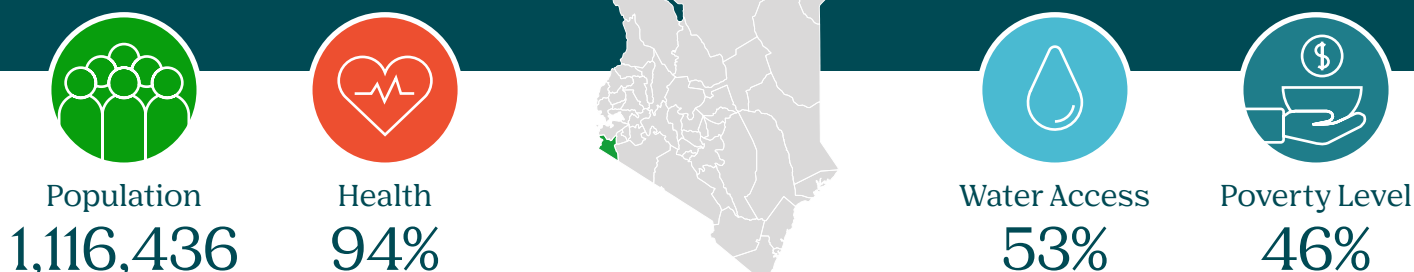


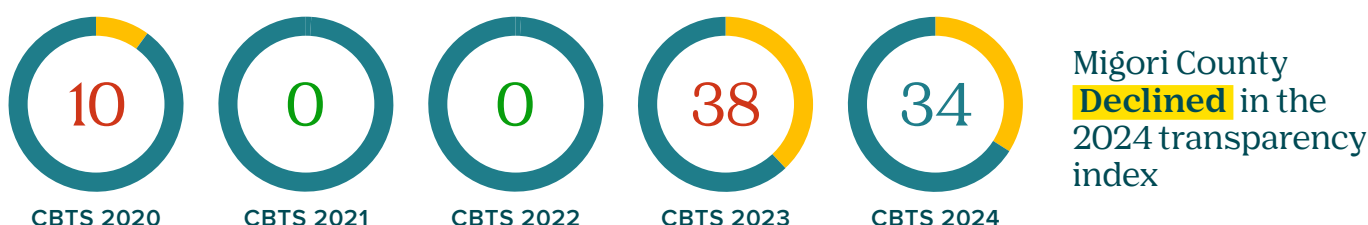
## Kenya's County Budget Transparency Survey 2024

# Migori 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, Migori County published 4 out of 10 key budget documents and scored 34 out of 100 points. This is a decline from 38 out of 100 points in CBTS 2023.



Migori County published 4 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 Migori County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	69	—	—	71	—
Annual Development Plan	×	×	×	63	63
County Budget Review & Outlook Paper	×	×	×	53	65
County Fiscal Strategy Paper	×	×	×	51	50
Approved Programme-Based Budget	×	×	×	×	18
Citizens Budget	×	×	×	×	×
Finance Act	×	×	×	53	×
County Quarterly Budget Implementation Report	×	×	×	×	×

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



## Key observations in Migori County budget documents

Migori county has been inconsistent its progress toward better budget transparency. In the 2024 survey, the county failed to publish any budget document in the implementation stage of the budget cycle.

Migori published the least comprehensive approved programme-based budget in the CBTS 2024. This document lacked any information on revenue, capital projects and priorities, and missed key details on actual historical expenditure performance. The County Fiscal Strategy Paper also lacks key details on priorities, including their linkage to the national objectives highlighted in the budget statement.

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

## Opportunities to improve Migori County's budget transparency:

**1** The country should endeavor to provide complete information on expenditure, capital projects and priorities in all keys by the documents as required by law. This includes information on revenue broken down by sources.

**2** The country should endeavor to provide complete information on expenditure, capital projects and priorities in all keys by the documents as required by law. This includes information on revenue broken down by sources.

**3** Migori 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:

