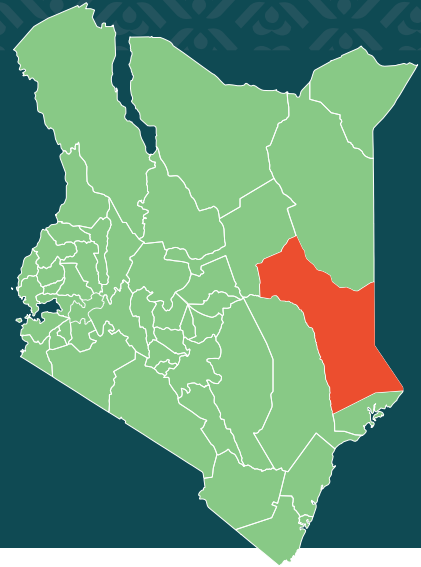


# Garissa County Summary



Population  
841,353



Health Access  
68%



Water Access  
71%



Poverty Level  
68%

Source: KDHS, 2022



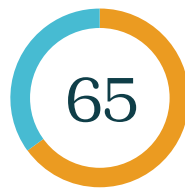
CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Garissa County **Declined** in the 2025 transparency index

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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Garissa County published 1 out of 10 key budget documents in a timely manner and scored 44 out of 100 points based on 6 documents that were publicly available.

This represented a decline from 65 out of 100 points in CBTS 2024.

## Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	⊘	✓
County Budget Review and Outlook Paper	✓	✓
County Fiscal Strategy Paper	⊘	✓
Approved Programme Based Budget	⊘	⊘
Citizen Budget	⊘	⊘
Finance Act	⊘	⊘
County Quarterly Budget Implementation Report Quarter 1	⊘	✓
County Quarterly Budget Implementation Report Quarter 2	⊘	✓
County Quarterly Budget Implementation Report Quarter 3	⊘	✓
County Quarterly Budget Implementation Report Quarter 4	⊘	⊘

✓ Available    ⊘ Not Available

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

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	68	—	—
Annual Development Plan	42	55	42	56	58
County Budget Review & Outlook Paper	74	46	50	77	62
County Fiscal Strategy Paper	83	56	×	60	69
Approved Programme-Based Budget	×	63	×	61	×
Citizens Budget/Mwananchi Budget	×	×	36	×	×
Finance Act	×	60	×	60	×
County Quarterly Budget Implementation Report	×	×	×	43	65

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



## Key observations in Garissa's County budget documents

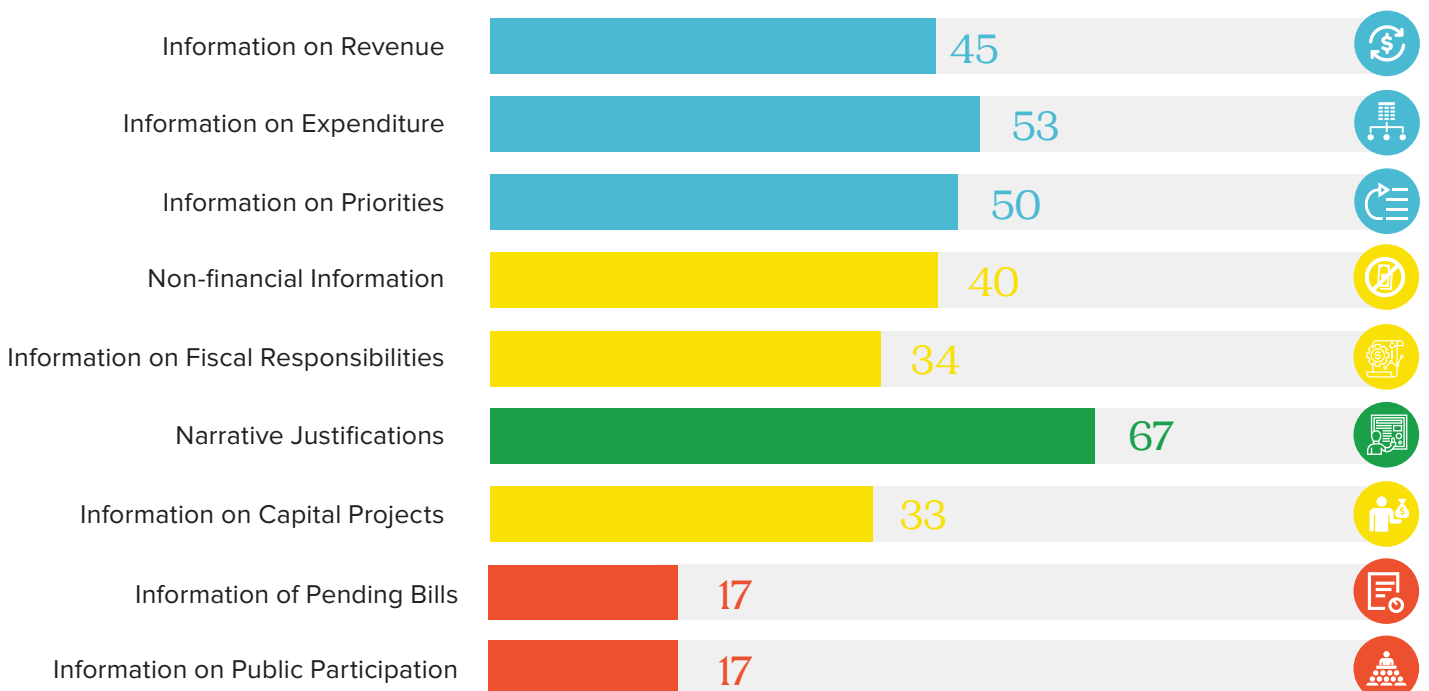
- 1 Non-publication of critical documents: The failure to publish the Programme-Based Budget, Citizens Budget/Mwananchi Budget, and Finance Act in 2024/25 is the single largest driver of Garissa's score decline. The Programme-Based Budget alone represents over 20 of the total possible comprehensiveness score. Without it, citizens have no access to detailed programme-level allocations or performance targets for the year.
- 2 Weak accountability on public participation: Across all documents evaluated, the county consistently fails to close the loop on public engagement. Priorities submitted during public forums are documented in the CFSP's accompanying report but disappear in the transition to the final budget. There is no evidence that citizen inputs informed specific spending decisions, undermining the credibility of the participation process.
- 3 Undisclosed pending bills: The acknowledgement of pending bills without disclosing the total outstanding amount is a recurring pattern in Garissa's budget documents. This gap creates lack of clarity, as oversight actors cannot determine the county's true financial obligations or assess whether the settlement strategy is realistic..



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

- 1 Reinstate publication of the Programme-Based Budget, Citizens Budget/Mwananchi Budget, and Finance Act in the 2025/26 budget cycle. The county should publish the document as required by law aligned to statutory deadlines and assign accountability to specific officers for each document.
- 2 Strengthen public participation documentation by adopting a structured feedback matrix that tracks each citizen priority from submission to the final budget, indicating which inputs were accepted, modified, or deferred, and why. This would bring Garissa in line with counties demonstrating best practice in participation transparency and would directly improve the county's public participation thematic score.
- 3 Fully disclose pending bills in the CFSP and CQBIR by reporting the opening outstanding pending bills at the start of each reporting period, the amount settled during the period, and the closing balance. This is a statutory requirement under the Public Finance Management Act
- 4 Build on existing strengths in the CBROP and CQBIR: Both documents demonstrate relatively strong revenue and expenditure reporting. The county should replicate this level of detail in the ADP and CFSP; particularly on non-financial performance indicators, capital project specifics (location, approved cost, completion status), and narrative justifications for budget deviations.

## Transparency Performance by Thematic Area



Scan the QR code for the full report: