Kenya’s County Budget Transparency Survey 2022

Kericho County Summary

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 county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.¹

Kericho county improved in the 2022 transparency index.

Kericho county published 4 out of 10 key budget documents in CBTS 2022.

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

Kericho scored below the average National budget transparency index for 2022

1 For public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.
Key observations in Kericho county budget documents

Kericho county is improving in making more budget documents publicly available and has consistently made Annual Development Plan (ADP) and approved Programme Based Budget (PBB) publicly available. However, in the last three rounds of surveys, the county did not publish a single implementation report, Finance Act and Citizens Budget, at the time of evaluation.

The county misses some components of information on revenue. For example, the Annual Development Plan and approved Programme Based Budget, have no projections on their own source revenue, while the County Budget Review and Outlook Paper lacks the performance of its own source revenue. The expenditure disaggregation to programme and sub-programme level is still not provided in the ADP and CBROP. Additionally, approved PBBs do not give full details on non-financial information and capital projects. The CFSP and CBROP have no details on how the county complies with fiscal responsibility principles.

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. Kericho county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget evaluated.

Opportunities to improve Kericho's budget transparency:

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

2. Kericho County should provide all the required details in their budget documents especially missing information on revenue and expenditure with their disaggregation.

3. Kericho 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.

CBTS 2022: State of Budget Transparency in Kenya's Counties

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