

# Kenya's County Budget Transparency Survey 2022

## Machakos County Summary



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 county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.<sup>1</sup>

Machakos county improved in the 2022 transparency index.



Machakos county published 5 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Available	Available	Available
Approved Programme-Based Budget	Not published	Available	Available
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Available	Not published	Available
Citizens Budget	Available	Not published	Not published
County Quarterly Budget Implementation Report Q1	Available	Not published	Not published
County Quarterly Budget Implementation Report Q2	Available	Not published	Not published
County Quarterly Budget Implementation Report Q3	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Available	Not published	Available

KEY ● Available to the public ● Not published

How comprehensive is the content of budget documents that Machakos makes publicly available?

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	20	48	52
County Budget Review & Outlook Paper	65	Not Published	79
County Fiscal Strategy Paper	68	83	67
Approved Programme-Based Budget	Not Published	63	58
Citizens Budget	55	Not Published	Not Published
Finance Act	67	Not Published	40
County Quarterly Budget Implementation Report	18	Not Published	Not Published

● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)

Machakos scored above the average National budget transparency index for 2022



Machakos county scored 29 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

47 /100

Machakos Score

21st

Machakos CBTS Rank

<sup>1</sup> For public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.

## Key observations in Machakos County budget documents

The county has consistently made the Annual Development Plan and County Fiscal Strategy Paper publicly available in the last three rounds of the survey. However, the county stopped publishing implementation reports which, in CBTS 2020, the county had published.

The county does not present information on revenue in the Annual Development Plan, as well as the expenditure targets with their classification to recurrent and development. The County Budget Review and Outlook Paper have no expenditure performance information at the programme and sub-programme level. The approved Programme Based Budget did not provide information on historical revenue and expenditure performance as well as the non-financial targets, baselines, and indicators across all the sub-programmes under each programme at the departmental level.

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. Machakos county provided information on public participation in the Annual Development Plan on priorities submitted by the public and the decisions that were made as a result of such input but missed information on the County Fiscal Strategy Paper and approved Programme Based Budget.

## CBTS 2022: State of Budget Transparency in Kenya's Counties



### IBP Kenya's Performance Scale

● 81-100: A ● 61-80: B ● 41-60: C ● 21-40: D ● 0-20: E

#### MOST IMPROVED COUNTIES

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

#### LEAST TRANSPARENT COUNTIES

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

## Opportunities to improve Machakos County budget transparency:

- 1 Machakos county has not published the 3rd and 4th quarter budget implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.
- 2 Machakos County needs to provide comprehensive details on revenue and expenditure with their desegregations and non-financial information in its key budget documents.
- 3 Machakos County should provide the section with feedback on public participation with justifications across all its 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.

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