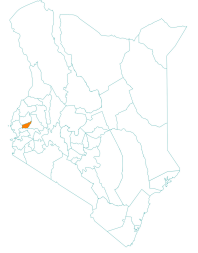


Kenya's County Budget Transparency Survey 2022

Vihiga 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

Vihiga county improved in the 2022 transparency index.



Vihiga County published 7 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	Not published	Not published
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Available	Available	Available
Citizens Budget	Available	Not published	Not published
County Quarterly Budget Implementation Report Q1	Available	Not published	Available
County Quarterly Budget Implementation Report Q2	Available	Not published	Available
County Quarterly Budget Implementation Report Q3	Not published	Not published	Available
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Available	Available	Available

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	40	39	52
County Budget Review & Outlook Paper	71	79	60
County Fiscal Strategy Paper	54	29	40
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	29	Not Published	Not Published
Finance Act	60	80	40
County Quarterly Budget Implementation Report	31	Not Published	50

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

Vihiga scored above the average National budget transparency index for 2022



Vihiga County scored 17 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

45/100

Vihiga CBTS Score

23rd

Vihiga 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 Vihiga County budget documents

Vihiga county is improving in making more budget documents public. However, the county has not published the approved Programme Based Budget and quarter four budget implementation report in the last three rounds of the surveys.

The Annual Development Plan has no information on revenue projections as well as expenditure projections at the departmental level classified as recurrent and development. Additionally, the county Budget Review and Outlook Paper have no expenditure performance at the programme and sub-programme level. The county fails to disclose the information on capital projects in the implementation report, which further lacks non-financial information and the breakdown of recurrent expenditure performance to personnel emoluments and goods and services.

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. Vihiga county provided some information on public participation in County Fiscal Strategy Paper 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 Vihiga County budget transparency:

1 Vihiga county has not published the approved Programme Based Budget and the 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 Vihiga county should provide all the required details, especially missing revenue, and expenditure information, with their disaggregation. Further, non-financial information should be provided in its key budget documents which it makes available to the public.

3 Vihiga 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.

SCAN HERE FOR THE FULL REPORT

