Kenya’s County Budget Transparency Survey 2022

Makueni 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

Makueni County improved in the 2022 transparency index.

Makueni County published 10 out of 10 key budget documents in CBTS 2022.

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

Makueni scored above the average National budget transparency index for 2022

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 Makueni County budget documents

Makueni published all ten key budget documents in CBTS 2022, which is an improvement from 2021. The Citizens Budget published by Makueni provided little information, with only 21 out of 100 points. The document lacked information on local revenue, expenditure breakdown to recurrent and development and further, it did not give any details on capital projects. The Annual Development Plan provided no details on local revenue targets and a breakdown of recurrent and development by departments. Additionally, all details on revenue were missing from the approved Programme Based Budget. The implementation reports did not provide details on achievements and the non-financial performance targets at the programme and sub-programme levels. The information at the programme sub-programme level were also not provided in the County Budget Review and Outlook Paper.

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. Makueni county provided some information on public participation in the County Fiscal Strategy Paper on priorities submitted by the public but missed the information on the Annual Development Plan and approved Programme Based Budget.

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

Opportunities to improve Makueni County transparency:

1. Makueni County should provide all the details required especially missing information on revenue and expenditure information with their disaggregation up to programme and sub-programme levels. As well as information on non-financial information in its key budget documents.

2. Makueni County should provide the section with feedback on public participation with justifications across its key budget documents subjected to public participation. 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.

IBP Kenya’s Performance Scale


MOST IMPROVED COUNTIES

1. Kiambu
2. Murang’a
3. Laikipia
4. Nakuru
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

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