Kenya’s public finance laws put budget transparency at the centre of efforts to secure accountability, and 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 eleven 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 2023, Mombasa County published all 11 key budget documents and scored 72 out of 100 points. This was an improvement from 54 out of 100 points in CBTS 2022.

Mombasa County published all 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Mombasa?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
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<tr>
<td>County integrated development plan</td>
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<td>Annual Development Plan</td>
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<td>County Budget Review &amp; Outlook Paper</td>
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<td>County Fiscal Strategy Paper</td>
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<td>Approved Programme-Based Budget</td>
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<td>Citizens Budget</td>
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<td>Finance Act</td>
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</tbody>
</table>

KEY  

- ☫: Publicly available
- ☫: Not published

Overall comprehensiveness score in CBTS 2023: 59/100

1% of Population with access to at least basic drinking water
2% of Births delivered by a skilled provider
3The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.

www.internationalbudget.org
Key observations in Mombasa county budget documents

In CBTS 2023, Mombasa published all four quarterly implementation reports for the first time in the survey. Apart from the Annual Development Plans and approved Programme Based Budget which has always presented limited information, other key budget documents published by the county provides significant level of budget information.

On the level of comprehensiveness, Mombasa provided less than half of the information required in the County's Quarterly Budget Implementation Reports. In addition, the county showed gains in comprehensiveness in some key budget documents published in CBTS 2023 compared to CBTS 2022.

Mombasa County provides a good level of information on revenue compared to other thematic areas. The least provided information in Mombasa County was on public participation and capital projects.

The county scored 0 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties give details on their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions.

Opportunities to improve Mombasa county budget transparency:

1. The findings show no county published all eleven key budget documents on the first availability check until the request was made. The county should always publish key budget documents on time, a prerequisite for effective decision-making.

2. Although the county published the quarterly budget implementation report, little information was published as it lacked most of the details such as non-financial information, no details on capital projects and no breakdown for the expenditure to the required classification such as personnel emoluments and operations and maintenance. In addition, the county has no information in the approved PBB on local revenue projections and the historical expenditure performance for all the classifications, the document has no information on capital projections. To improve budget transparency, Mombasa County should provide information comprehensively as required in the PFM Act and its regulations.

3. Mombasa County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and 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 with proper justification and d) the input is not acknowledged or considered.

Transparency Performance by Thematic Area

- Revenue information: 74
- Expenditure information: 69
- Narrative justification: 42
- Pending bills: 50
- Public Participation: 0
- Fiscal Responsibilities: 17
- Capital projects: 13
- Priorities: 67
- Non-financial Information: 71

Scan here for the full report