

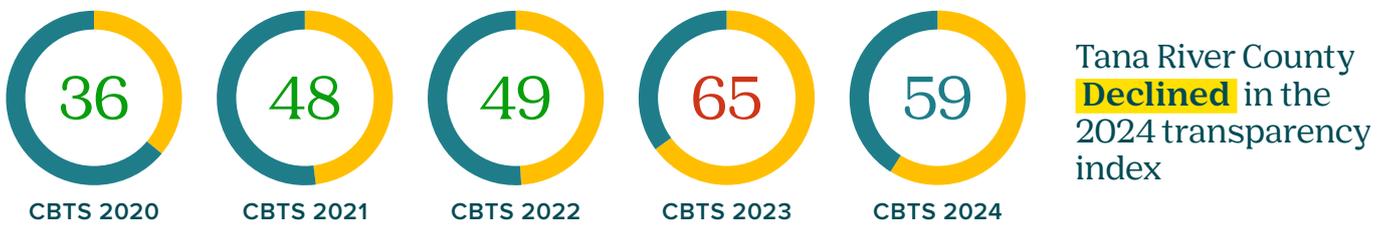
Kenya's County Budget Transparency Survey 2024

Tana River 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, Tana River County published 6 out of 10 key budget documents and scored 59 out of 100 points. This is a drop from 65 out of 100 points in CBTS 2023.



Tana River County published 6 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 Tana River County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	76	—	—	78	—
Annual Development Plan	50	36	39	61	56
County Budget Review & Outlook Paper	73	67	85	69	83
County Fiscal Strategy Paper	63	75	61	49	72
Approved Programme-Based Budget	×	63	54	59	55
Citizens Budget	×	67	83	83	×
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	×	×	63	80

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



Key observations in Tana River County budget documents

Tana River county is one of the counties that stopped publishing key budget documents it previously made publicly available. The survey shows that the county published CBROP and implementation reports that are fairly comprehensive disclosing 83 and 80 out of 100 points of the information respectively.

The county has not presented the information on personnel emolument and priorities in its approved Programme Based Budgets. The implementation reports lacked the information on non-financial details even as it presented some information on capital projects and pending bills.

The information on public participation shows the county provided 50 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. Tana River county provided information on public participation in the county Fiscal Strategy Paper and Annual Development Plan. Although it entirely lacked the information in the approved Programme Based Budget.

Opportunities to improve Tana River County's budget transparency:

1 Tana River county has not published the Finance Act and 4th quarter budget implementation report in all rounds of surveys during evaluation. The county should produce, publish, and publicize all the key budget documents on time. In addition, the county should not be backslid by stopping publishing of the key budget documents previously made available to the public.

2 Tana River county should include detailed information on personnel emoluments, such as the number of staff and their associated costs by department, as well as clear priorities, in its approved Programme Based Budgets (PBBs), addressing the current gap. Additionally, the county should improve its implementation reports by incorporating non-financial details, and narrative justifications, to complement the existing information on capital projects and pending bills which also have some details missing.

3 Tana River 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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