Bajeti Hub

Kenya's County Budget Transparency Survey 2024

Bomet County Summary

Population
875,689

Health
92%

Water Access
74%

Poverty Level
47%

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, Bomet county published 5 out of 10 key budget documents and scored 47 out of 100 points. This was a decline from 52 out of 100 points in CBTS 2023.

CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023	CBTS 2024
10	46	53	52	47

Bomet County **Declined** in the 2024 transparency index
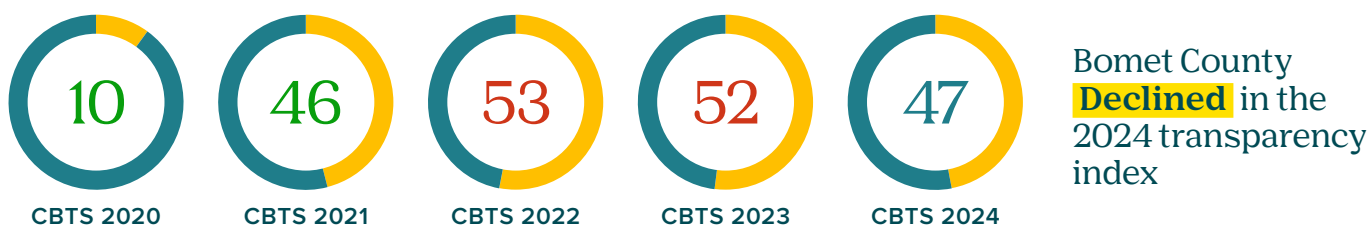
Bomet County published 5 out of 10 key budget documents in CBTS 2024.

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 Bomet County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	68	–	–	81	–
Annual Development Plan	✕	55	55	58	50
County Budget Review & Outlook Paper	✕	81	78	77	86
County Fiscal Strategy Paper	✕	43	42	50	38
Approved Programme-Based Budget	✕	58	55	✕	76
Citizens Budget	✕	✕	✕	✕	36
Finance Act	✕	70	60	✕	✕
County Quarterly Budget Implementation Report	✕	✕	44	44	✕

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

46 Overall comprehensiveness score in CBTS

Key observations in Bomet County budget documents

After four rounds of surveys without it, Bomet county published the Citizens Budget on their website in CBTS 2024. However, the county failed to publish any quarterly implementation report after publishing all four in the last round of the survey.

Bomet provided the most information in its CBROP, and the least information in its Citizen Budget. The county failed to provide any information on capital projects in its Citizen Budget, and revenue information is its ADP. Despite this, Bomet had one of the most comprehensive approved PBBs in CBTS 2024.

The information on public participation shows the county has provided 6 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. Bomet county provided no information on public participation in the County Fiscal Strategy Paper and approved Programme Based Budget, while it provided limited information in the approved Annual Development Plan.

Opportunities to improve Bomet County's budget transparency:

1 Bomet county failed to publish any of the four implementation reports required in a financial year. The county should produce, publish, and publicize its key budget documents on time.

2 Comprehensively, Bomet county should provide more details on capital projects are provided in their approved PBB and Citizen Budget. 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 Bomet County should provide the section with feedback on public participation with justifications. 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

41 Information on Revenue

54 Information on Expenditure

43 Narrative Justifications

0 Information of Pending Bills

6 Information on Public Participation

84 Information on Fiscal Responsibilities

42 Information on Capital Projects

67 Information on Priorities

80 Non-financial Information

Scan the QR code for the full report:

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Open Budgets, Open Dialogue