

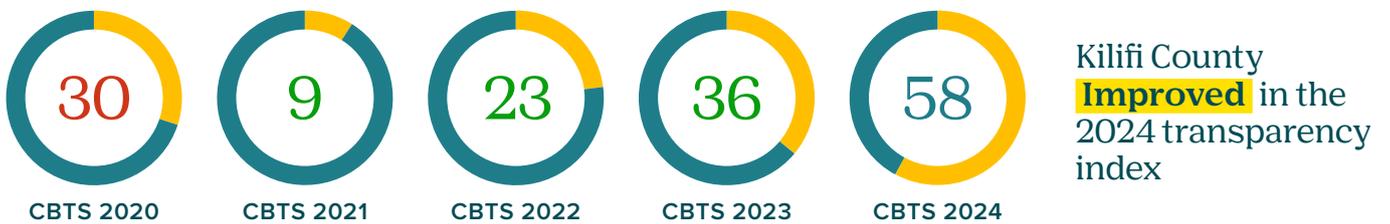
Kenya's County Budget Transparency Survey 2024

Kilifi 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, Kilifi County published 7 out of 10 key budget documents and scored 58 out of 100 points. This is an improvement from 36 out of 100 points in CBTS 2023.



Kilifi County published 7 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 Kilifi County makes publicly available?

| KEY BUDGET DOCUMENT | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|------|------|------|------|------|
| County Integrated Development Plan | 60 | — | — | 77 | — |
| Annual Development Plan | 55 | 61 | × | 58 | 58 |
| County Budget Review & Outlook Paper | × | × | 88 | 81 | 88 |
| County Fiscal Strategy Paper | 33 | × | × | 47 | 42 |
| Approved Programme-Based Budget | 44 | × | 48 | × | 55 |
| Citizens Budget | × | × | × | × | × |
| Finance Act | × | × | × | × | × |
| County Quarterly Budget Implementation Report | × | × | × | × | 66 |

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



Key observations in Kilifi County budget documents

Kilifi county is improving in making more budget documents publicly available compared to CBTS 2023; having published three budget implementation reports for the first time in the last five surveys. However, the county has still never published the Citizens Budget and Q4 budget implementation report.

The county failed to include any information on revenue information on revenue in its Annual Development Plan as required by law. The CFSP also lacked information on actual historical revenue and expenditure performance broken down by source and department respectively. The PBB also did not provide information on priorities.

The information on public participation shows the county provided 17 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. Kilifi county provided information on public participation in County Fiscal Strategy Paper, but not in the Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Kilifi County’s budget transparency:

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

2 Kilifi County should provide all the disaggregated details on expenditure and revenue in their PBB, CBROP, and ADP.

3 Kilifi 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



Scan the QR code for the full report:

