

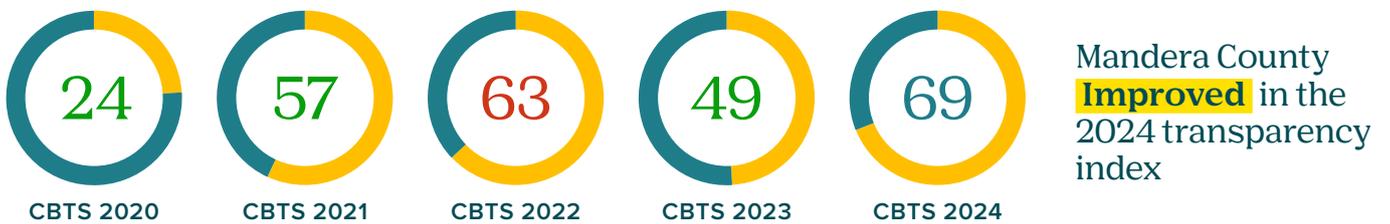
Kenya's County Budget Transparency Survey 2024

Mandera 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, Mandera County published 10 out of 10 key budget documents and scored 69 out of 100 points. This is an improvement from 49 out of 100 points in CBTS 2023.



Mandera 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 Mandera County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	65	—	—	69	—
Annual Development Plan	42	36	52	54	57
County Budget Review & Outlook Paper	×	71	68	×	73
County Fiscal Strategy Paper	50	63	81	54	56
Approved Programme-Based Budget	×	×	52	52	46
Citizens Budget	×	55	×	×	29
Finance Act	×	60	×	×	80
County Quarterly Budget Implementation Report	×	67	79	64	59

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



Key observations in Mandera County budget documents

The county has been consistently improving in the level of information it provides to the public. In CBTS 2024, the county published all of the budget documents as required by law. Of note the county published the Finance Act and Citizens Budget, which were previously not published in the last two surveys.

Mandera county's Annual Development Plan had no details on revenue and no breakdown of recurrent and development provided at the departmental level. The county's Quarterly Budget Implementation Report did not contain any details on capital projects, non-financial information and pending bills. The county's Approved Programme Based Budget and Citizen Budget contained no information on capital projects and priorities.

The information on public participation shows the county provided 0 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. Mandera county did not provide information on public participation in Annual Development Plan and County Fiscal Strategy Paper and the approved Programme Based Budget.

Opportunities to improve Mandera County's budget transparency:

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

2 Mandera County should provide all required details on capital projects, revenue by source and expenditure with its disaggregation up to the programme and sub-programme levels.

3 Mandera 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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