

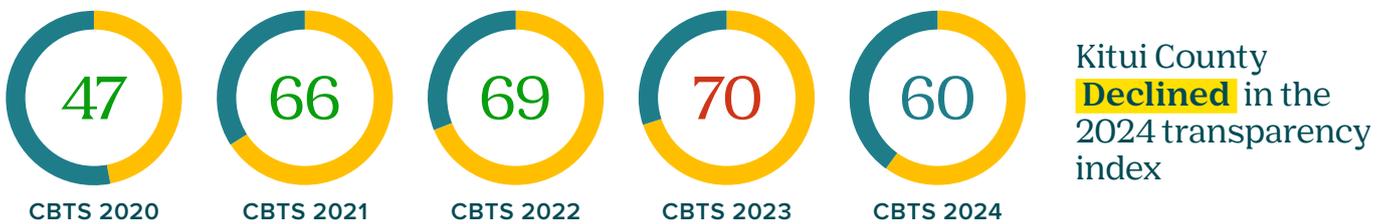
Kenya's County Budget Transparency Survey 2024

Kitui 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 CBTS 2024, Kitui County published 8 out of 10 key budget documents and scored 60 out of 100 points. This is a decline from 70 out of 100 points in CBTS 2023.



Kitui County published 8 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 Kitui County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	55	—	—	83	—
Annual Development Plan	77	62	67	63	60
County Budget Review & Outlook Paper	86	92	100	77	88
County Fiscal Strategy Paper	43	38	49	47	58
Approved Programme-Based Budget	×	68	38	51	×
Citizens Budget	×	7	12	60	×
Finance Act	×	×	60	×	100
County Quarterly Budget Implementation Report	53	67	56	67	73

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



Key observations in Kitui County budget documents

Kitui county has declined in the budget documents makes available to the public, having published all the key budget documents in CBTS 2022 and failing to publish the Approved PBB and Citizen Budget in CBTS 2024.

On the one hand, Kitui county provides the most comprehensive Finance Act. The county has potential to improve how it provides information on capital projects revenue. For example, its and Annual Development Plan (ADP) did not have details required on local revenue projections. In addition, the County Fiscal Strategy Paper lacks details on disaggregated information half-year revenue performance. The county has no information on capital projects in its quarterly budget implementation report. Non-financial details on the indicators, targets, and baselines at each sub-programme under each programme at the departmental level are also not provided by the County Quarterly Budget Implementation Report (CQBIR).

The information on public participation shows the county provided 19 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. Kitui 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 Kitui County’s budget transparency:

1 Kitui County should publish all budget documents in the approval stage including the Approved PBB and Citizen Budget. The county should produce, publish, and publicize all the key budget documents on time.

2 Kitui County should provide all the required details, especially missing information on revenue with their disaggregation. This includes non-financial information and capital projects in its key budget documents.

3 Kitui County should provide the section with feedback on public participation with justifications in all the key budget documents. 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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