Bajeti Hub
COLLABORATE • ENGAGE • TRANSFORM

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When replying please quote:
Ref. No: CBTS 2026/1CA

September 10, 2026

H.E Hon. Adan Nathif,
The Governor,
Garissa County Government
P.O Box 57-70100
Garissa.

Dear Sir,

RE: COUNTY BUDGET TRANSPARENCY SURVEY 2026 (CBTS 2026)

Bajeti Hub is a Kenyan non-profit organization working to advance transparency, accountability, participation, and equity in national and sub-national budgeting processes. We believe that greater transparency, inclusion, and equity in how public budgets are formulated and executed leads to enhanced accountability and better services especially for poor and marginalized populations. Our approach entails developing a rigorous body of evidence on public finance, developing citizens' and civil society capacities to deliberate on budget decisions and engage with governments, and partnering with development partners, governments, civil society actors and citizens to co-create sustainable models in the PFM space.

Over the last ten years, Bajeti Hub has conducted the County Budget Transparency Survey annually. This survey is an independent, comparative assessment of county-level budget transparency across all 47 counties. Additionally, the survey is undertaken by local county partners, who are the primary users of budget information that counties produce and makes publicly available as required by law.

Bajeti Hub has assessed the official county websites on the key budget documents required to be produced and published by counties for the **financial year 2025/26**. Accompanying this document are the draft availability findings showing the key budget documents that were available on your official websites between 25th August 2026 and 7th September 2026 . In addition, kindly find attached the accompanying guide on how to confirm the accuracy of the survey findings, and draft results for all the 47 counties, with comments/observations.

Below is a table showing the ten key budget documents we assessed and the number of documents that **Garissa County** had published on its websites as of 7th September 2026. According to this survey, **Garissa County** has published **Five** out of the **Ten** budget documents:

	List of 10 documents under review	Documents available
1	Annual Development Plan (ADP 2025/26)	Available
2	Approved Program Based Budget (PBB 2025/26)	Not Available
3	County Fiscal Strategy Paper (CFSP 2025)	Available
4	Citizen/ Mwananchi Budget 2025/26	Not Available
5	County Budget Review and Outlook Paper (CBROP 2025)	Not Available
6	County Budget Implementation Report 2025/26 (1st Quarter)	Available
7	County Budget Implementation Report 2025/26 (2nd Quarter)	Available
8	County Budget Implementation Report 2025/26 (3rd Quarter)	Not Available
9	County Budget Implementation Report 2025/26 (4th Quarter)	Available
10	Finance Act 2025 (Publicly Available 7th October 2025)	Not Available
	Total Publicly Available (out of 10)	**5**

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The CBTS research process provides a unique opportunity for counties to be part of the survey. Throughout this survey, the draft findings in both the availability and comprehensiveness component are shared with counties for their review. This means that counties have a fair chance to provide additional budget information to inform the scoring process.

We intend to finalize the availability survey across the 47 counties on **September 24, 2026**. Therefore, we invite you to comment on the accuracy of these draft findings. Further, we hope you take this opportunity to improve your county's score and take the initiative to share budget information more widely with your constituents.

We will review the county websites again and use the results to conduct the next phase of the survey that checks on the comprehensiveness of the information provided in publicly available documents. The results of that second part of the survey will also be shared with all counties again before the final findings are published.

Please share your feedback by return mail to Abraham Ochieng' at aochieng@bajetihub.org **by close of business on Thursday, September 24, 2026.** You may also reach him directly on +254 720 440 986.

Sincerely,



Dr. Abraham Rugo Muriu, PhD
Executive Director
Bajeti Hub