

Vihiga County Summary



Population
590,013



Health Access
97%



Water Access
79%



Poverty Level
48%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Vihiga 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, Vihiga County published 2 out of 10 key budget documents in a timely manner and scored 64 out of 100 points based on 10 documents that were publicly available.

This represented an increase from 62 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 Vihiga County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	82	—	—
Annual Development Plan	39	52	56	58	39
County Budget Review & Outlook Paper	79	60	81	54	69
County Fiscal Strategy Paper	29	40	35	29	44
Approved Programme-Based Budget	×	×	×	31	47
Citizens Budget/Mwananchi Budget	×	×	29	33	64
Finance Act	80	40	×	60	100
County Quarterly Budget Implementation Report	×	50	80	56	53



81–100 (A)



61–80 (B)



41–60 (C)



21–40 (D)



0–20 (E)



Not published



Key observations in Vihiga's County budget documents

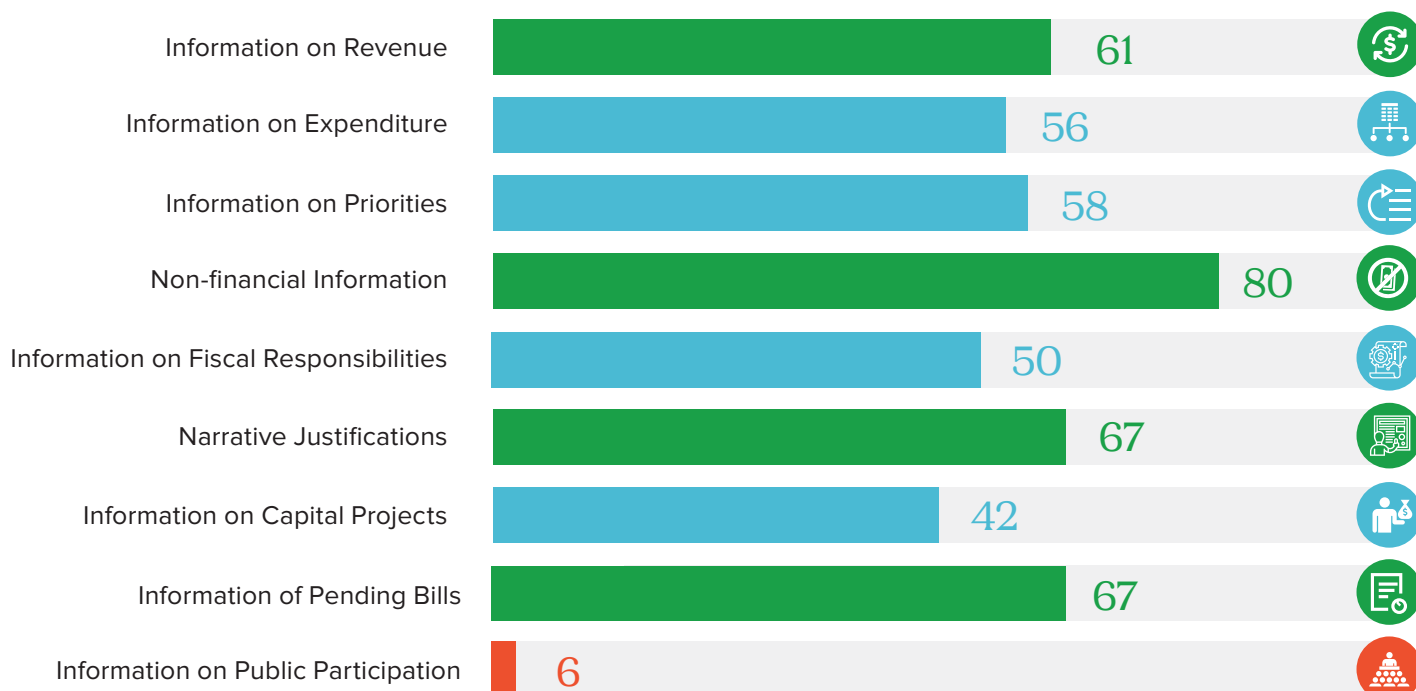
- 1 While the County published all the key budget documents assessed in 2025, the majority were published way after their stipulated timelines.
- 2 Both 2024 and 2025 surveys observed that the county budget documents had limited information on public participation, narrative justifications, and capital projects.
- 3 Public participation has been critically low, declining from 17/100 in 2024 to 6/100 in the 2025 survey.
- 4 The County Quarterly Budget Implementation Reports provided information on pending bills but lacked a clear narrative justification on how to settle the outstanding pending bills.



Opportunities to improve Vihiga County's budget transparency:

- 1 Adhere to the budget cycle calendar by publishing all budget documents within the stipulated timelines.
- 2 Strengthen comprehensiveness of all budget documents by providing more details on the thematic areas of public participation, narrative justifications, capital projects, and the county's compliance with fiscal responsibility principles.
- 3 Improve documentation of public participation by indicating where meetings were held, who participated, issues raised, and how public views informed county decisions, including publishing detailed participation reports for key budget and policy documents.
- 4 Enhance the narrative justification for the settlement of outstanding pending bills in the County Quarterly Budget Implementation Reports.

Transparency Performance by Thematic Area



Scan the QR code
for the full report:

