

# Kenya's County Budget Transparency Survey 2022

## Kisumu 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>

**Kisumu county improved in the 2022 transparency index.**



**Kisumu county published 3 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 Kisumu makes publicly available?**

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	50	Not Published	45
County Budget Review & Outlook Paper	Not Published	79	Not Published
County Fiscal Strategy Paper	65	Not Published	32
Approved Programme-Based Budget	Not Published	55	58
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	Not Published	Not Published	Not Published
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)

**Kisumu scored below the average National budget transparency index for 2022**



**Kisumu 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

**26/100**

Kisumu CBTS Score

**37th**

Kisumu 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 Kisumu county budget documents

Kisumu county improved in making more budget documents publicly available in CBTS 2022. However, the county did not publish the County Budget Review Outlook Paper, which it had published in CBTS 2021. In the last three rounds of the survey, the county has not published a single implementation report at the time of evaluation. Additionally, the county has never published the Citizens Budget and the Finance Act.

The county has no details on the local revenue projections in the Annual Development Plan; similarly, it does not provide the expenditure breakdown for recurrent and development by departments. In the County Fiscal Strategy Paper, the county did not provide half-year expenditure performance for both revenue and expenditure. Non-financial details on the targets, baselines and indicators for each programme and sub-programme were also not provided.

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

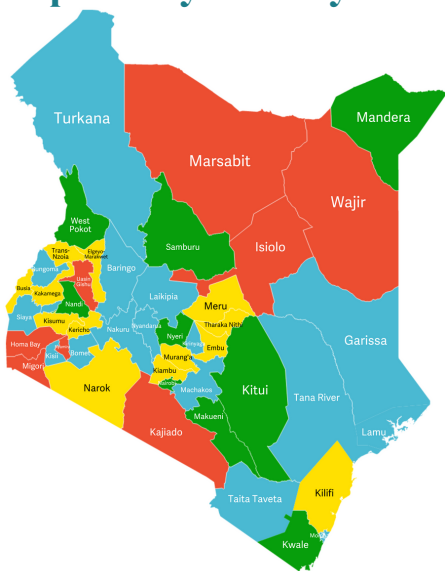
## Opportunities to improve Kisumu county budget transparency:

**1** Kisumu county has not published the Finance Act, Citizens Budget, and the implementation reports in the last three rounds of surveys. The county did not publish County Budget Review and Outlook Paper which it had previously made publicly available. The county should produce, publish, and publicize all the key budget documents on time.

**2** Kisumu County should provide all required details, especially missing information on revenue and expenditure information with their disaggregation. Non-financial information should also be provided comprehensively.

**3** Kisumu 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



### 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

SCAN HERE  
FOR THE FULL  
REPORT

