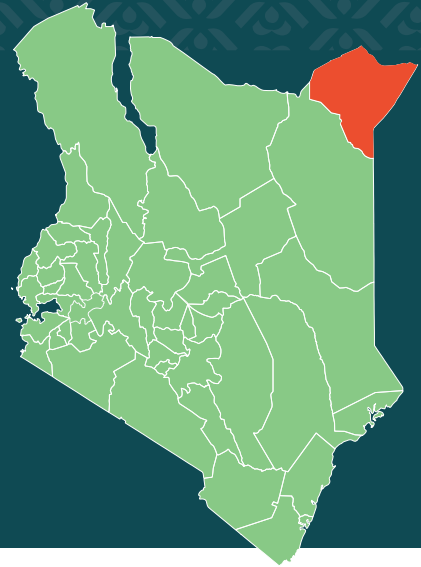


Mandera County Summary



Population
867,457



Health Access
55%



Water Access
54%



Poverty Level
73%

Source: KDHS, 2022



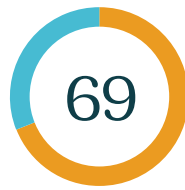
CBTS 2021



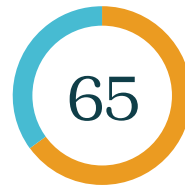
CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Mandera 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, Mandera County published 2 out of 10 key budget documents in a timely manner and scored 65 out of 100 points based on 9 documents that were publicly available.

This represented a decline, from 69 points 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 Mandera County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	69	—	—
Annual Development Plan	36	52	54	57	63
County Budget Review & Outlook Paper	71	68	×	73	100
County Fiscal Strategy Paper	63	81	54	56	75
Approved Programme-Based Budget	×	52	52	46	40
Citizens Budget/Mwananchi Budget	55	×	×	29	50
Finance Act	60	×	×	80	×
County Quarterly Budget Implementation Report	67	79	64	59	54

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



Key observations in Mandera's County budget documents

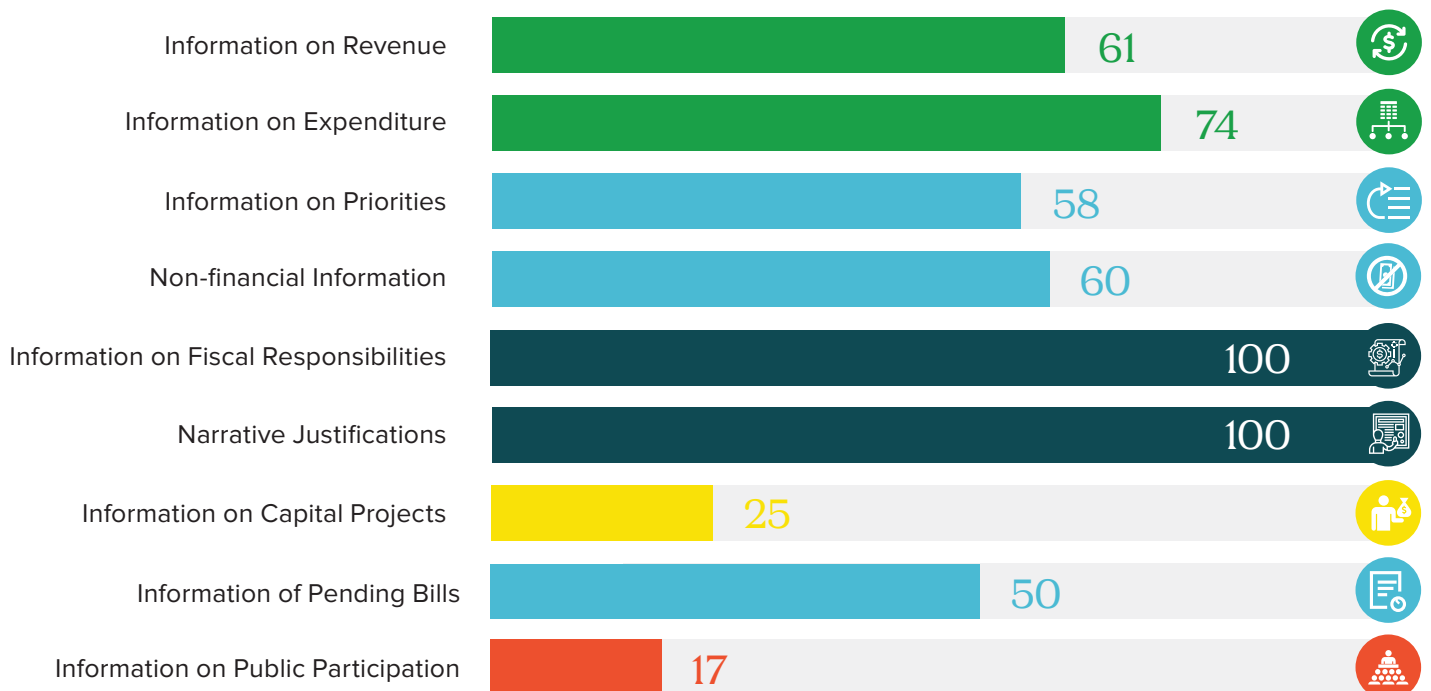
- 1 Mandera county did not publish the Finance Act in CBTS 2025, 2023 & 2022.
- 2 While there is a slight improvement in public participation information in the FY 2024/25 budget documents compared to 2023/24, there is inconsistency across documents. This information was not provided in CFSP and PBB. Further, the ADP's public participation report provided information on public participation, including the priorities submitted by the public, who were involved, and at what level it was conducted, but did not include a section on how public input was utilized and what decisions it informed.
- 3 There is a gap in providing details on capital projects, particularly on specific location, proposed allocation, status and the implementation time frame for capital projects. In the CBTS 2025, the Approved Programme Based Budget, Citizens Budget/Mwananchi Budget, and the County Quarterly Implementation report did not provide this information.
- 4 Mandera improved the score on pending bills from 17 in CBTS 2024 to 50 in CBTS 2025. The DMSP provided strategies to deal with county debts in FY 2024-25. However, the Quarterly Budget Implementation Report had no information on pending bills.



Opportunities to improve Mandera County's budget transparency:

- 1 Publish Finance Acts and observe timeliness in publishing all budget documents.
- 2 Provide the section with feedback on public participation with justifications in all the key budget documents subjected to public participation. Outcomes of feedback should specify whether inputs were:
 - (i). incorporated into the final budget document, and allocations made for them, this could further tell us there is an impact and decisions were influenced.
 - (ii). considered and taken up but to be implemented in subsequent financial year(s) which could be because of limited resources.
 - (iii). acknowledged but rejected, with proper justification
 - (iv). Not acknowledged or considered.
- 3 Present details on capital projects, particularly on specific location, proposed allocation, status and the implementation time frame for capital project, especially in the Approved Programme Based Budget, Citizens Budget/Mwananchi Budget and the County Quarterly Implementation report.
- 4 Provide information on pending bills, particularly in the County Quarterly Implementation Report detailing how much of the pending bills the county settled in the previous quarter and the outstanding pending bills with narrative justifications.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

