

Busia County Summary



Population
893,681



Health Access
88%



Water Access
57%



Poverty Level
53%

Source: KDHS, 2022



CBTS 2021



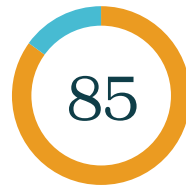
CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Busia County **Improved** in the 2025 transparency index

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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Busia County published 4/10 key budget documents in a timely manner and scored 85/100 points based on 10 documents that were publicly available.

This represented an increase from 81/100 points in CBTS 2024.

Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	✓	✓
County Budget Review and Outlook Paper	✓	✓
County Fiscal Strategy Paper	✓	✓
Approved Programme Based Budget	✓	✓
Citizen Budget	⊗	✓
Finance Act	⊗	✓
County Quarterly Budget Implementation Report Quarter 1	⊗	✓
County Quarterly Budget Implementation Report Quarter 2	⊗	✓
County Quarterly Budget Implementation Report Quarter 3	⊗	✓
County Quarterly Budget Implementation Report Quarter 4	⊗	✓

✓ Available ⊗ Not Available

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

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	72	—	—
Annual Development Plan	27	18	13	56	46
County Budget Review & Outlook Paper	71	71	50	60	100
County Fiscal Strategy Paper	50	36	33	61	83
Approved Programme-Based Budget	60	60	58	84	89
Citizens Budget/Mwananchi Budget	×	21	43	91	95
Finance Act	×	×	60	67	73
County Quarterly Budget Implementation Report	×	×	48	89	91

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



Key observations in Busia's County budget documents

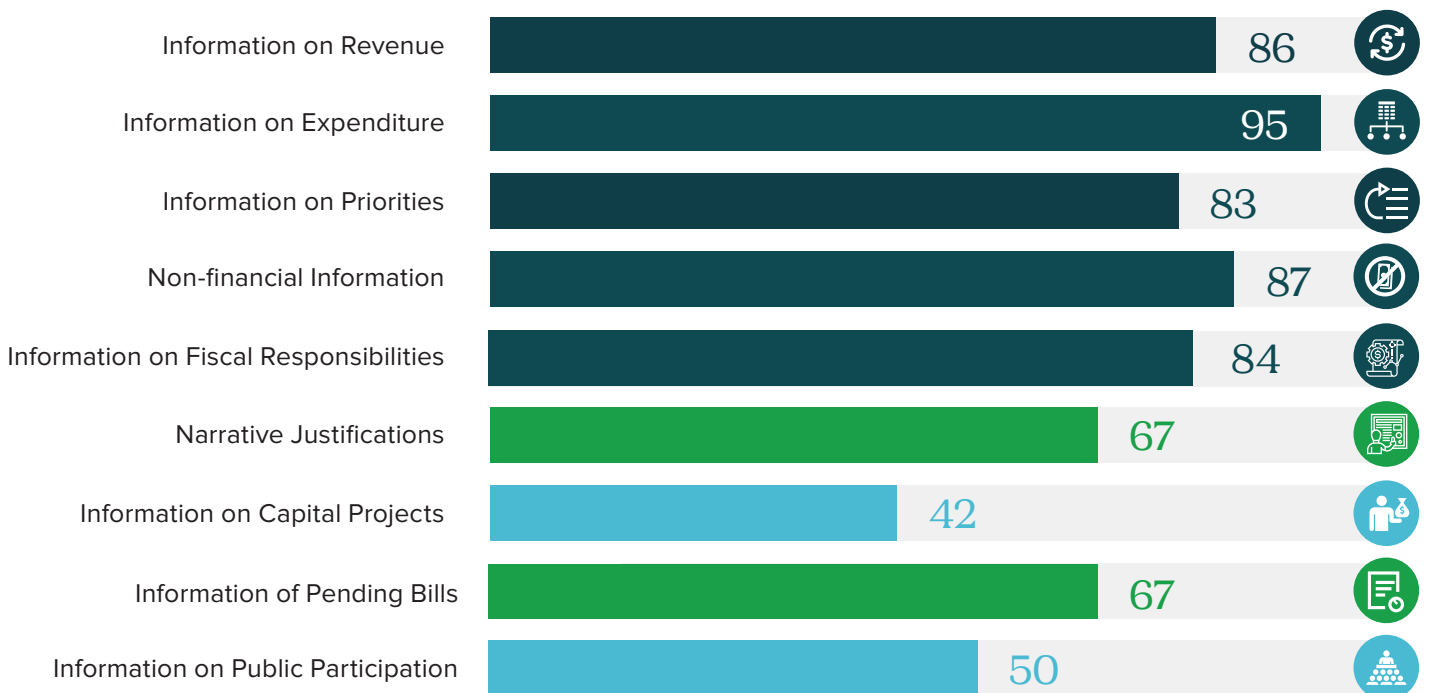
- 1 Busia County made publicly available only 4 of the 10 budget documents meeting the legal timeliness requirements
- 2 Busia county failed to provide feedback on public deliberations in the Annual development plan as well as justifying how the public inputs informed final budget decisions in the document. However, despite providing information on citizen input from the County Fiscal Strategy Paper and Approved Programme Based Budget for public discussions, the county does not show how the public input informed county decisions.
- 3 County didn't present into details the Annual Development Plan linkages to County Integrated Development Plan in each sector
- 4 The current Annual Development Plan didn't provide key details for the capital projects for the next budget year under the plan, Approved Programme Based Budget does not provide Wards projects FY 2024/2025 timelines and lacks actual costs for projects as of 4th quarter.



Opportunities to improve Busia County's budget transparency:

- 1 Busia county should ensure that County Quarterly Implementation Reports, the Citizen budget/ mwananchi budget and finance act are prepared and made publicly available as per requirements of law meeting the availability timeliness expectation
- 2 Busia County should ensure they not only provide information on citizens' feedback on Annual Development Plan, County Fiscal Strategy Paper and Approved Programme Based Budget but also present how the feedback informed budget decisions.
- 3 County should provide detailed explanation on how priorities in Annual Development Plan link to County Integrated Development Plan in each sector to enhance CIDP implementation tracking.
- 4 The County should provide key details for the capital projects for the next budget year under Annual Development Plan in all departments, Approved Programme Based Budget should provide ward projects timelines and provide actual costs for projects as of 4th quarter..

Transparency Performance by Thematic Area



Scan the QR code for the full report:

