

# Kenya's County Budget Transparency Survey 2022

## Mombasa 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>

**Mombasa county improved in the 2022 transparency index.**



Mombasa County published 6 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
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	●	●	●

KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	46	42
County Budget Review & Outlook Paper	64	Not Published	72
County Fiscal Strategy Paper	56	61	50
Approved Programme-Based Budget	Not Published	49	60
Citizens Budget	Not Published	Not Published	71
Finance Act	Not Published	Not Published	100
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)

Mombasa scored above the average National budget transparency index for 2022



Mombasa County scored 0 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

54/100

Mombasa CBTS Score

14th

Mombasa 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.

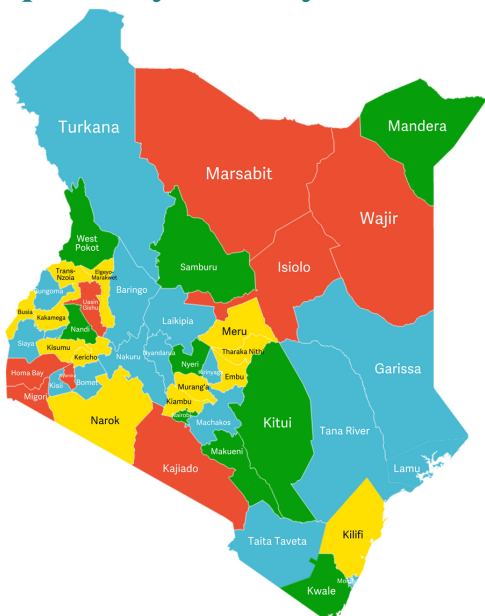
## Key observations in Mombasa County budget documents

Mombasa county has improved in making more budget documents publicly available and provides the most comprehensive information in its Finance Act. However, the county has not published the implementation reports.

The county has no information on revenue targets by sources and their local revenue sources on the Annual Development Plan and approved Programme Based Budget. The county has no information on the programme and sub-programme performance in the County Budget Review and Outlook Paper. The ADP also does not provide expenditure targets by the department and their classification to recurrent and development by the department.

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. Mombasa county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which was evaluated.

## 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 Mombasa County budget transparency:

- 1 Mombasa county has not published implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents consistently and on time.
- 2 Mombasa County should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to the programme and sub-programme levels in its key budget documents.
- 3 Mombasa County should provide the section with feedback on public participation with justifications. 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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