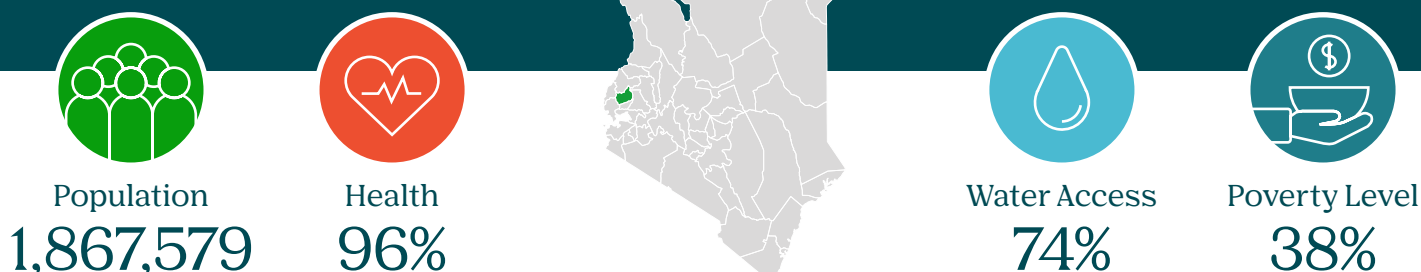


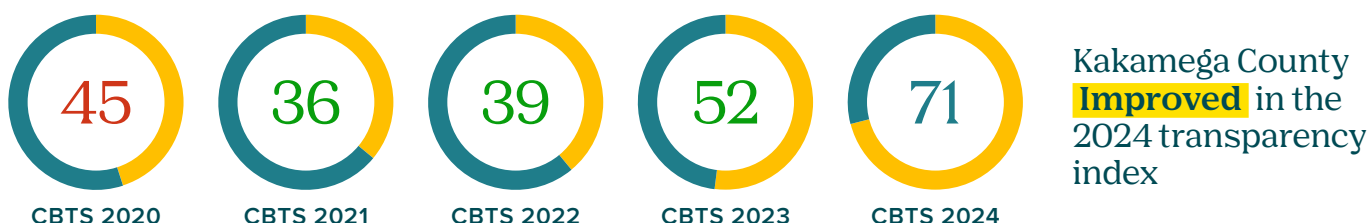
Kenya's County Budget Transparency Survey 2024

Kakamega County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. 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 websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Kakamega County published 10 out of 10 key budget documents and scored 71 out of 100 points. This is an improvement from 52 out of 100 points in CBTS 2023.



Kakamega County published 10 out of 10 key budget documents in CBTS 2024.

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

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
Annual Development Plan	●	●	●	●	●
Approved Programme-Based Budget	●	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●	●
Citizens Budget	●	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●	●
Finance Act	●	●	●	●	●

● Publicly available ● Not published

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	69	—	—	80	—
Annual Development Plan	47	61	58	51	67
County Budget Review & Outlook Paper	83	×	89	97	94
County Fiscal Strategy Paper	67	46	44	67	29
Approved Programme-Based Budget	46	67	44	51	27
Citizens Budget	×	×	×	×	60
Finance Act	×	60	×	40	80
County Quarterly Budget Implementation Report	×	×	×	×	72

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) × Not published



Key observations in Kakamega County budget documents

Kakamega county has progressively increased the number of budget documents that it makes publicly available. In CBTS 2024, the county published all of the budget documents required by law.

Kakamega county is among the counties with most comprehensive County Budget Review and Outlook Papers, providing 94 out 100 points of information. The county however had one of the least comprehensive approved PBBs, which lacked a breakdown of expenditure allocations into recurrent and development and did not contain any detail on capital projects or revenue. Additionally, there is no half-year performance for revenue and expenditure in the County Fiscal Strategy Paper. The Citizen budget also did not provide any information on priorities or capital projects.

The information on public participation shows the county provided 0 out of 100 points. 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. Kakamega county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Kakamega County's budget transparency:

1 Kakamega county should remain consistent in its publishing of all budget documents required by law in future financial years.

2 Kakamega County should provide all the required details in their budget documents. For example, expenditure information disaggregated to the required levels, revenue information and the details on capital projects in its key budget documents it makes publicly available.

3 Kakamega 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.

Transparency Performance by Thematic



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