Kenya’s County Budget Transparency Survey 2022

Kwale 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

Kwale county improved in the 2022 transparency index.

Kwale county published 9 out of 10 key budget documents in CBTS 2022.

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

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 Kwale county budget documents

Kwale county is the most improved county in CBTS 2022, publishing 9 out of 10 key budget documents. Even with improvements, the county has not published the Finance Act in the last three rounds of the survey.

Comprehensively, Kwale county does not present the information on the breakdown of local revenue projections in the Annual Development Plan, Citizens Budget, and approved Programme Based Budget. Further, the county has no information on the capital projects on the approved Programme Based Budget.

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. Kwale county provided some information on public participation in the Annual Development Plan on how public inputs informed the final decisions, and the County Fiscal Strategy Paper provides some information on priorities submitted by the public. However, this information was not provided in the approved Programme Based Budget.

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

Opportunities to improve Kwale county budget transparency:

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

2. Kwale county produced the most comprehensive implementation reports compared to other counties but missed the details in other key budget documents. Therefore, the county should provide all the required details, especially missing information on revenue, in its key budget documents.

3. Kwale 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.