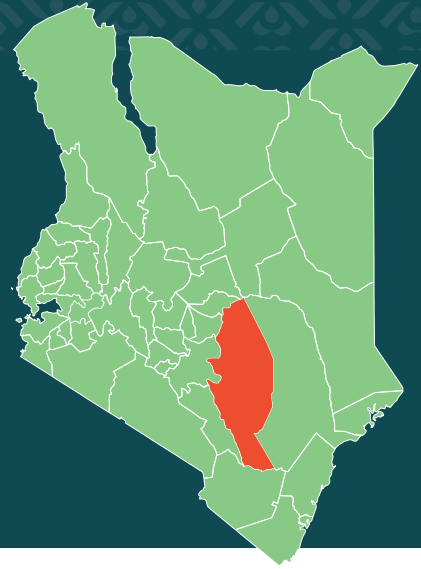


Kitui County Summary



Population
1,136,187



Health Access
86%



Water Access
21%



Poverty Level
58%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Kitui County **Improved** in the 2025 transparency index

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 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, Kitui County published 5 out of 10 key budget documents in a timely manner and scored 69 out of 100 points based on 10 documents that were publicly available.

This represented an increase from 60 out of 100 points in CBTS 2024.

Comparison between timeliness and availability performance

| KEY BUDGET DOCUMENT | TIMELINESS PERFORMANCE | AVAILABILITY PERFORMANCE |
|---|------------------------|--------------------------|
| Annual Development Plan | ✓ | ✓ |
| County Budget Review and Outlook Paper | ⊘ | ✓ |
| County Fiscal Strategy Paper | ✓ | ✓ |
| Approved Programme Based Budget | ✓ | ✓ |
| Citizen Budget | ✓ | ✓ |
| Finance Act | ⊘ | ✓ |
| County Quarterly Budget Implementation Report Quarter 1 | ⊘ | ✓ |
| County Quarterly Budget Implementation Report Quarter 2 | ✓ | ✓ |
| County Quarterly Budget Implementation Report Quarter 3 | ⊘ | ✓ |
| County Quarterly Budget Implementation Report Quarter 4 | ⊘ | ✓ |

✓ Available ⊘ Not Available

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

| KEY BUDGET DOCUMENT | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|------|------|------|------|------|
| County Integrated Development Plan | — | — | 83 | — | — |
| Annual Development Plan | 62 | 67 | 63 | 60 | 69 |
| County Budget Review & Outlook Paper | 92 | 100 | 77 | 88 | 94 |
| County Fiscal Strategy Paper | 38 | 49 | 47 | 58 | 49 |
| Approved Programme-Based Budget | 68 | 38 | 51 | × | 62 |
| Citizens Budget/Mwananchi Budget | 7 | 12 | 60 | × | 48 |
| Finance Act | × | 60 | × | 100 | 60 |
| County Quarterly Budget Implementation Report | 67 | 56 | 67 | 73 | 31 |

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



Key observations in Kitui's County budget documents

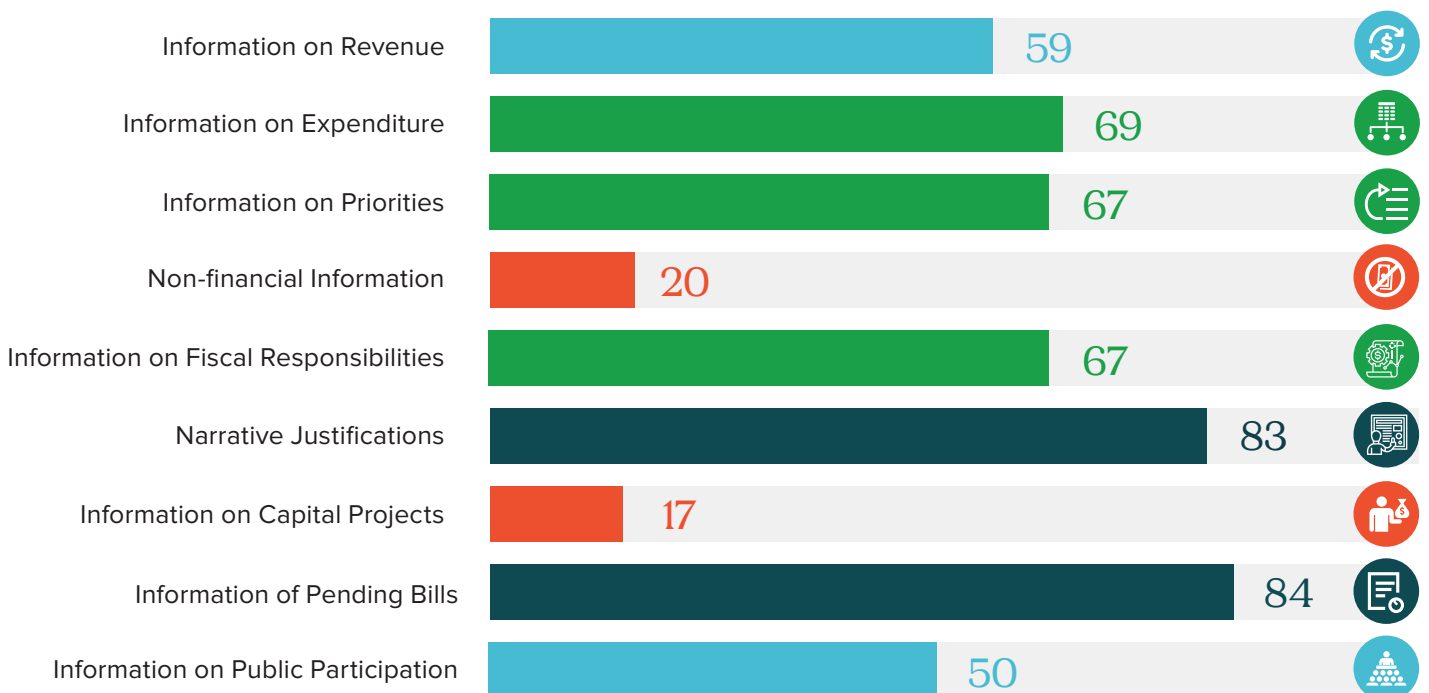
- 1 Kitui County is doing well on the information provided regarding the pending bills although there was a slight decline of 16 points.
- 2 One of the persistent challenges is the continued weakness in disclosure of capital project information. The County provides limited details on project locations, implementation status, project costs, and completion timelines. This reduces citizens' ability to monitor development projects, track public expenditure, and assess whether projects are delivering value for money. Lack of detailed project information also weakens social accountability and creates room for stalled or incomplete projects.
- 3 Although public participation improved in CBTS 2025 from 0 point to 50 points, there is still a need for stronger feedback mechanisms to show how citizen views influence final decisions especially on the Approved Program Based Budget. Additionally, the County should provide public participation reports for the Annual Development Plan.



Opportunities to improve Kitui County's budget transparency:

- 1 The County should provide information on how they plan to manage or settle pending bills in the County Fiscal Strategy Paper.
- 2 The county should ensure the budget documents have details on revenue with their disaggregation, Expenditure projections with classifications, revenue performance, expenditure performance, and non-financial information at the programme and sub-programme level in the Approved Program Based Budget and the County Quarterly Budget Implementation Report.
- 3 It should improve disclosure on capital projects by providing locations, allocation, status, and timelines. In addition, the county should improve non-financial performance reporting by including outputs, baselines, targets, and measurable indicators in both the Approved Program Based Budget and County Quarterly Budget Implementation Report.
- 4 Kitui County should strengthen the information it provides on public participation especially on how the public inputs shaped the final decision in all the key budget documents especially in the Approved Programme-Based Budget. Additionally, the County should consistently publish public participation reports for the Annual Development Plan (ADP) to strengthen transparency and accountability.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

