

Kenya's County Budget Transparency Survey 2022

Tana River County



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

Tana River county improved in the 2022 transparency index.



Tana River County published 5 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 Tana River County makes publicly available?

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	50	36	39
County Budget Review & Outlook Paper	73	67	85
County Fiscal Strategy Paper	63	75	61
Approved Programme-Based Budget	Not Published	63	54
Citizens Budget	Not Published	67	83
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)

Tana River County scored above the average National budget transparency index for 2022



Tana River 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

49 /100

Tana River CBTS Score

19th

Tana River 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.

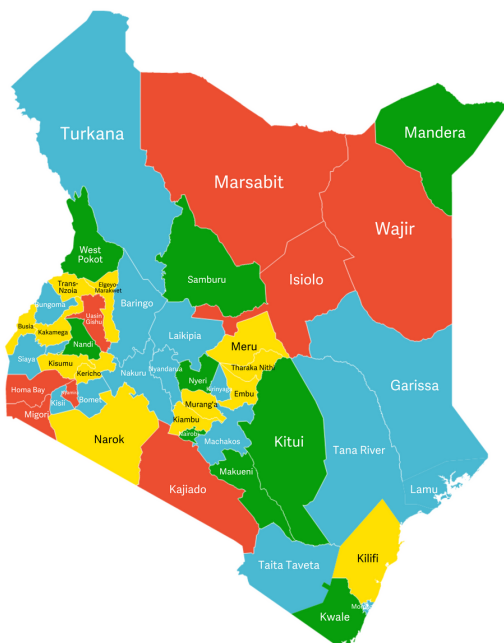
Key observations in Tana River County budget documents

Tana River county slightly improved in providing more information to the public. However, in the last three survey rounds, the county has not published a single implementation report at the time of evaluation.

The county's Annual Development Plan provides less than half of the required information as it does not provide revenue information on the recurrent and development as well as information on capital projects. The county has no information on the programme and sub-programme expenditure performance in its County Budget Review and Outlook Paper. Also, the county has no information on non-financial information in the approved programme-based budget.

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. Tana River 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 Tana River County budget transparency:

1 Tana River county has not published the Finance Act and 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 Tana River County should provide all the required information on revenue and expenditure with their disaggregation. Further, it should provide non-financial information and details on capital projects in the budget documents it makes publicly available.

3 Tana River 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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