

Kenya's County Budget Transparency Survey 2022

Taita Taveta 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

Taita Taveta county improved in the 2022 transparency index.



Taita Taveta county published 8 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not published	Not published	Available to the public
Approved Programme-Based Budget	Not published	Not published	Available to the public
County Fiscal Strategy Paper	Not published	Available to the public	Available to the public
County Budget Review & Outlook Paper	Not published	Not published	Available to the public
Citizens Budget	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Available to the public
County Quarterly Budget Implementation Report Q2	Not published	Not published	Available to the public
County Quarterly Budget Implementation Report Q3	Not published	Not published	Available to the public
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Not published	Available to the public	Available to the public

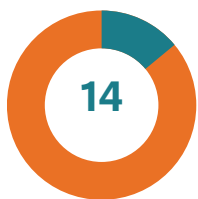
KEY Available to the public Not published

How comprehensive is the content of budget documents that Taita Taveta county makes publicly available?

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	Not Published	49
County Budget Review & Outlook Paper	Not Published	Not Published	42
County Fiscal Strategy Paper	Not Published	35	68
Approved Programme-Based Budget	Not Published	Not Published	38
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	Not Published	40	47
County Quarterly Budget Implementation Report	Not Published	Not Published	33

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

Taita Taveta scored above the average National budget transparency index for 2022



Taita Taveta county scored 14 out of 100 points on the level of information provided on public participation in its documents.

41 /100

National Average CBTS Score

53/100

Taita Taveta CBTS Score

16th

Taita Taveta 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.

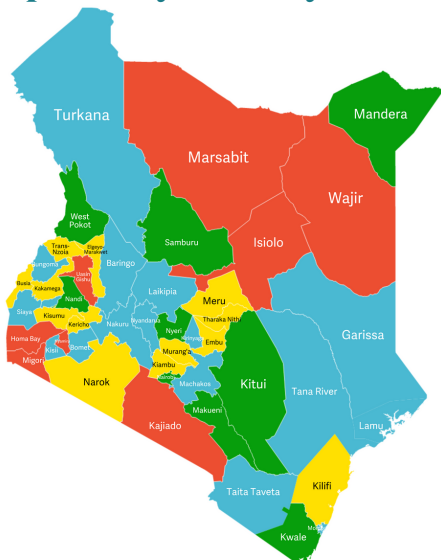
Key observations in Taita Taveta county budget documents

Taita Taveta county is improving in making more budget documents publicly available. However, in the last three survey rounds, the county did not publish the Citizens Budget at the time of evaluation.

The county lacks information on local revenue in their Annual Development Plan, and there is limited expenditure information disaggregated in the ADP and implementation report. The county has not provided information on capital projects in the approved Programme based Budget and the implementation report. Non-financial information is also not provided in the approved Programme Based budget and the implementation report.

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. Taita Taveta county provided some information on public participation in County Fiscal Strategy Paper and Annual Development Plan on priorities submitted by the public and the decisions it informed but missed this information in the approved Programme Based Budget, which was also 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 Taita Taveta county budget transparency:

- 1 Taita Taveta county has not published the Citizens Budget and 4th quarter budget implementation report in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.
- 2 Taita Taveta County should provide all the required details, especially missing information on revenue and expenditure. Further, information on capital project details, including non-financial information, should be provided in the key budget documents the county makes public.
- 3 Taita Taveta County should provide the section with feedback on public participation with justifications across all the 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.

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