

Kenya's County Budget Transparency Survey 2022

Kitui 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

Kitui county improved in the 2022 transparency index.



Kitui county published 10 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	●	●	●

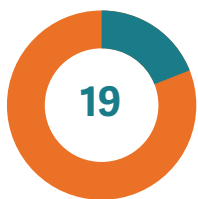
KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	77	62	67
County Budget Review & Outlook Paper	86	92	100
County Fiscal Strategy Paper	43	38	49
Approved Programme-Based Budget	Not Published	68	38
Citizens Budget	Not Published	7	12
Finance Act	Not Published	Not Published	60
County Quarterly Budget Implementation Report	53	67	56

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

Kitui scored below the above National budget transparency index for 2022



Kitui county scored 19 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

69 /100

Kitui CBTS Score

4th

Kitui CBTS Rank

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 Kitui county budget documents

In the last three rounds of surveys, the county has consistently improved in making more budget information publicly available. The county published all the ten key budget documents evaluated in CBTS 2022.

On the one hand, Kitui county provides the most comprehensive County Budget Review and Outlook Paper (CBROP), and on the other hand, it provides the least comprehensive Citizens Budget, which only disclosed 12 out of 100 points and missed most of the required details. The county is weak in how it provides revenue information. For example, in its approved Programme Based Budget (PBB), the Citizens Budget and Annual Development Plan (ADP) did not have all the details required on local revenue. The county has no information on capital projects on the approved PBB and implementation report. The information on disaggregation at the programme and sub-programme level is not provided in the implementation reports. Non-financial details on the indicators, targets, and baselines at each sub-programme under each programme at the departmental level are also not provided by the ADP and County Quarterly Budget Implementation Report (CQBIR).

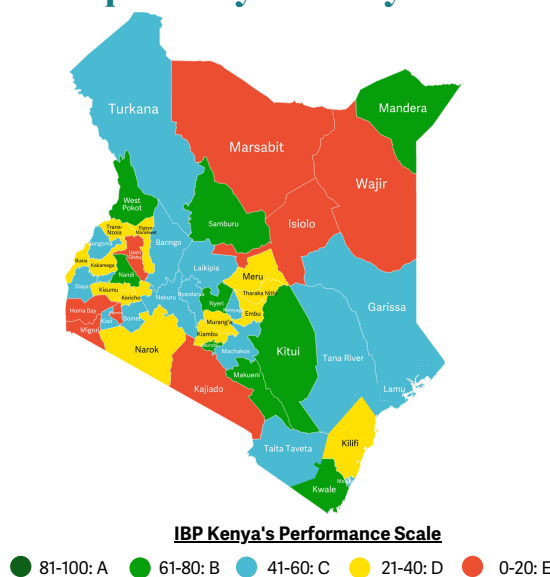
The CBTS evaluates the feedback from the public, that is, the information on who was involved, input that resulted from public participation and the decisions incorporated into the final documents. Kitui county provided some information on public participation in the Annual Development Plan and the County Fiscal Strategy Paper on priorities submitted by the public. However, this information was not provided in the approved Programme Based Budget.

Opportunities to improve Kitui county budget transparency:

1 Kitui County should provide all the required details, especially missing information on revenue and expenditure, with their disaggregation. This includes non-financial information and capital projects in its key budget documents. Additionally, to improve the level of information provided in the Citizens Budget, the county can utilize the guide developed by the Council of Governors. The county can also borrow best practices in counties that are providing the most comprehensive budget documents.

2 Kitui County should provide the section with feedback on public participation with justifications in all the key budget documents. 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



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

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