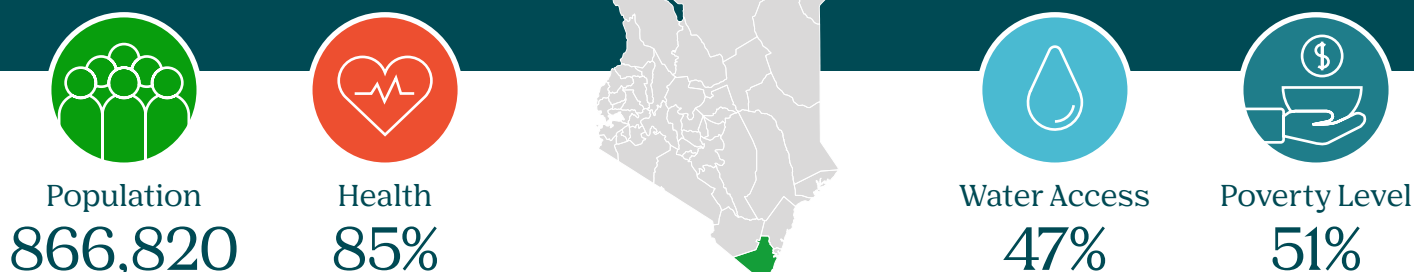


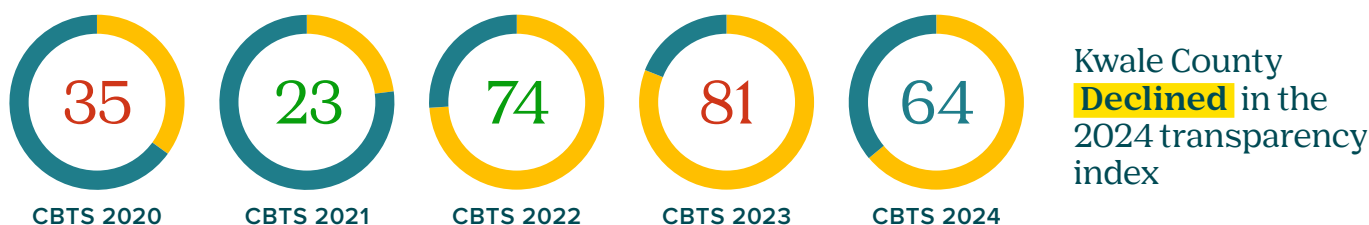
Kenya's County Budget Transparency Survey 2024

Kwale 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, Kwale County published 7 out of 10 key budget documents and scored 64 out of 100 points. This is a significant decline from 81 out of 100 points in CBTS 2023.



Kwale County published 7 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 Kwale County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	69	—	—	90	—
Annual Development Plan	48	×	61	88	83
County Budget Review & Outlook Paper	×	82	96	85	73
County Fiscal Strategy Paper	81	71	86	86	67
Approved Programme-Based Budget	×	×	51	44	56
Citizens Budget	71	×	38	40	40
Finance Act	×	×	×	80	100
County Quarterly Budget Implementation Report	×	×	92	73	33

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



Key observations in Kwale County budget documents

Kwale county has made significant progress in the availability of budget documents over the last four surveys. However, in the 2024 survey, the county failed to publish three quarterly implementation reports that it published previously in the last two surveys.

Comprehensively, Kwale county does not present the information on the breakdown of local revenue projections in the ADP, Citizens Budget, and approved Programme Based Budget. In addition the county misses key expenditure information in its PBB, including the actual historical expenditure performance and a breakdown of spending projections by recurrent and development across all sectors. Further, the county has no information on the capital projects in the approved PBB and Quarterly Budget Implementation Report. The county's CFSP lacked details on pending bills.

The information on public participation shows the county provided 58 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. Kwale county provided the most information on public participation across all 47 counties. This includes information on the priorities submitted by the public in the Annual Development Plan, the County Fiscal Strategy Paper and approved Programme Based Budget.

Opportunities to improve Kwale County's budget transparency:

1 Kwale county has regressed in the availability of budget documents at the implementation stage (CQIBRs). The county should produce, publish, and publicize all the key budget documents on time.

2 Kwale county produced the most comprehensive implementation reports compared to other counties but missed the details in other key budget documents. Therefore, the county should provide all the required details, especially missing information on revenue, in its key budget documents.

3 Kwale 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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