

Kenya's County Budget Transparency Survey 2024

Siaya 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, Siaya County published 10 out of 10 key budget documents and scored 67 out of 100 points. This is an improvement from 51 out of 100 points in CBTS 2023.



Siaya County published 10 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 Siaya County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	58	—	—	65	—
Annual Development Plan	47	55	42	61	42
County Budget Review & Outlook Paper	×	×	×	88	85
County Fiscal Strategy Paper	40	×	50	26	42
Approved Programme-Based Budget	×	56	50	51	55
Citizens Budget	×	×	19	×	36
Finance Act	×	60	60	60	80
County Quarterly Budget Implementation Report	×	67	21	×	40

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



Key observations in Siaya County budget documents

Siaya county is consistently improving in making more budget documents publicly available, and in CBTS 2024, it published all ten key budget documents. The county has consistently published the Annual Development Plans.

The county published a comprehensive CBROP which falls under 'A' category. Even though, the county published four key budget documents including ADP, CFSP Citizens Budget and implementation report which disclosed less than half of the information. This demonstrates lack of most of the essential budget information in these documents. The county has only presented 8 out of 100 points of the required information on capital projects meaning it missing information which include details on location, allocation, status and timeframes of capital projects on the ADP, Citizens Budget and implementation reports. The county has no personnel details in the approved PBB. The county has also not presented information on the fiscal responsibilities in the CBROP and CFSP.

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. Siaya county has not provided information on public participation in the county Fiscal Strategy Paper, Annual Development Plan and approved Programme Based Budget.

Opportunities to improve Siaya County's budget transparency:

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

2 Siaya county should improve its low score of 8 out of 100 points on capital projects, ensuring that the Annual Development Plan (ADP), Citizens Budget, and implementation reports include comprehensive details such as the locations, budget allocations, statuses, and timeframes of capital projects. Additionally, the approved Programme Based Budget (PBB) should have personnel details, including the number of staff and associated costs by department. In addition, the county should present detailed information on fiscal responsibilities in the County Budget Review and Outlook Paper (CBROP) and County Fiscal Strategy Paper (CFSP), which are currently not presented.

3 Siaya county should provide the section with feedback on public participation with justifications in all the key budget documents subjected to public participation. 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:

