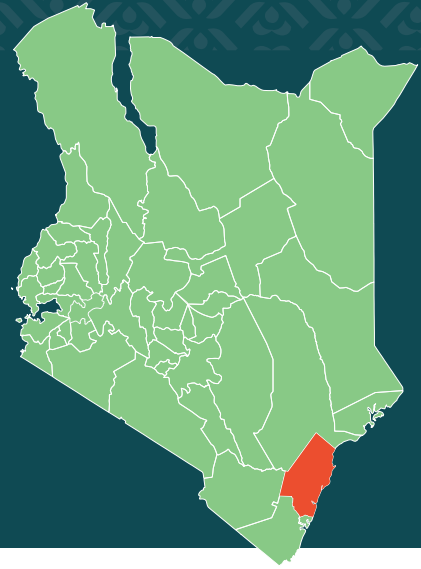


# Kilifi County Summary



Population  
1,453,787



Health Access  
59%



Water Access  
66%



Poverty Level  
53%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Kilifi County | Declined in the 2025 transparency index

Kenya's public finance laws put budget transparency at the center 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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Kilifi County published 1 out of 10 key budget documents in a timely manner and scored 40 out of 100 points based on 5 documents that were publicly available.

This represented a Decline from 58 out of 100 points in CBTS 2024.

## Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	Not Available	Available
County Budget Review and Outlook Paper	Not Available	Available
County Fiscal Strategy Paper	Available	Available
Approved Programme Based Budget	Not Available	Not Available
Citizen Budget	Not Available	Not Available
Finance Act	Not Available	Not Available
County Quarterly Budget Implementation Report Quarter 1	Not Available	Available
County Quarterly Budget Implementation Report Quarter 2	Not Available	Available
County Quarterly Budget Implementation Report Quarter 3	Not Available	Not Available
County Quarterly Budget Implementation Report Quarter 4	Not Available	Not Available

Available Not Available

## How comprehensive is the content of budget documents that Kilifi County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	Not published	Not published	77	Not published	Not published
Annual Development Plan	61	Not published	58	58	42
County Budget Review & Outlook Paper	Not published	88	81	88	85
County Fiscal Strategy Paper	Not published	Not published	47	42	47
Approved Programme-Based Budget	Not published	48	Not published	55	Not published
Citizens Budget/Mwananchi Budget	Not published	Not published	Not published	Not published	Not published
Finance Act	Not published	Not published	Not published	Not published	Not published
County Quarterly Budget Implementation Report	Not published	Not published	Not published	66	66

81-100 (A) 61-80 (B) 41-60 (C) 21-40 (D) 0-20 (E) X Not published



## Key observations in Kilifi's County budget documents

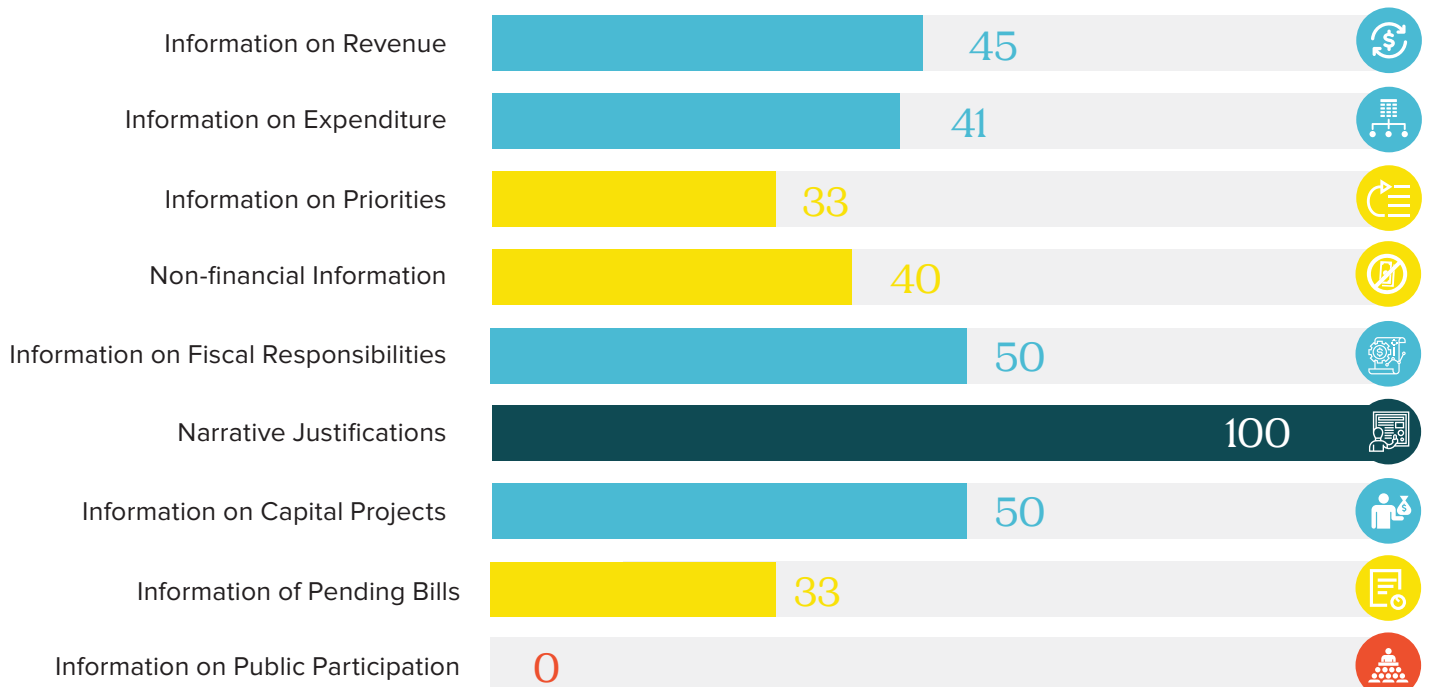
- 1 Despite providing a few documents on its websites, the county fails to do so in a timely manner. In the CBTS 2025 the county only publicized the county fiscal strategy paper on time.
- 2 Kilifi County has remained inconsistent in publishing the key budget documents failing to publish PBB,CBIR 3&4 ,Citizens Budget/ Mwananchi Budget and Finance Act in CBTS 2025.Moreover,the county has never published CBIR 4 and Finance Act across the years.
- 3 The county provides limited information for revenue in the ADP and CFSP where they failed to provide a breakdown for the own source revenue by individual streams and two outer years projection.
- 4 Generally, the budget information disclosed in the budget documents remains low .The county did not provide any feedback on public participations including public input and how the county considered the input during the decision making.



## Opportunities to improve Kilifi County's budget transparency:

- 1 Kilifi county should produce, publish and publicizes all budget documents on its websites and in a timely manner.
- 2 Kilifi County should provide more comprehensive information on how it plans to settle pending bills and justifications on pending bills settled..
- 3 The county should provide comprehensive information on Revenue especially on the Own source revenue in ADP and the outer years projection for the CFSP.
- 4 Kilifi county should also have a section in its budget documents where it provides information on public participation in terms of where the exercise took place, who participated and probably how the citizens inputs influenced the final decisions.

## Transparency Performance by Thematic Area



Scan the QR code for the full report:

