Kenya’s public finance laws emphasize budget transparency to ensure accountability and effective use of public resources. The County Budget Transparency Survey (CBTS) 2023 evaluated the availability of eleven key budget documents online that each county is legally required to publish. In addition, the survey assessed the comprehensiveness of eight key budget documents that include details on revenue, expenditure, public participation feedback, priority narratives, justifications, and capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2023, Tharaka Nithi County published 8 out of 11 key budget documents and scored 59 out of 100 points. This was an improvement from 36 out of 100 points in CBTS 2022.

**Population** 393,177

**Poverty Level** 28%

**Water Access** 61%

**Health** 95%

Kenya’s County Budget Transparency Survey 2023

Tharaka Nithi County Summary

Tharaka Nithi county **improved** in the 2023 transparency index.

Tharaka Nithi county published 8 out of 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Tharaka Nithi?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Integrated Development Plan</td>
<td></td>
<td></td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>Annual Development Plan</td>
<td>☺</td>
<td>☺</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approved Programme-Based Budget</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Fiscal Strategy Paper</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td></td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q1</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q2</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q3</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q4</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
<tr>
<td>Finance Act</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
<td>☺</td>
</tr>
</tbody>
</table>

**KEY**

- - Publicly available
- Not published

1) % of Population with access to at least basic drinking water
2) % of Births delivered by a skilled provider
3) The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
In CBTS 2023, Tharaka Nithi County did not publish the Citizens Budget/ Mwananchi Budget, Quarter 1 Budget Implementation Report and the Finance Act on their website.

On the level of comprehensiveness, Tharaka Nithi County provides less than half of the required budget information in the Annual Development Plan. In addition, this information has declined from 55 in CBTS 2022 to 31 out of 100 points in CBTS 2023. Tharaka Nithi County provides good information on expenditure compared to other thematic areas. The least provided information in Tharaka Nithi county was on capital projects, pending bills and information on fiscal projects.

The county scored 0 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions. Tharka Nithi failed to provide information on public participation in any of the budget documents it published.

Key observations in Tharaka Nithi county budget documents

Opportunities to improve Tharaka Nithi County budget transparency:

1. Tharaka Nithi County has never published the 4th quarter County Budget Implementation Report and Finance Act. The county needs to produce, publish, and publicize these key budget documents to the public on time as they are key to effective public participation.

2. Tharaka Nithi County should provide all the required information on capital projects, pending bills and non-financial information to improve budget transparency. For example, the approved Programme Based Budget does not present information on personnel details, capital project details, historical revenue and expenditure performance. The county should provide full details as required in the PFM Act and its regulations.

3. Tharaka Nithi County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and 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.

Transparency Performance by Thematic Area

- Expenditure Information: 66
- Expenditure Information: 73
- Narrative Justification: 50
- Pending bills: 33
- Public Participation: 0
- Fiscal Responsibilities: 34
- Capital projects: 33
- Priorities: 60
- Non-financial Information: 43

SCAN HERE FOR THE FULL REPORT