

Kenya's County Budget Transparency Survey 2022

Siaya 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

Siaya county has consistently improved in transparency index in the last three of the survey.



Siaya County published 8 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	Not published	Available
County Budget Review & Outlook Paper	Not published	Not published	Not published
Citizens Budget	Not published	Not published	Available
County Quarterly Budget Implementation Report Q1	Not published	Available	Available
County Quarterly Budget Implementation Report Q2	Not published	Available	Available
County Quarterly Budget Implementation Report Q3	Not published	Available	Available
County Quarterly Budget Implementation Report Q4	Not published	Available	Not published
Finance Act	Not published	Available	Available

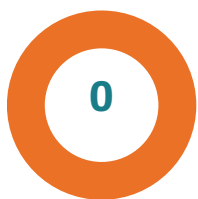
KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	47	55	42
County Budget Review & Outlook Paper	Not Published	Not Published	Not Published
County Fiscal Strategy Paper	40	Not Published	50
Approved Programme-Based Budget	Not Published	56	50
Citizens Budget	Not Published	Not Published	19
Finance Act	Not Published	60	60
County Quarterly Budget Implementation Report	Not Published	67	21

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

Siaya scored above the average National budget transparency index for 2022



Siaya 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

48 /100

Siaya CBTS Score

20th

Siaya 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 Siaya County budget documents

Siaya county is improving in making more budget documents publicly available. However, the county has not published the County Budget Review and Outlook Paper in the last three surveys. The county also stopped publishing the quarter four implementation report previously published in CBTS 2021.

The county provided less than half of the information in three of the six key budget documents it was comprehensively evaluated. The county does not provide information on revenue in the ADP. The county further lacks information on the breakdown of recurrent and development estimates. The implementation report lacks most of the details and does not have the expenditure performance with their disaggregation. Further, no information on non-financial information and capital projects is 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. Siaya county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

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 Siaya County budget transparency:

1 Siaya county has not published the County Budget Review and Outlook Paper in the last three survey rounds. The county stopped publishing the 4th quarter budget implementation report in CBTS 2022. The county should produce, publish, and publicize all the key budget documents on time.

2 Siaya County should provide all the required details on revenue and expenditure with their disaggregation up to programme and sub-programme levels. Further, the county should provide non-financial information in its key budget documents.

3 Siaya 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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