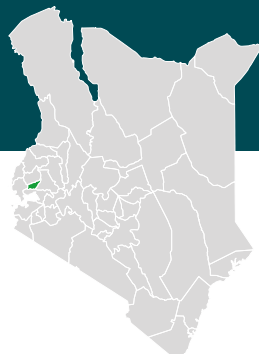
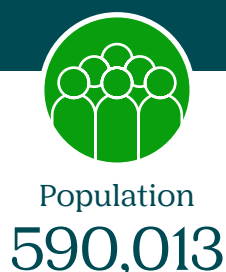


## Kenya's County Budget Transparency Survey 2024

# Vihiga 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, Vihiga County published 10 out of 10 key budget documents and scored 62 out of 100 points. This is an improvement from 59 out of 100 points in CBTS 2023.



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

Vihiga 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 Vihiga County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	26	—	—	82	—
Annual Development Plan	40	39	52	56	58
County Budget Review & Outlook Paper	71	79	60	81	54
County Fiscal Strategy Paper	54	29	40	35	29
Approved Programme-Based Budget	×	×	×	×	31
Citizens Budget	29	×	×	29	33
Finance Act	60	80	40	×	60
County Quarterly Budget Implementation Report	31	×	50	80	56

● 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 Vihiga County budget documents

Vihiga county published all the required key budget documents in CBTS 2024.

The county's CFSP, Approved PBB, and Citizens Budget has little budget information scoring 29, 31 and 33 out of 100 points respectively. This shows lack of most of the budget information in the approval stage. In five of the nine thematic areas of comprehensiveness the county presented less than half of the required information, for example, the county scored only 25 out of 100 points in the information on capital projects and 17 out of 100 points in pending bills. Some of the key missing most details include: the approved Programme Based Budgets and implementation reports entirely lacking the information on capital projects which include location, allocation, status and timeframes of capital projects. In addition, the county failed to present non-financial information, narrative justifications, personnel details and priorities in their approved PBB. The implementation report also misses the details on non-financial information, narrative justifications and the information on pending bills.

The information on public participation shows the county provided 17 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. Vihiga county provided information on public participation in the county Fiscal Strategy Paper and the Annual Development Plan however the approved Programme Based Budget entirely lacked the information on public participation.

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

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

**2** Vihiga county's approved Programme Based Budgets (PBBs), and implementation reports should present detailed information on capital projects, such as their locations, allocations, statuses, and timeframes, which are currently not presented. Enhancing these documents with this information would enable better tracking and transparency and may address the issues related to stalling of capital projects. Additionally, the PBBs should include non-financial information, narrative justifications, personnel details, and clear priorities, thereby providing a more comprehensive view of county plans and resource allocation. Similarly, the county should improve the implementation reports by adding non-financial information, narrative justifications, and details on pending bills.

**3** Vihiga 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:

