

# Kenya's County Budget Transparency Survey 2022

## Samburu 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>

Samburu county dropped in the 2022 transparency index.



Samburu County published 9 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	●	●	●

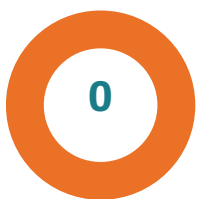
KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	15	55	48
County Budget Review & Outlook Paper	64	63	63
County Fiscal Strategy Paper	58	71	63
Approved Programme-Based Budget	46	48	50
Citizens Budget	45	45	48
Finance Act	60	40	60
County Quarterly Budget Implementation Report	67	67	61

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

Samburu scored above the average National budget transparency index for 2022



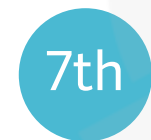
Samburu County scored 0 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

66/100

Samburu CBTS Score



Samburu 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.

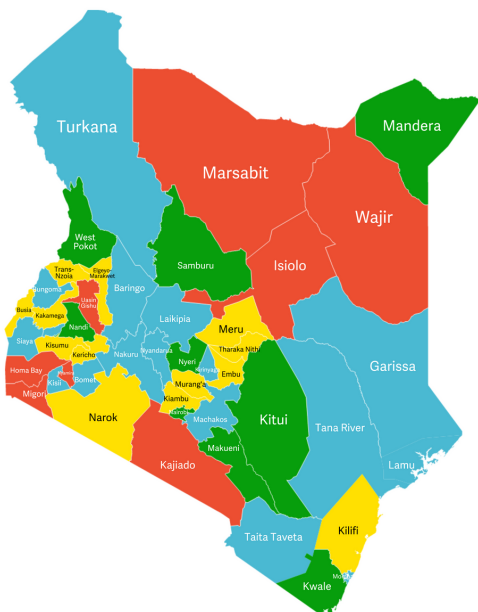
## Key observations in Samburu County budget documents

In the last three rounds of the survey, Samburu county has consistently published nine out of ten budget documents missing the 4th quarter implementation report in all rounds.

The county provides no expenditure projections broken down to recurrent and development in the Annual Development Plan. At the same time, the County Budget Review and Outlook Paper lack expenditure information at the programme and sub-programme level. The Annual Development Plan, approved Programme Based Budget, and implementation reports lack information on capital project details. Additionally, the approved Programme Based Budget lacks details on non-financial information as well as in the implementation reports.

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. Samburu county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were 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 Samburu County budget transparency:

- 1 Samburu county has not published the 4th quarter budget implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.
- 2 Samburu County should provide all expenditure information up to programme and sub-programme levels. Also, the county should present the details on capital projects and non-financial information in its key budget documents available to the public.
- 3 Samburu 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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