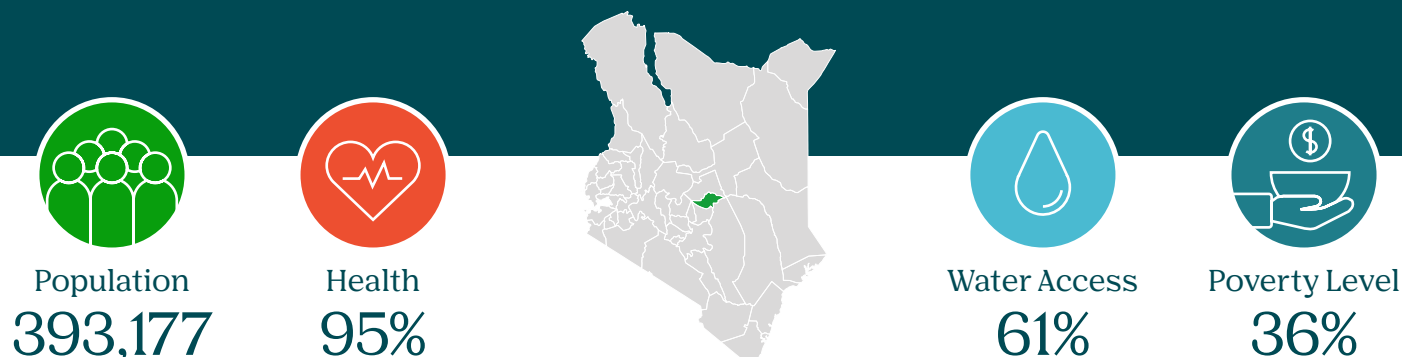


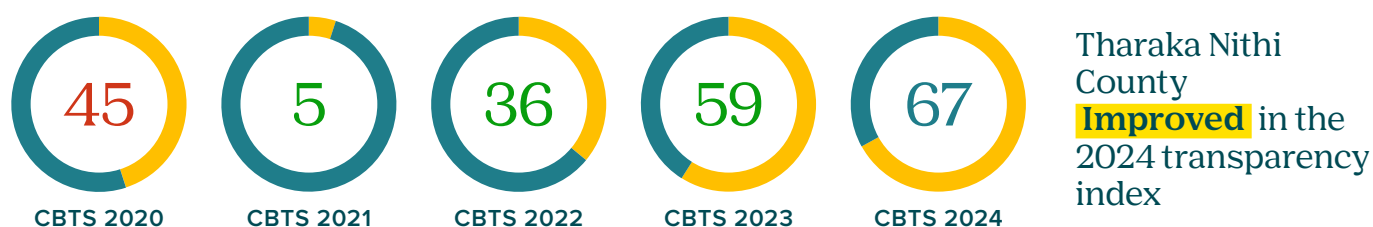
## Kenya's County Budget Transparency Survey 2024

# Tharaka Nithi 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, Tharaka Nithi County published 10 out of 10 key budget documents and scored 67 out of 100 points. This is an improvement from 59 out of 100 points in CBTS 2023.



Tharaka Nithi 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 Tharaka Nithi County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	81	—	—	76	—
Annual Development Plan	70	×	55	31	64
County Budget Review & Outlook Paper	73	×	74	86	67
County Fiscal Strategy Paper	72	×	65	60	56
Approved Programme-Based Budget	×	×	×	50	38
Citizens Budget	50	29	×	×	29
Finance Act	×	×	×	×	60
County Quarterly Budget Implementation Report	×	×	×	61	56

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



## Key observations in Tharaka Nithi County budget documents

Tharaka Nithi county is consistently improving in making more budget documents publicly available. In the CBTs 2024, the county published all the legally required key budget documents online.

The key budget documents published by the county are not very detailed. For example, the Citizens Budget only disclosed 29 out of 100 points which is very low and demonstrate lack of most budget information needed by the public. In addition, the approved Programme Based Budget also disclosed only 38 out of 100 points. The county has not disclosed any information on fiscal responsibilities in both CFSP and CBROP. In addition, the county only gives 15 out 100 points in capital projects missing the information in the Citizens Budget, approved Programme Based Budget and its implementation reports. The county further does not have the non-financial information and narrative justification on the implementation reports. The county has no information on personnel details in the 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. Tharaka Nithi county provided no information on public participation in the county Fiscal Strategy Paper, the Annual Development Plan and approved Programme Based Budget.

## Transparency Performance by Thematic



## Opportunities to improve Tharaka Nithi County's budget transparency:

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

2 Tharaka Nithi county should disclose detailed information on fiscal responsibilities in both the County Fiscal Strategy Paper (CFSP) and the County Budget Review and Outlook Paper (CBROP), which are currently not presented. Additionally, the county can improve its low score of 15 out of 100 points on capital projects by including comprehensive details such as locations, allocations, statuses, and timeframes in both Citizens Budget, approved Programme Based Budget (PBB), and implementation reports. Further, the county can improve the comprehensiveness of its implementation reports by incorporating non-financial information and narrative justifications, and include personnel details, such as the number of staff and associated costs by department, in the approved PBB.

3 Tharaka Nithi 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.

Scan the QR code for the full report:

