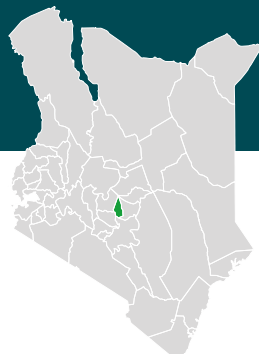


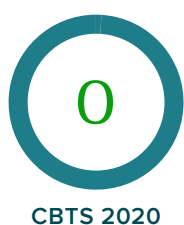
Kenya's County Budget Transparency Survey 2024

Kirinyaga 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, Kirinyaga County published 8 out of 10 key budget documents and scored 55 out of 100 points. This is an improvement from 45 out of 100 points in CBTS 2023.



Kirinyaga County **Improved** in the 2024 transparency index

Kirinyaga County published 8 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 Kirinyaga County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	×	—	—	80	—
Annual Development Plan	×	49	21	38	40
County Budget Review & Outlook Paper	×	83	57	62	73
County Fiscal Strategy Paper	×	67	40	22	50
Approved Programme-Based Budget	×	29	31	×	35
Citizens Budget	×	29	×	×	×
Finance Act	×	×	20	×	×
County Quarterly Budget Implementation Report	×	36	44	38	66

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



Overall comprehensiveness score in CBTS

Key observations in Kirinyaga County budget documents

While Kirinyaga county has made progress in the availability of its budget documents, particularly in the implementation stage, the county has struggled to consistently publish its Citizen Budget and Finance Act in the last five surveys.

The county lacks any details on revenue broken down by source in the Annual Development Plan and PBB. The County Budget Implementation reports also lack details on capital projects across all departments beyond Health. The County Budget Review Outlook Paper also lacks adequate narrative justifications in its CBROP. No departmental ceilings with a classification of recurrent and development are provided in County Fiscal Strategy Paper. The County's approved Programme Based Budget lacks details on capital projects and actual expenditure performance for two previous financial years.

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. Kirinyaga 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 Kirinyaga County's budget transparency:

1 Kirinyaga county should consistently publish the Citizens Budget, Finance to the public. The county should consistently produce, publish, and publicize all the key budget documents on time.

2 Kirinyaga County should provide all the required details, especially missing information on revenue and expenditure performance, with their disaggregation together with the narrative justification.

3 Kirinyaga 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



Scan the QR code for the full report:

