

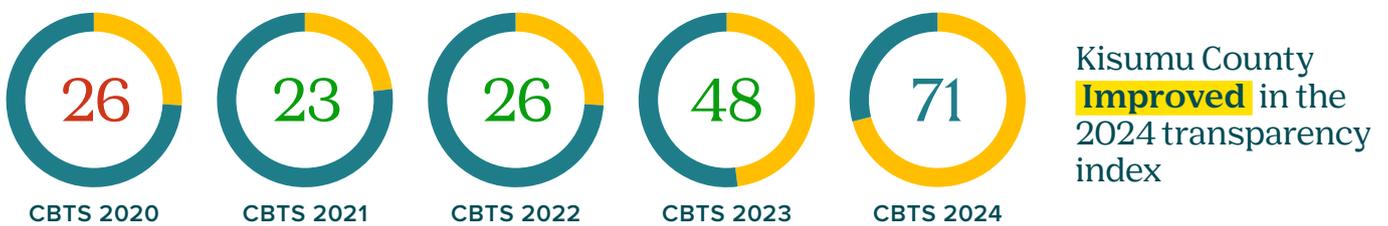
## Kenya's County Budget Transparency Survey 2024

# Kisumu 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, Kisumu County published 10 out of 10 key budget documents and scored 71 out of 100 points. This is a significant improvement from 26 out of 100 points in CBTS 2023.



Kisumu 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 Kisumu County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	67	—	—	72	—
Annual Development Plan	50	×	45	70	56
County Budget Review & Outlook Paper	×	79	×	85	78
County Fiscal Strategy Paper	65	×	32	61	40
Approved Programme-Based Budget	×	55	58	59	65
Citizens Budget	×	×	×	×	36
Finance Act	×	×	×	×	80
County Quarterly Budget Implementation Report	×	×	×	×	56

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



## Key observations in Kisumu County budget documents

Kisumu county is improving in making more budget documents publicly available. For the first in the last five surveys, the county has published all of the budget documents required by law and evaluated in CBTS – including all quarterly budget implementation reports.

The county provided all the required details by law on expenditure in their Programme Based Budget. However, the county's Annual Development Plan does not provide the expenditure breakdown for recurrent and development by departments. In the County Fiscal Strategy Paper, the county did not provide revenue projections and half-year expenditure performance for revenue. Key details on capital projects were also missing from Kisumu county's Citizen Budget and County Quarterly Budget Implementation Report evaluated.

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. Kisumu 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 Kisumu County's budget transparency:

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

2 Kisumu County should provide all required details, especially missing information on revenue and expenditure information with their disaggregation. Non-financial information should also be provided comprehensively. 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 Kisumu 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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