

# Kenya's County Budget Transparency Survey 2022

## Murang'a 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>

Murang'a County improved in the 2022 transparency index.



Murang'a County published 3 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 Murang'a County makes publicly available?

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	37	45	Not Published
County Budget Review & Outlook Paper	Not Published	75	58
County Fiscal Strategy Paper	81	Not Published	57
Approved Programme-Based Budget	Not Published	Not Published	33
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)

Murang'a scored below the average National budget transparency index for 2022



Murang'a 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

27 /100

Busia CBTS Score

36th

Busia CBTS Rank

<sup>1</sup> For the 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.

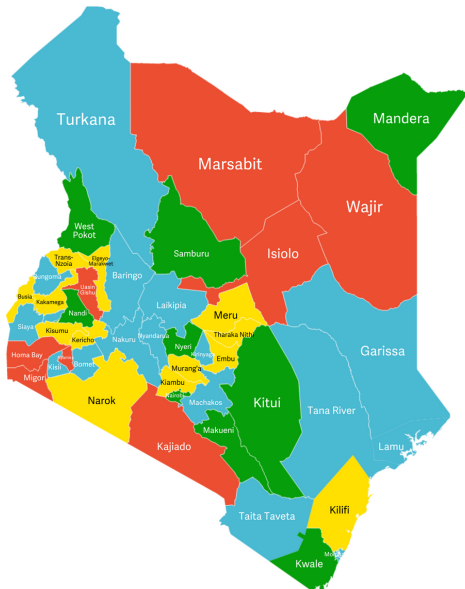
## Key observations in Murang'a County budget documents

Murang'a county improved in making more budget documents publicly available in CBTS 2022 compared to CBTS 2021. However, the county stopped publishing the Annual Development Plan, which it had previously made available to the public. The county has not published implementation reports on the Citizens Budget and Finance Act in the last three survey rounds.

The county lacks details on the breakdown of recurrent and development projections by sectors/ departments. The county has no expenditure projections on the programme and sub-programme. The approved Programme Based Budget has no information on revenue targets by sources and for the local revenue. The approved Programme Based Budget further has no details on capital projects details.

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. Murang'a 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 Murang'a County budget transparency:

- 1 Murang'acounty has not published the Finance Act, Citizens Budget, and implementation reports in the last three rounds of surveys. The county stopped publishing the Annual Development Plan, which it previously published. The county should produce, publish, and publicize the key budget documents on time.
- 2 Murang'a County should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to programme and sub-programme in its key budget documents available to the public.
- 3 Murang'a 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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