

## Kenya's County Budget Transparency Survey 2024

# Wajir County Summary



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, Wajir County published 10 out of 10 key budget documents and scored 77 out of 100 points. This is an improvement from 74 out of 100 points in CBTS 2023.



Wajir County published 10 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 Wajir County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	×	—	—	80	—
Annual Development Plan	×	64	×	72	76
County Budget Review & Outlook Paper	×	×	×	92	100
County Fiscal Strategy Paper	×	67	×	50	76
Approved Programme-Based Budget	×	28	×	51	47
Citizens Budget	×	×	×	52	57
Finance Act	×	×	×	80	80
County Quarterly Budget Implementation Report	×	×	×	40	46

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



## Key observations in Wajir County budget documents

Wajir county for the second round published all key budget documents.

The county published one of the most comprehensive CBROP. However, it has two key budget documents that disclosed less than half of the required budget information including the approved PBB and implementation reports scoring 47 and 46 out of 100 points respectively. In addition, the county provided only 17 and 25 out of 100 points on the information on pending bills and capital projects respectively. This indicates the county misses significant information for example, in the approved Programme Based Budget the county has no details on the capital projects similarly on the Citizens Budget and implementation reports. In addition, the county has not presented non-financial details, narrative justifications on its implementation report made available to the public.

The information on public participation shows the county provided 45 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. Wajir county provided some information on public participation in the county Fiscal Strategy Paper and the Annual Development Plan. Although there is no information presented in the approved Programme Based Budget on public participation.

## Opportunities to improve Wajir County's budget transparency:

1 Wajir county should remain consistent in its publishing of all budget documents required by law in future financial years.

2 Wajir county should provide all the required details, for example, the personnel details missing in the approved PBB should be comprehensively presented. In addition, the county needs to present the information on capital projects in its approved PBB, Citizens Budget and implementation report.

3 Wajir county should provide the section with feedback on public participation with justifications in all the key budget documents subjected to public participation. 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



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