

Kenya's County Budget Transparency Survey 2022

Tharaka Nithi 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

Tharaka Nithi county improved in the 2022 transparency index.



Tharaka Nithi County published 5 out of 10 key budget documents in CBTS 2022.

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

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	70	Not Published	55
County Budget Review & Outlook Paper	73	Not Published	74
County Fiscal Strategy Paper	72	Not Published	65
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	50	29	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	0

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

Tharaka Nithi County scored below the average National budget transparency index for 2022

41 /100

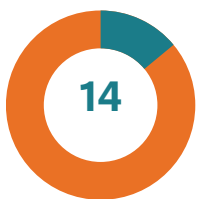
National Average CBTS Score

36/100

Tharaka Nithi CBTS Score

29th

Tharaka Nithi CBTS Rank



Tharaka Nithi County scored 14 out of 100 points on the level of information provided on public participation in its' documents.

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.

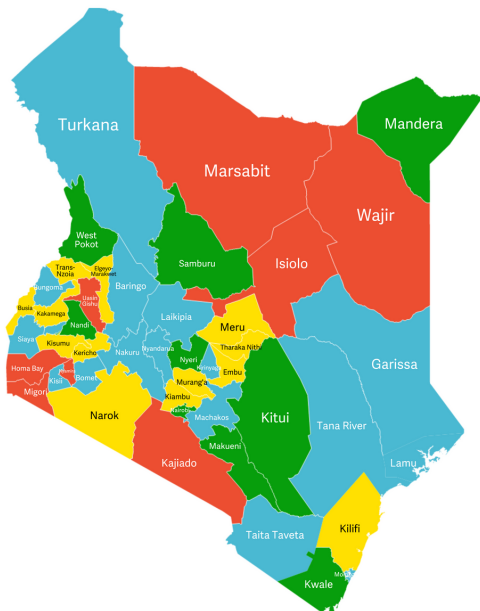
Key observations in Tharaka Nithi County budget documents

Tharaka Nithi county is improving in making more budget documents publicly available. However, the county has not published the Finance Act, approved Programme Based Budget, and quarter three and four implementation reports in the last three survey rounds.

The county does not provide the right information in the quarterly budget implementation report. On scrutiny, the reports are sources from the Controller or of budget, and it is a mixed up of FY 2020/21 and 2021/22, which has no clarity on what kind of information the county is providing. The county's Annual Development Plan has no details on revenue targets and does not present the departmental projections broken down into recurrent and development.

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. Tharaka Nithi county provided some information on public participation in County Fiscal Strategy Paper, and Annual Development Plan, 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 Tharaka Nithi budget transparency:

1 Tharaka Nithi county has not published the approved Programme Based Budget, Finance Act, and quarter 3 and 4 implementation reports in the last three rounds of surveys. The county also stopped publishing its Citizens Budget, previously published in the last two survey rounds. The county should produce, publish, and publicize all the key budget documents on time.

2 Tharaka Nithi county should provide all the required details, especially missing information on revenue and expenditure, with their disaggregation in its key budget documents, which makes publicly available.

3 Tharaka Nithi 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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