

# 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.<sup>1</sup>

**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.**

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Available	Available	Available
Approved Programme-Based Budget	Not published	Available	Available
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Available	Not published	Available
Citizens Budget	Available	Available	Available
County Quarterly Budget Implementation Report Q1	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q2	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q3	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Not published	Available	Available

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	43	55	71
County Budget Review & Outlook Paper	44	Not Published	92
County Fiscal Strategy Paper	67	67	69
Approved Programme-Based Budget	Not Published	35	47
Citizens Budget	Not Published	43	50
Finance Act	Not Published	80	100
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

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

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



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

41 /100

National Average CBTS Score

58 /100

Kisii CBTS Score

11th

Kisii 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.

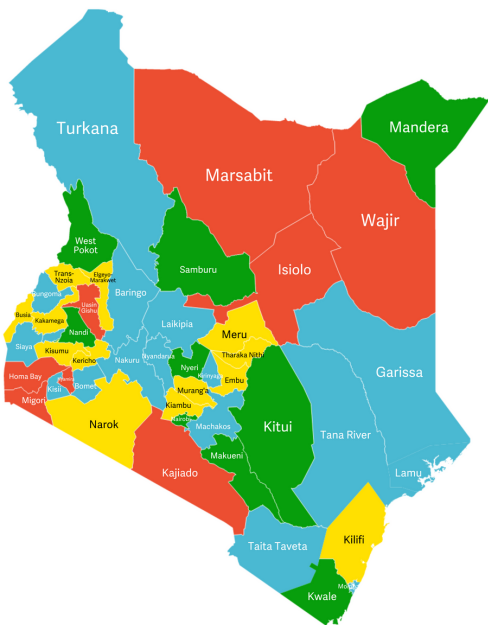
## Key observations in Kisii county budget documents

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.

## 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 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.

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