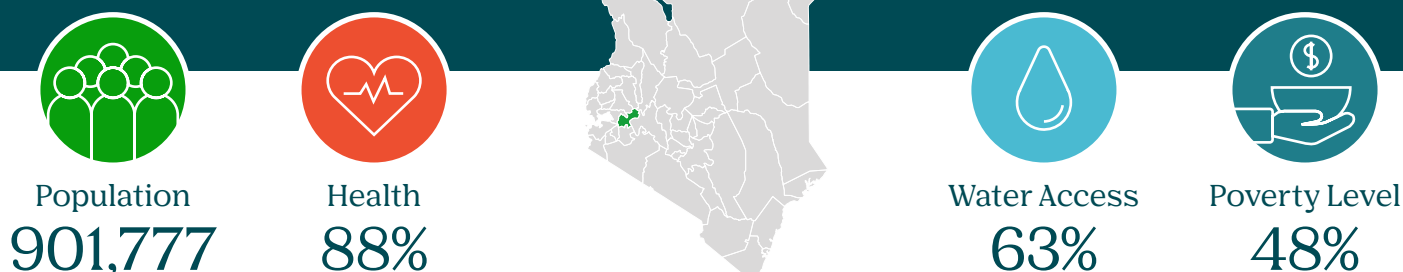


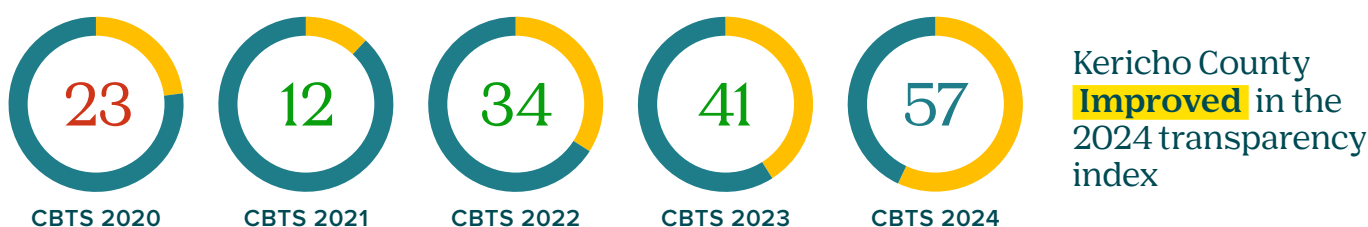
Kenya's County Budget Transparency Survey 2024

Kericho 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, Kericho County published 9 out of 10 key budget documents and scored 57 out of 100 points. This is an improvement from 41 out of 100 points in CBTS 2023.



Kericho County published 9 out of 10 key budget documents in CBTS 2024.

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

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	67	—	—	72	—
Annual Development Plan	30	21	33	29	18
County Budget Review & Outlook Paper	×	×	46	90	56
County Fiscal Strategy Paper	×	×	68	×	54
Approved Programme-Based Budget	46	28	42	48	50
Citizens Budget	×	×	×	×	36
Finance Act	×	×	×	80	80
County Quarterly Budget Implementation Report	×	×	×	×	27

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



Key observations in Kericho County budget documents

Kericho county is improving in making more budget documents publicly available and has consistently made Annual Development Plan (ADP) and approved Programme Based Budget (PBB) publicly available. The county has also increased the budget information presented in the implementation stage by publishing three more County Quarterly Budget Implementation Reports in CBTS 2024 than in CBTS 2023.

The county had one of the least comprehensive Annual Development Plans among all counties in the CBTS 2024. No information was provided on expenditure and revenue in its ADP. The County Quarterly Budget Implementation Report was also poorly comprehensive, lacking any details on the county's capital projects, non-financial information, and narrative justifications. The county's CBROP has no information on provisional ceilings for the sectors/departments for the coming budget year. Additionally, approved PBB does not give full details on non-financial information and expenditure.

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. Kericho county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget evaluated.

Opportunities to improve Kericho County's budget transparency:

1 While the county published implementation reports for the first time, it has never published its Q4 implementation report in the last four rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.

2 Kericho County should provide all the required details in their budget documents especially missing information on revenue and expenditure with their disaggregation, and information on capital projects. Additionally, to improve the level of information provided in the Citizens Budget, the county can utilize the guide developed by the Council of Governors. The county can also borrow best practices in counties that are providing the most comprehensive budget documents.

3 Kericho 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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