

Kenya's County Budget Transparency Survey 2022

Marsabit 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.¹

Marsabit county improved in the 2022 transparency index compared to 2021.



Marsabit County published 2 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	Not published
County Fiscal Strategy Paper	Available	Not published	Available
County Budget Review & Outlook Paper	Available	Not published	Not published
Citizens Budget	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q2	Not published	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	Not published	Not published	Not published

KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	70	52	42
County Budget Review & Outlook Paper	79	Not Published	Not Published
County Fiscal Strategy Paper	40	Not Published	63
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

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

Marsabit scored below the average National budget transparency index for 2022



Marsabit County scored 5 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

17 /100

Marsabit CBTS Score

41st

Marsabit CBTS Rank

¹ 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 Marsabit County budget documents

Marsabit county improved in making key budget documents publicly available. However, the county did not publish the approved Programme Based Budget, Citizens Budget, Finance Budget, Finance Act. The county has not published any implementation reports in the last three rounds of the survey.

The county has no information on revenue breakdown by sources in their ADP. The county did not provide expenditure projections by departments and also missed the classification of expenditure projections by recurrent and development.

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

Opportunities to improve Marsabit County transparency:

1 Marsabit county has not published the approved Programme Based Budget, Citizens Budget, Finance Act and implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.

2 Marsabit county should provide all the required details, especially missing information on revenue and expenditure, with their disaggregation in its key budget documents.

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

SCAN HERE FOR THE FULL REPORT

