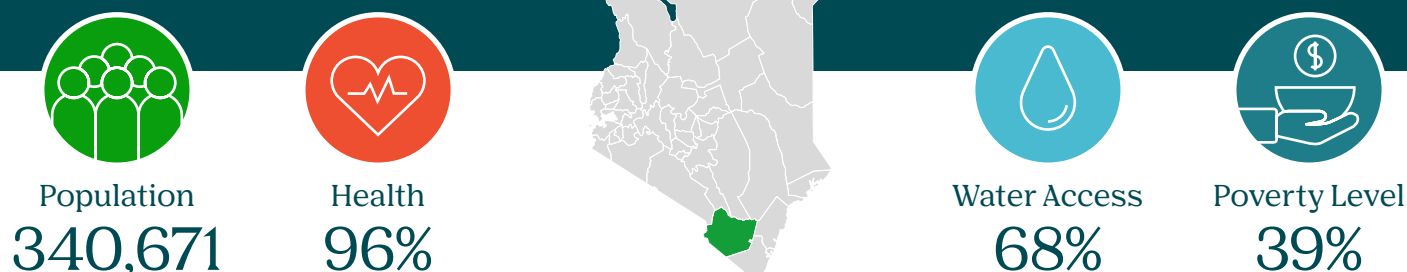


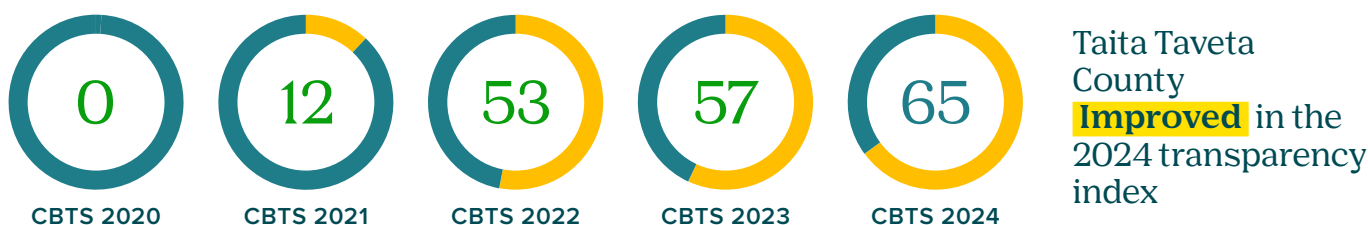
Kenya's County Budget Transparency Survey 2024

Taita Taveta 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, Taita Taveta County published 10 out of 10 key budget documents and scored 65 out of 100 points. This is an improvement from 57 out of 100 points in CBTS 2023.



Taita Taveta 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 Taita Taveta County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	×	—	—	78	—
Annual Development Plan	×	×	49	60	25
County Budget Review & Outlook Paper	×	×	42	53	58
County Fiscal Strategy Paper	×	35	68	64	61
Approved Programme-Based Budget	×	×	38	42	38
Citizens Budget	×	×	×	×	55
Finance Act	×	40	47	×	73
County Quarterly Budget Implementation Report	×	×	33	34	59

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



Key observations in Taita Taveta County budget documents

Taita Taveta county is consistently improving in making more budget documents publicly available. In CBTS 2024, the county published all the required key budget documents.

On the comprehensiveness, the findings shows that Annual Development Plan has only 25 out of 100 points which lacks most of the required details. Similarly, there is little information presented in the approved PBB. The county as no information on the capital projects approved PBB, Citizens Budget and implementation reports which should include details on the location, allocation, status and the timeframes of the capital projects. In addition, the county should ensure its Annual Development Plan has the information on expenditure. The county also should present the non-financial details on the implementation reports.

The information on public participation shows the county provided 11 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. Taita Taveta county provided information on public participation in the county Fiscal Strategy Paper and in the Annual Development Plan. However, the county has not presented the information in their approved Programme Based Budget.

Opportunities to improve Taita Taveta County's budget transparency:

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

2 Taita Taveta county should include information on capital projects such as their locations, budget allocations, statuses, and timeframes in the approved Programme Based Budget (PBB), Citizens Budget, and implementation reports, where it is not presented in the current documents. Additionally, the county can improve transparency by ensuring that the Annual Development Plan (ADP) includes comprehensive details on expenditure. The implementation reports should also give the non-financial details.

3 Taita Taveta 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



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