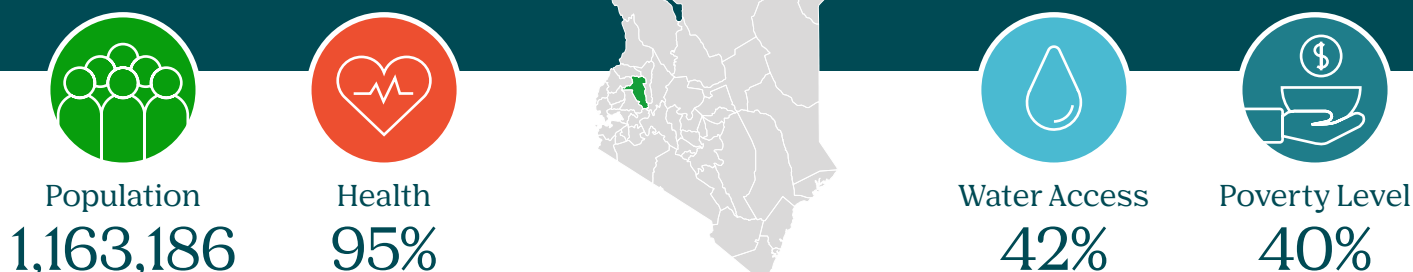


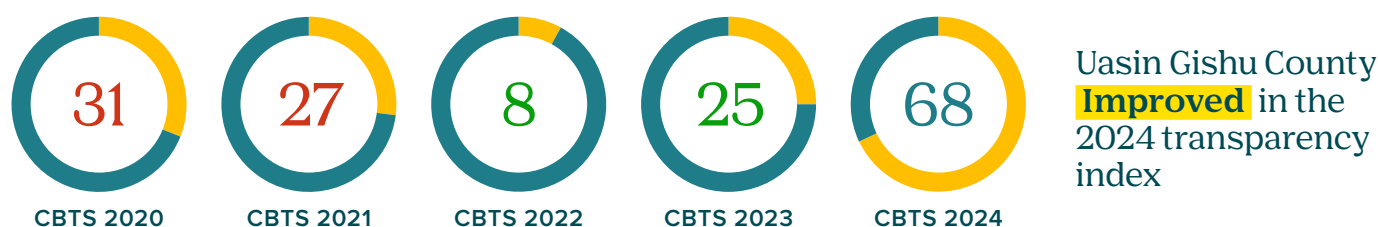
Kenya's County Budget Transparency Survey 2024

Uasin Gishu 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, Uasin Gishu County published 10 out of 10 key budget documents and scored 68 out of 100 points. This is a significant improvement from 25 out of 100 points in CBTS 2023.



Uasin Gishu 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 Uasin Gishu County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	78	—	—	78	—
Annual Development Plan	60	42	47	58	53
County Budget Review & Outlook Paper	×	×	×	×	69
County Fiscal Strategy Paper	50	54	×	42	58
Approved Programme-Based Budget	×	52	×	×	55
Citizens Budget	21	×	×	×	33
Finance Act	×	×	×	×	60
County Quarterly Budget Implementation Report	×	×	×	×	47

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



Key observations in Uasin Gishu County budget documents

Uasin Gishu county is one of the counties that for the first time disclosed all key budget documents in this survey.

In terms of comprehensiveness, the county has two key budget documents including Citizens Budget and implementation reports that disclosed less than half of the required budget information. Uasin Gishu also lacks the details on capital projects ADP and implementation reports. In addition, it lacks some details in approved PBB and Citizens Budget. The county has also not presented any information on pending bills in both CFSP and implementation report. The details on personnel such as numbers and the costs by departments are also not presented in the approved Programme Based Budget.

The information on public participation shows the county provided 0 out of 100 points. The CBTS evaluates the feedback from the public, that is, the information on who was involved, input that resulted from public participation and the decisions incorporated into the final documents. Uasin Gishu county provided no information on public participation in the county Fiscal Strategy Paper, the Annual Development Plan and approved Programme Based Budget.

Opportunities to improve Uasin Gishu County's budget transparency:

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

2 Uasin Gishu county should include detailed information on capital projects such as locations, allocations, statuses, and timeframes in the Annual Development Plan (ADP) and implementation reports. Additionally, the approved Programme Based Budget (PBB), and Citizens Budget should be enhanced by incorporating missing details in the capital projects. The county should also ensure that both the County Fiscal Strategy Paper (CFSP) and implementation reports provide comprehensive details on pending bills. Furthermore, the approved PBB should include personnel details, such as the number of staff and associated costs by department.

3 Uasin Gishu county should provide the section with feedback on public participation with justifications in all the key budget documents subjected to public participation. Outcomes of feedback should be in these categories whether A) the input is incorporated into the final budget document, and allocations made for them, 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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