

Kenya's County Budget Transparency Survey 2024

Kisii 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, Kisii county published 9 out of 10 key budget documents and scored 73 out of 100 points. This is a significant improvement from 40 out of 100 points in CBTS 2023.



Kisii County published 9 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 Kisii County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	73	—	—	72	—
Annual Development Plan	43	55	71	72	61
County Budget Review & Outlook Paper	44	×	92	78	60
County Fiscal Strategy Paper	67	67	69	94	83
Approved Programme-Based Budget	×	35	47	×	46
Citizens Budget	36	43	50	×	43
Finance Act	×	80	100	×	100
County Quarterly Budget Implementation Report	×	×	×	×	80

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



Key observations in Kisii County budget documents

Kisii county is consistently improving in making more budget documents publicly available particularly at the implementation stage having published three quarterly budget implementation reports for the first time in the history of the survey. However, in the last five rounds of the survey, the county has not published its Q4 implementation report at the time of evaluation.

The county provides no key details for the capital projects in its Annual Development Plan. The approved Programme Based Budgets lack information actual historical expenditure performance by at least two past financial years as required by law and had no details on priorities that are directly linked to development plans. The county's Citizen Budget did not have any information on expenditure in coming year budget year classified to recurrent and development by sectors/departments or ministries.

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. Kisii county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Kisii County's budget transparency:

1 Kisii county has not published its Q4 budget implementation report in the last five rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.

2 Kisii County should provide all the required details, especially missing information expenditure, to the required levels of disaggregation. Further details on capital projects should be provided and provided comprehensively.

3 Kisii 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



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