

# Kenya's County Budget Transparency Survey 2022

## Mandera 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>

Mandera county consistently improved the CBTS index in the last three rounds of surveys.



Mandera County published 8 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	Not published	Available
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Not published	Available	Available
Citizens Budget	Not published	Available	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Available
County Quarterly Budget Implementation Report Q2	Not published	Available	Available
County Quarterly Budget Implementation Report Q3	Not published	Available	Available
County Quarterly Budget Implementation Report Q4	Not published	Available	Available
Finance Act	Not published	Available	Not published

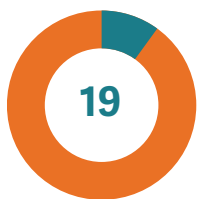
KEY Available to the public (blue dot) Not published (orange dot)

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	42	36	52
County Budget Review & Outlook Paper	Not Published	71	68
County Fiscal Strategy Paper	50	63	81
Approved Programme-Based Budget	Not Published	Not Published	52
Citizens Budget	Not Published	55	Not Published
Finance Act	Not Published	60	Not Published
County Quarterly Budget Implementation Report	Not Published	67	79

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

Mandera scored above the average National budget transparency index for 2022



Mandera County scored 19 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

63/100

Mandera CBTS Score

8th

Mandera 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 Mandera County budget documents

The county has been consistently improving in the level of information it provides to the public. However, the county is unpredictable as it published documents that it had previously not published, while it did not publish Finance Act and Citizens Budget, which were previously available in CBTS 2021.

The information on ADP has no details on revenue and no breakdown of recurrent and development provided at the departmental level. The expenditure projections at the programme and sub-programme levels were also not provided. Additionally, the information is below the departmental level. The information on historical and future projections of revenue is also missing.

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. Mandera county provided information on public participation in Annual Development Plan and County Fiscal Strategy Paper on priorities submitted by the public but missed the information on the approved Programme Based Budget.

## Opportunities to improve Mandera County transparency:

1 Mandera county stopped publishing the Citizens Budget and Finance Act which it previously published. The county should be consistent in producing and publishing all the key budget documents on time.

2 Mandera County should provide all required details, especially missing information on revenue and expenditure with their disaggregation up to the programme and sub-programme levels.

3 Mandera 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.

## 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

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