

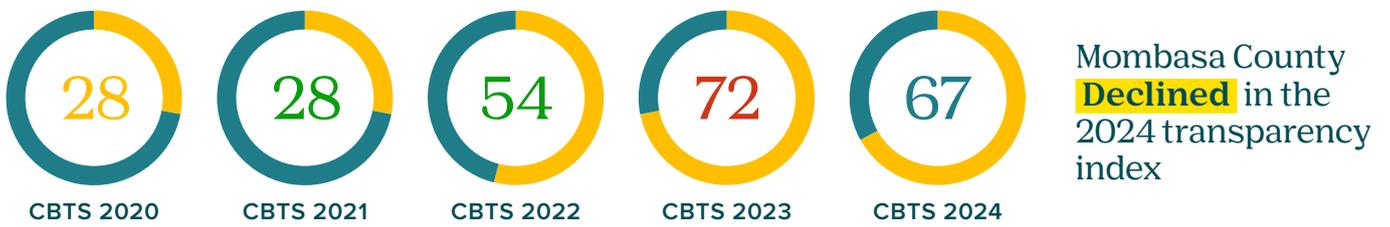
## Kenya's County Budget Transparency Survey 2024

# Mombasa 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, Mombasa County published 10 out of 10 key budget documents and scored 67 out of 100 points. This is a decline from 72 out of 100 points in CBTS 2023.



Mombasa 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 Mombasa County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	78	—	—	69	—
Annual Development Plan	×	46	42	47	60
County Budget Review & Outlook Paper	64	×	72	81	92
County Fiscal Strategy Paper	56	61	50	67	47
Approved Programme-Based Budget	×	49	60	50	53
Citizens Budget	×	×	71	71	45
Finance Act	×	×	100	100	60
County Quarterly Budget Implementation Report	×	×	×	28	21

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



## Key observations in Mombasa County budget documents

In the last two rounds of surveys, Mombasa County has consistently published all key budget documents.

The county has no information capital projects in its citizen budget and approved Programme Based Budget. The county's CFSP also did not contain full revenue projections and performance broken down by source. The approved PBB also lacks disaggregated performance information on revenue and expenditure as required by law. The ADP also does not provide revenue targets broken down by local revenue sources.

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. Mombasa county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which was evaluated.

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

1 Mombasa county should produce, publish, and publicize all the key budget documents in a timely manner and improve the website to have dedicated folders for key budget documents.

2 Mombasa County should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to the programme and sub-programme levels in its key budget documents.

3 Mombasa 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



Scan the QR code for the full report:

