

# Kenya's County Budget Transparency Survey 2022

## Kirinyaga 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.<sup>1</sup>

**Kirinyaga county dropped in the 2022 transparency index.**



**Kirinyaga county published 6 out of 10 key budget documents in CBTS 2022.**

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	●	●	●
Approved Programme-Based Budget	●	●	●
County Fiscal Strategy Paper	●	●	●
County Budget Review & Outlook Paper	●	●	●
Citizens Budget	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●
Finance Act	●	●	●

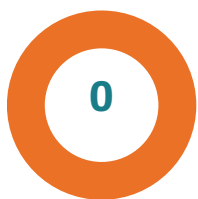
KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	49	21
County Budget Review & Outlook Paper	Not Published	83	57
County Fiscal Strategy Paper	Not Published	67	40
Approved Programme-Based Budget	Not Published	29	31
Citizens Budget	Not Published	29	Not Published
Finance Act	Not Published	Not Published	20
County Quarterly Budget Implementation Report	Not Published	36	44

● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)

**Kirinyaga scored above the average National budget transparency index for 2022**



**Kirinyaga county scored 0 out of 100 points on the level of information provided on public participation in its' documents.**

41 /100

National Average CBTS Score

42 /100

Kirinyaga CBTS Score

25th

Kirinyaga CBTS Rank

<sup>1</sup> 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.

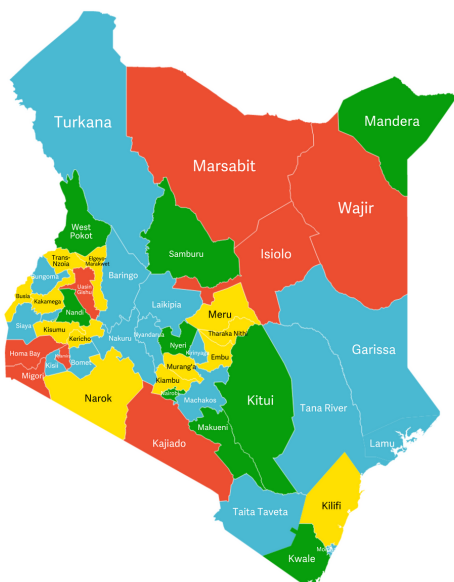
## Key observations in Kirinyaga county budget documents

The county published Finance Act which it had not published in the previous surveys. However, the county did not publish four key budget documents, including the Citizens Budget and three implementation reports which it had published in CBTS 2021.

The county lacks details on local revenue in the Annual Development Plan, and there is also no information on disaggregation of the expenditure information by recurrent and development and further to the programme and sub-programme levels. The County Budget Review Outlook Paper also lacks disaggregation of the programme and sub-programme expenditure. No departmental ceilings with a classification of recurrent and development are provided in County Fiscal Strategy Paper. The approved Programme Based Budget lacks details on capital projects and non-financial information on baselines, targets, and indicators at the programme and sub-programme levels.

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

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



**IBP Kenya's Performance Scale**

● 81-100: A ● 61-80: B ● 41-60: C ● 21-40: D ● 0-20: E

**MOST IMPROVED COUNTIES**

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

**LEAST TRANSPARENT COUNTIES**

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

## Opportunities to improve Kirinyaga county budget transparency:

**1** Kirinyaga county did not publish the Citizens Budget, 2nd, 3rd and 4th quarterly implementation reports to the public. The county should consistently produce, publish, and publicize all the key budget documents on time.

**2** Kirinyaga County should provide all the required details, especially missing information on revenue and expenditure, with their disaggregation together with the non-financial information.

**3** Kirinyaga 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.

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