

# Kwale County Summary



Population  
866,820



Health Access  
85%



Water Access  
47%



Poverty Level  
51%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Kwale 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, Kwale County published 2 out of 10 key budget documents in a timely manner and scored 71 out of 100 points based on 9 documents that were publicly available.

This represented an increase from 64 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	Available
Citizen Budget	Not Available	Available
Finance Act	Available	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	Available
County Quarterly Budget Implementation Report Quarter 4	Not Available	Not Available

Available Not Available

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

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	Not published	Not published	90	Not published	Not published
Annual Development Plan	Not published	61	88	83	75
County Budget Review & Outlook Paper	82	96	85	73	88
County Fiscal Strategy Paper	71	86	86	67	71
Approved Programme-Based Budget	Not published	51	44	56	71
Citizens Budget/Mwananchi Budget	Not published	38	40	40	33
Finance Act	Not published	Not published	80	100	80
County Quarterly Budget Implementation Report	Not published	92	73	33	49

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



## Key observations in Kwale's County budget documents

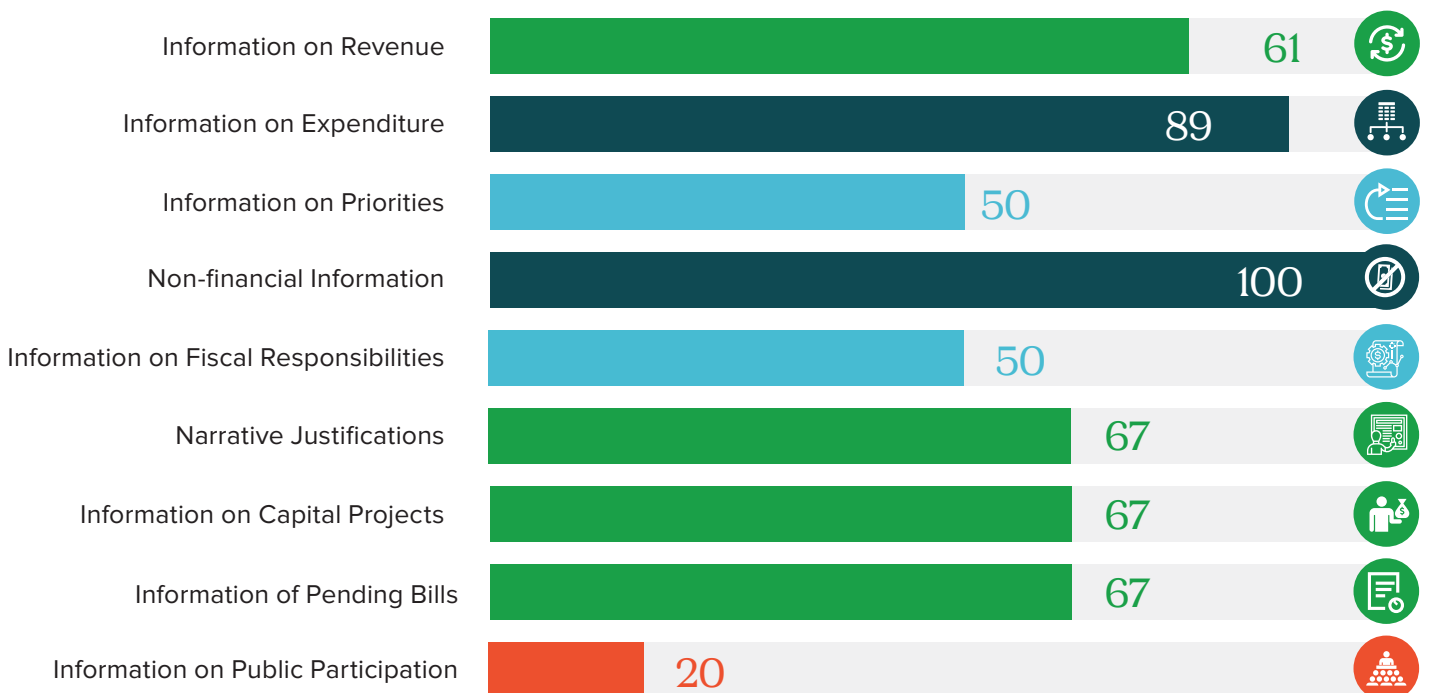
- 1 The County Government did not provide public participation information in the Approved Approved Programme Based Budget while in the ADP and CFSP the County failed to show how the input from the public was incorporated in the final decision seen by the drop from a score of 58/100 in the CBTS 2024 to a score of 20/100 in the CBTS 2025.
- 2 There was a notable decline in the comprehensiveness. The Citizen Budget is the least comprehensive document with a score of 33/100 with it lacking information on the expected local/own source revenue collections for the coming financial year by individual streams/ components, roles of stakeholders in each budget stage and how should citizens be involved at each stage, and lacks information on key priorities for the coming year.
- 3 Kwale County failed to publish the Quarterly Budget Implementation report for quarter 4. The County Government recorded poor performance in public participation information seen by the drop from a score of 55/100 in CBTS 2024 to a score of 20/100 in the CBTS 2025. The PBB and the ADP and their accompanying documents have no information on public participation and the CFSP and its accompanying documents have a section with the information on how citizens' feedback was incorporated into the final CFSP document but no information on how those inputs informed the County's decisions.



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

- 1 Kwale County should comprehensively document and publish public participation information across all key planning and budget documents, explicitly showcasing how citizens' inputs were factored into final decisions within the ADP and CFSP to reverse the drop in transparency scores.
- 2 Kwale County should maintain its progressive performance trajectory by consistently availing all 10 core budget documents, making it a mandatory practice to publish the Quarter 4 County Quarterly Budget Implementation Report (CQBIR) within statutory timelines.
- 3 Kwale County should enhance the comprehensiveness of the Citizen Budget by fully disclosing expected local own-source revenue streams, detailing specific stakeholder roles and mechanisms for public engagement at each stage, and outlining key priorities for the upcoming financial year.

## Transparency Performance by Thematic Area



Scan the QR code for the full report:

