

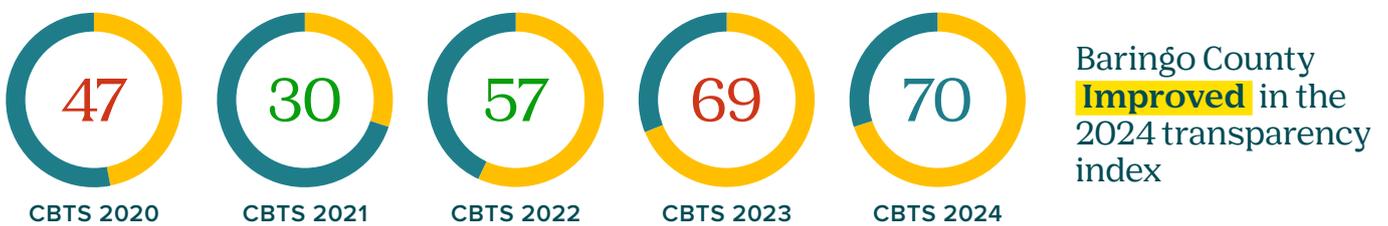
## Kenya's County Budget Transparency Survey 2024

# Baringo County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of ten key budget documents that, by law, each county is required to publish and publicize annually on their official websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Baringo County published 10 out of 10 key budget documents and scored 70 out of 100 points. This was a slight improvement from 69 out of 100 points in CBTS 2023.



Baringo County published 10 out of 10 key budget documents in CBTS 2024.

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
Annual Development Plan	●	●	●	●	●
Approved Programme-Based Budget	●	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●	●
Citizens Budget	●	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●	●
Finance Act	●	●	●	●	●

● Publicly available    ● Not published

How comprehensive is the content of budget documents that Baringo County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	82	—	—	73	—
Annual Development Plan	60	×	24	56	43
County Budget Review & Outlook Paper	47	×	74	79	73
County Fiscal Strategy Paper	×	86	58	42	40
Approved Programme-Based Budget	×	×	46	52	55
Citizens Budget	×	×	×	×	36
Finance Act	×	×	×	87	73
County Quarterly Budget Implementation Report	96	78	74	79	77

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) × Not published



## Key observations in Baringo County budget documents

Baringo continues to maintain a dedicated section on their website with key budget documents over the years. The county published all key budget documents in CBTS 2024.

The county provided less than half of the information required in its ADP, CFSP and Citizen Budget. The lowest level of information was provided in the Citizen budget, which lacked 64 out of 100 points of information. The county does not provide information on priorities or capital projects in their Citizen budget, or information of revenue in their ADP.

The county scored 28 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions. Baringo County provided information on public participation in the County Fiscal Strategy Paper and Annual Development Plan but lacked the information in the approved Programme Based Budget.

## Opportunities to improve Baringo County's budget transparency:

**1** Baringo county should remain consistent in its publishing of all budget documents required by law in future financial years.

**2** Baringo county provides limited information in the formulation and approval stages than in the implementation stage. To improve budget transparency, Baringo county should provide information on revenue and expenditure in the Annual Development Plan and County Fiscal Strategy Paper. Additionally, to improve the level of information provided in the Citizens Budget, the county can utilize the guide developed by the Council of Governors. The county can also borrow best practices in counties that are providing the most comprehensive budget documents.

**3** Baringo County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and this could further tell us there is an impact and decisions were influenced, b) input is considered and taken up but to be implemented in subsequent financial year(s) which could be as a result of limited resources, c) the public input acknowledged but rejected but with proper justification and d) the input is not acknowledged or considered.

## Transparency Performance by Thematic



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