Kenya's County Budget Transparency Survey 2024

Garissa County Summary

Population
841,353

Health
68%

Water Access
71%

Poverty Level
68%
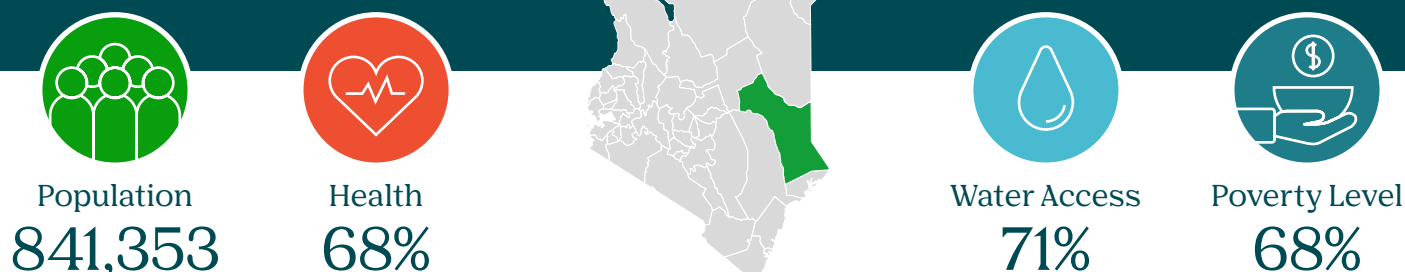
Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses the availability of ten key budget 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 2024, Garissa County published 9 out of 10 key budget documents and scored 65 out of 100 points. This significantly improved from 28 out of 100 points in CBTS 2023.

20	31	44	28	65
CBTS 2020	CBTS 2021	CBTS 2022	CBTS 2023	CBTS 2024

Garissa County **Improved** in the 2024 transparency index
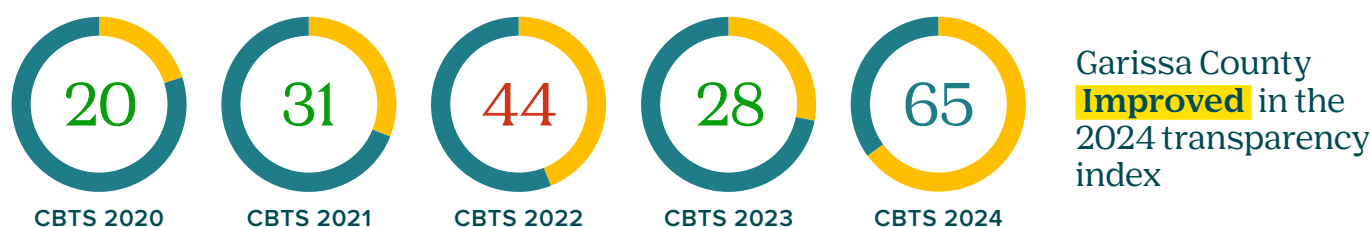
Garissa County published 9 out of 10 key budget documents in CBTS 2024.

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	–	–	●	–
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	●	●	●	●	●

● Publicly available   ● Not published

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	70	–	–	68	–
Annual Development Plan	✕	42	55	42	56
County Budget Review & Outlook Paper	✕	74	46	50	77
County Fiscal Strategy Paper	19	83	56	✕	60
Approved Programme-Based Budget	✕	✕	63	✕	61
Citizens Budget	43	✕	✕	36	✕
Finance Act	✕	✕	60	✕	60
County Quarterly Budget Implementation Report	✕	✕	✕	✕	43

● 81–100 (A)   ● 61–80 (B)   ● 41–60 (C)   ● 21–40 (D)   ● 0–20 (E)   ✕ Not published

54 Overall comprehensiveness score in CBTS

Key observations in Garissa County budget documents

Garissa county made significantly more budget documents available in CBTS 2024. The county published all key budget documents except the Citizen Budget, which it published in the last round of the survey.

Garissa county provided more than half of the required information across all budget documents. No information on revenue is provided in the ADP, while key details on revenue projections for the coming budget year and outer two years by their sources in their CFSP. Also, the county lacks non-financial information, information on pending bills and narrative justification in its County Quarterly Budget Implementation Report.

The information on public participation shows the county provided 8 out of 100 points. 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. Garissa county provided minor information on public participation in their Annual Development Plan, but no information in County Fiscal Strategy Paper, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Garissa County's budget transparency:

1 Garissa county should produce, publish, and publicize the key budget documents on time, specifically the Citizen Budget.

2 Garissa County should provide all required details, particularly the missing information on revenue and their disaggregation in the Annual Development Plan. The county should also provide detailed non-financial information, and narrative justifications in the budget document sin the implementation stage.

3 Garissa 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.

Transparency Performance by Thematic

65 Information on Revenue

66 Information on Expenditure

36 Narrative Justifications

17 Information of Pending Bills

8 Information on Public Participation

84 Information on Fiscal Responsibilities

25 Information on Capital Projects

67 Information on Priorities

80 Non-financial Information

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