Kenya’s County Budget Transparency Survey 2022

Kisii 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

Kisii county has consistently improved the CBTS index in the last three rounds of surveys.

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

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

Kisii county scored 7 out of 100 points on the level of information provided on public participation in its’ documents.

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 Kisii county budget documents

Kisii county is consistently improving in making more budget documents publicly available. However, in the last three rounds of the survey, the county did not publish a single implementation report at the time of evaluation.

The county provides no details on local revenue projections. Additionally, the county provided ceilings in their County Fiscal Strategy Paper at the departmental level. However, the information was not disaggregated into recurrent and development. The approved Programme Based Budgets had no details on capital projects. This information was also missing in the Citizens Budgets.

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. Kisii county provided some information on public participation feedback on the Annual Development Plan.

Opportunities to improve Kisii county budget transparency:

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

2. Kisii County should provide all the required details, especially missing information on revenue and expenditure, to the required levels of disaggregation. Further details on capital projects should be provided comprehensively.

3. Kisii 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.