

COAST REGIONAL
BUDGET HUB

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Financing Sub-national Development in Kenya

Tapping into Own Source Revenue potential in
TanaRiver County.

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Key sections.

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Introduction

Own-source revenue refers to the revenue generated by county governments from local sources in the form of taxes, and charges. Adequate mobilization of OSR is the key to counties improved ability to provide various public goods and services to eradicate poverty and achieve development goals. In the face of rising public debt and increasing expenditure needs, enhancing OSR mobilization is expected to enable counties to bridge funding gaps occasioned by inadequate disbursements from the national government. Moreover, strengthening OSR mobilization can improve fiscal autonomy through more predictable access to revenue, thereby allowing counties to have greater ownership and control over their development agenda. OSR also has the potential to foster political and administrative accountability of county officials to their constituents.

County governments came into existence in 2010 and devolved governance to 47 counties. They were intended to devolve excellent governance and reliable delivery of services. To do so, county governments are needed to impose taxes as per the Constitution of Kenya 2010. The sources of revenue for counties include single business licenses, vehicle parking, rates, leases and Cess. Previously, the Kenyan tax system only used manual methods of revenue collection that involved a lot of cash transactions and that was a breeding ground for corruption and theft of public funds by those who worked in revenue collection for the County governments.

All County Governments in Kenya are currently reliant on funding from the National Government to run their affairs and this limits the amount of services that they can provide to the people. They should devise ways and strategies of improving own source revenue collection in order to complement the funds from other sources. Initially after devolution, there was an expansion of revenue collection by the county governments. However, this appears to have slowed down and currently only 12-13% of county government funding is from Own Source Revenue

Tana River County has been struggling to meet its revenue targets since the inception of devolution and although the county has a huge potential to collect own source revenue, it has not tapped into the various sources like the abundance of minerals such as coltine in bangale Sub County.

In this research, we shall look at the progress that has been made in strengthening OSR mobilization by tana river county in the second five years of fiscal decentralization, covering the period "2018/19 to 2022/23" . In doing so, we identify the county's significant progress in enhancing OSR mobilization and the challenges associated with OSR mobilization and opportunities for improvement.

The Objectives of the analysis

The focus will be on government local revenue streams that counties have put in place to raise revenue from. These may be those revenue streams that counties have been able to raise most of the revenue from. The following are the objectives of the study:

1. Identifying the specific bottlenecks to aligning actual local revenue with their projections in the six counties within the Coast Regional Budget Hub.
2. Providing gaps and opportunities to urge government actors, oversight bodies, and other relevant development practitioners to address these bottlenecks and improve spending on the delivery of services.

Methodology

We did an analysis of the county budget documents like the CBROP, CFSP, PBBs and finance Acts and further did a comparative analysis of the information on own source revenue provided in the provided in the controller of budgets reports to see if there was coherence between the information `provided by the county treasury vis a vis that of the office of the controller of budget. We then conducted key informant interviews with the CECM finance, chief officer finance and the director revenue where we shared the findings and gave them the opportunity to respond to various issues like the discrepancies in figures between the OCOB report and those contained in the CBROPs and the challenges that the county is facing in enhancing its revenue base and ultimately meeting its own source revenue targets.

Findings

Legal framework governing own source revenue collection.

Own Source Revenue (OSR) is anchored in the 2010 Constitution, the 2012 Public Finance Management Act, the County Government Act of 2012 and the 2011 Urban Areas and Cities Act 2011. Together, these allow counties to impose property tax, entertainment taxes and any other tax authorized by an Act of Parliament, as well as charges for the services they provide.

The Power to impose taxes and charges as enshrined in Article 209 sub article 3 states that:

A county may impose—

- (a) Property rates;
- (b) Entertainment taxes; and
- (c) Any other tax that it is authorized to impose by an Act of Parliament
- (d) The taxation and other revenue-raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries or the national mobility of goods, services, capital or labour.

The PFM Act Sec 161 also states that:

In imposing a tax or other revenue-raising measure, a county government shall ensure that the tax or measure conforms to Article 209(5) of the Constitution and any other legislation, and before imposing any tax or revenue-raising measures under this Article, shall seek views of the Cabinet Secretary and the Commission on Revenue allocation.

Section 120 of the County Government Act 2012 is overly descriptive of the county levies and tariffs and states:

- 1) A county government or any agency delivering services in the county shall adopt and implement a tariffs and pricing policy for the provision of public services.
- (2) A county government or agency delivering services through service delivery agreements, shall comply with the provisions of this section.
- (3) A tariff policy adopted under subsection (1) shall reflect the following guidelines—
 - users of county services should be treated equitably in the application of tariffs, fees, levies or charges;
 - the amount individual users pay for services should generally be in proportion to their use of that service;
 - poor households shall have access to at least basic services through — (i) tariffs that cover only operating and maintenance costs; (ii) special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service; or (iii) any other direct or indirect method of subsidies of tariffs for poor households;
 - tariffs shall reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges;
 - tariffs shall be set at levels that facilitate the financial sustainability of the service, taking into account subsidy from sources other than the service concerned;
 - provision may be made in appropriate circumstances for a surcharge on the tariff for a service;

- provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users;
- promotion of the economic, efficient, effective and sustainable use of resources, the recycling of waste and other appropriate environmental objectives; and
- full disclosure of the subsidies on tariffs for poor households and other categories of users.

The county Government of Tana River has also passed various Acts in relation to imposition & collection of taxes and they are as follows:

- Liquor licensing Act of 2016 - <https://www.tanariverassembly.go.ke/acts/#> - An Act of the county assembly of tana river that controls the selling, disposing of, or dealing with any alcoholic drink except under and in accordance with a license issued under the county Government
- Transport Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#> - An Act of the county assembly of tana river that establishes the department of transport and provides for matters related to traffic, parking, county roads, street lighting, public road transport and for connected purposes
- Sand harvesting Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#> - An act of the county assembly of tana river to regulate sand harvesting and other related activities in the county
- Trade licensing Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#> - An act of the county assembly of tana river that provides for the general administrative and legal framework for issuance and licensing of trade in the county
- Revenue administration Act of 2016 - <https://www.tanariverassembly.go.ke/acts/#> - An Act of the county assembly of tana river that provides for the general administration of taxation laws and other revenue raising laws
- Annual finance Acts – <https://www.tanariverassembly.go.ke/acts/#> - An Act of the County Assembly of Tana River to provide for the imposition or variation of various permit fees, cess, licenses, fees or charges and for connected purposes
- Grazing control Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#> - An act of the county assembly of tana river that provides for the proper management and orderly use of grazing resources and control the influx, movement and conflict brought about by pastoralists from other counties and for connected purposes

Own source revenue collection trends

Even as we celebrate ten years of devolution, Tana River County hasn't been able to expand its revenue base because the percentage share of its own source revenue to total budget is just 1%, which means that the county is totally reliant on transfers from the exchequer.

Conversely the transfers from the exchequer are unpredictable and erratic and that forms the essence of increasing own source revenue collection by tapping into new revenue streams and offering services that would motivate residents to pay taxes,

In this section we shall look at:

1. Own source revenue collection in the last ten years
2. Own source revenue as a percentage of total budget
3. Difference between OCOB figures and CBROP figures
4. Annual trends in Own source revenue collection
5. Quarterly trends of own source revenue collection
6. Monthly trends and
7. Top five revenue streams
8. Tana river county revenue potential and
9. County laws related to revenue raising measures

(A) Own source revenue collection for the last ten years

As shown in table 1.1, Tana River County collected Kshs. 177,036,880 in the first five years of devolution and Kshs 342,537,503 in the second cycle of devolution that spanned from FY 2018/19 to 2022/23.

Although there is significant growth in the second cycle of fiscal decentralization" the amount collected is way too low" and the county needs a comprehensive revenue mobilization to enhance its revenue base and reduce over reliance on transfers from the exchequer. The county has also been struggling to meet its set targets but managed to achieve its targets in the financial years 2017/18, 2018/19 and 2021/21 and this was achieved after the county downscaled its target by more than half.

It's difficult to ascertain the formula the county uses in setting its own source revenue targets in each financial year.

“It is difficult to ascertain the formula the county uses in setting its own source revenue targets in each financial year.”

Table 1.1 Targeted Versus Actual own source revenue trends from 2013/14-2022/23 in million shillings

COUNTY	YEAR	TARGET	ACTUAL
TANA RIVER	2013-14	87,290,000.00	31,556,087.00
TANA RIVER	2014-15	120,000,000.00	33,033,490.00
TANA RIVER	2015-16	120,000,000.00	28,405,081.00
TANA RIVER	2016-17	60,000,000.00	27,417,024.00
TANA RIVER	2017-18	30,000,000.00	56,625,198.00
TANA RIVER	2018-19	60,000,000.00	63,556,691.00
TANA RIVER	2019-20	66,000,000.00	64,474,194.00
TANA RIVER	2020-21	72,600,000.00	83,075,805.00
TANA RIVER	2021-22	87,846,000.00	72,260,813.00
TANA RIVER	2022-23	87,840,000.00	59,170,000.00
TOTAL			519,574,383.00

source : CRA reports

(B) Own source revenue as a percentage of total budget

As shown in table 1.2 below, own source revenue accounts for only one percent of the total budget, which is the period from FY 2018/19 to 2022/23. This therefore means that Tana River County is heavily dependent on the equitable share transfers that are characterized by late disbursements, leading to total shut down, because they shall not be able to offer services to their citizens.

The county needs to reverse the trend and expand its revenue streams and increase the percentage of own source revenue to the total budget.

Table 1.2 : OSR as a percentage of total budget

Financial year	Approved budget	OSR actual collection	OSR as a % of total budget
2018/19	7,310,210,902	63,556,691	1%
2019/20	8,224,541,330	64,474,194	1%
2020/21	8,145,250,253	83,075,805	1%
2021/22	8,117,948,522	72,260,813	1%
2022/23	7,941,203,918	59,170,000	1%

Source: Tana River county Treasury

(C) Difference in figures between OCOB and county CBROPs

Table 1.3 below shows discrepancies between figures reported by the annual controller of budget reports and what is indicated in the county budget review and outlook papers for the last five financial years”

This therefore begs the question as to which figures are authentic and can be construed to be the correct one because the difference in some financial years is huge and mind boggling.

For instance in the financial year 2019/20, there is a significant difference of Kshs. 2,108, 239 and in the financial year 2022/23 the margin is even bigger and amounts to Kshs. 6, 095,529.

The county treasury says that the difference is because the figures submitted to the controller of budget are sometimes revised after they do their reconciliation of various revenue streams and hence the difference in figures at the end of the year between what is indicated in the county CBROP and the figures reported by the controller of budget at the end of the year but that answer wasn't plausible to me and maybe we need to find out from the office of the controller of budget .

Table 1.3: comparison of OSR figures presented by CBROP compared with CBIRR ,2018/19-2022/23.

FINANCIAL YEAR	CBROP FIGURES (A)		CBIRR FIGURES (B)		DIFFERENCE (B-A)
	TARGET	ACTUAL	TARGET	ACTUAL	
2018/19	60,000,000.00	63,454,693	60,000,000	63,556,691	101,998
2019/20	66,000,000.00	66,582,433	66,000,000	64,474,194	2,108,239
2020/21	72,600,000.00	84,522,595	72,600,000	83,075,805	1,446,790
2021/22	87,846,000.00	73,600,493	87,846,000	72,260,813	1,339,680
2022/23	87,840,000.00	65,265,529	87,840,000	59,170,000	6,095,529

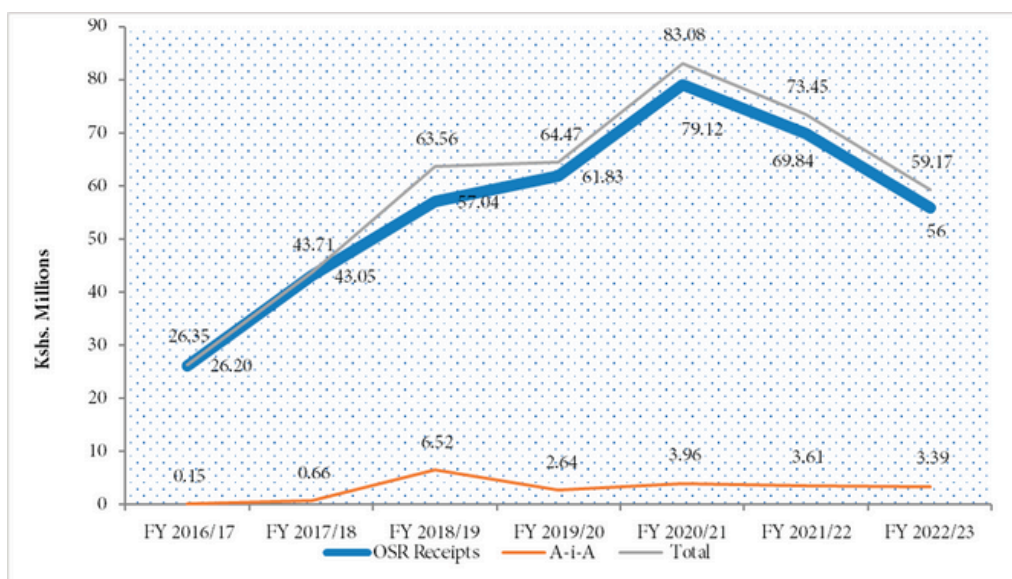
Source: COB and Tana River county treasury

(D) Annual trends in own source revenue collection

As indicated in table 1.4 below the annual own source revenue collection shows an erratic pattern that goes up in some financial years and subsequently drops in other financial years .

That there is no consistency in own source revenue collection and seems the county has not internalized the trend and reasons why revenue grows and in certain financial years and then drops in subsequent years.

Table 1.4: Trend in Own-Source Revenue Collection from FY 2016/17 to FY 2022/23



Source: OCOB reports

(E) Quarterly own-source revenue trends

Table 1.5 below shows that own source revenue collection is low in the first and second quarter and high in the third and fourth quarter across all the five financial years .

The Tana River county treasury attributed this to the payment of a single permit in March of every year and enforcement is done in April and May, hence the reason why the collection is normally high in the third and fourth quarters of every financial year.

Table 1.5: Quarterly OSR trends in million shillings

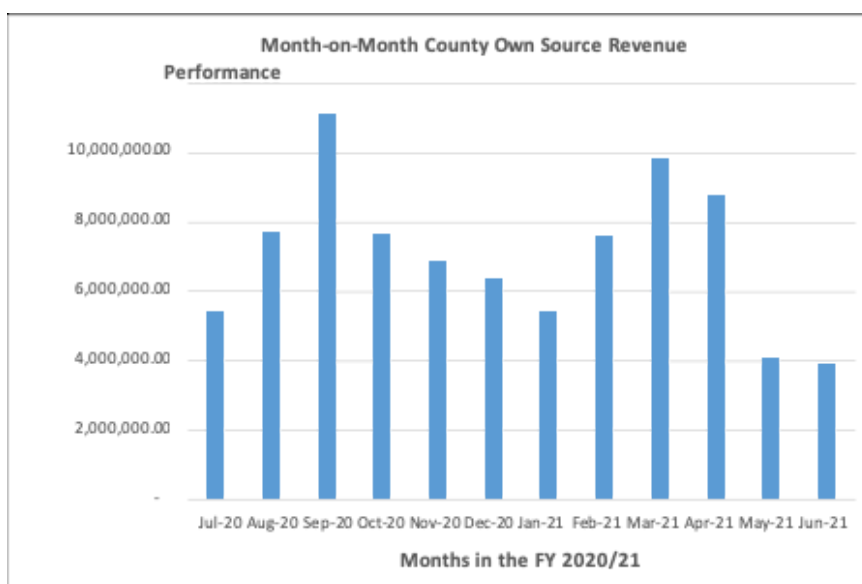
Financial Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Total
FY 2018/19	9,632,013	11,138,513	14,928,545	27,755,622	63,454,693
FY 2019/20	7,378,392	6,371,459	29,559,883	23,272,669	66,582,433
FY 2020/21	24,186,948	20,870,074	22,763,569	16,702,004	84,522,595
FY 2021/22	12,783,115	17,713,035	24,554,988	18,549,356	73,600,493
FY 2022/23	7,601,348	11,923,731	21,416,467	24,323,983	65,265,529
Total Collection	61,581,816	68,016,812	113,223,452	110,603,634	353,425,743

Source: county CBROPs

(F) Monthly collection trends

As indicated in table 1.6 below, in the FY 2020/2021, revenue collection was highest in September 2020 followed by March, 2021 and lowest in May and June, 2021. County budget review and outlook paper 2021 ascertains that such is dependent on when revenue is received across certain revenue streams such as single business permit (recorded highest in March, 2021), cess for various products (highs of over Kshs. 6 million in August and September, 2021), and A-in-A from Health facilities transferred to Exchequer (about Kshs. 2 million in September, 2021).

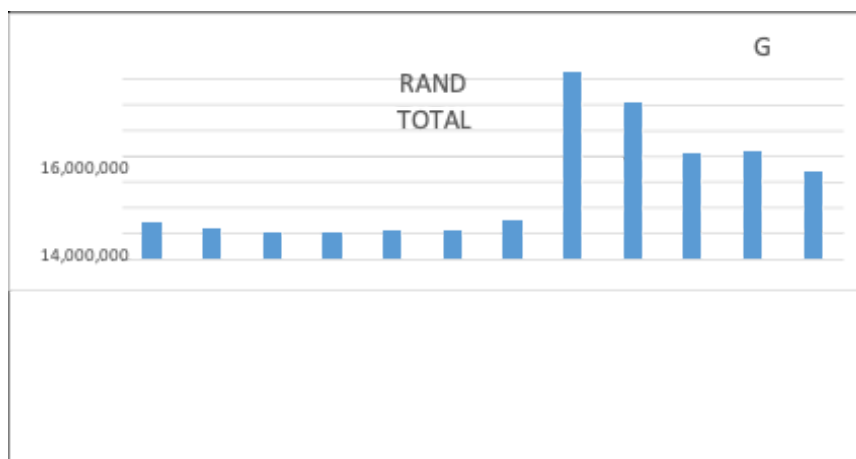
Table 1.6 : Month-on-Month OSR Performance



Source: county treasury

However table 1.7, in the FY 2019/2020, the highest monthly revenue collection occurred in second half in the month of February to June and this was attributed to high sand harvest, high livestock products outside the county and issuing of single business permits that prompted high revenue collection, and this was different from all the other financial years under review

Table 1.7 : 2019/2020 revenue analysis

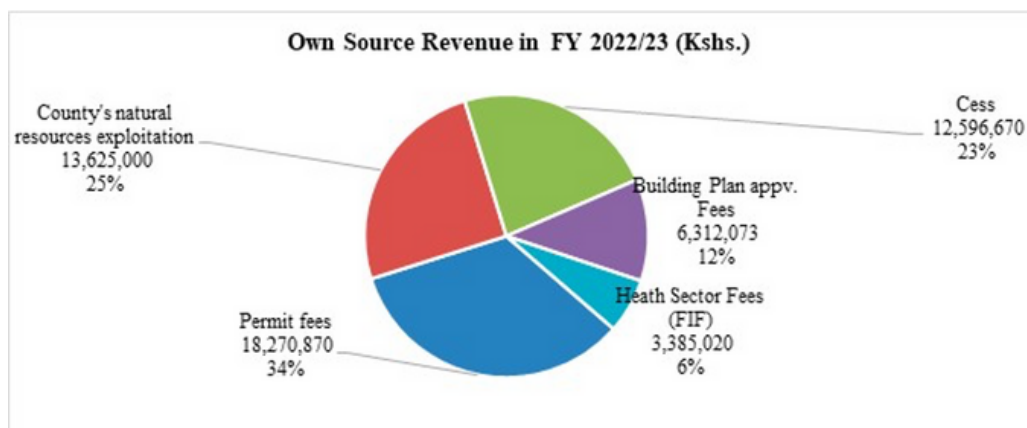


Source: county treasury

(G) Top five revenue streams

In FY 2022/23, the County generated a total of Kshs. 59.17 million from its sources of revenue. The revenue streams which contributed the highest OSR receipts are shown in table 1.8 below.

Table 1.8 :



Source: COB reports

ANALYSIS OF REVENUE STREAMS – VARIOUS

REVENUE PERFORMANCE	2018/2019	2019/2020		FY 2020/21		FY 2021/22		FY 2022/23	
	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
FUNDING	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
Receipts from sale of incidental goods	238,500	1,320,000	8,000	1,452,000	-	1,539,120	0	1,693,032	-
Sale of tender documents	238,500	1,320,000	8,000	1,452,000	-	1,539,120	0	1,693,032	-
Receipts not classified elsewhere	6,524,456	11,000,000	2,638,309	12,100,000	3,956,827	12,826,000	3,609,784	14,108,600	3,385,020
A.I.A (Health facilities) transferred to exchequer	6,524,456	11,000,000	2,638,309	12,100,000	3,956,827	12,826,000	3,609,784	14,108,600	3,385,020
Land rates	1,220,404	3,520,000	6,189,909	3,872,000	4,699,828	4,104,320	3,776,748	4,514,752	5,573,330
Business permits	15,535,281	7,150,000	8,479,200	7,865,000	11,307,854	8,336,900	16,934,242	9,170,590	18,270,870
Cess	10,326,738	19,393,000	20,294,126	21,332,300	44,264,654	25,516,238	23,211,033	28,067,862	12,596,670
Plot rents	869,800	1,650,000	1,131,762	1,815,000	962,260	1,923,900	1,013,225	2,116,290	1,585,000
County natural resource exploitation	22,267,575	9,999,000	15,021,855	10,998,900	12,557,358	11,658,834	15,820,800	12,824,717	13,625,000
Vehicle parking fees	3,134,353	770,000	1,480,320	847,000	4,438,157	897,820	3,057,358	987,602	1,490,000
Market center fees	7,830	1,650,000	353,700	1,815,000	1,284,026	1,923,900	1,638,365	2,116,290	2,427,566
Slaughter house administration	83,000	1,870,000	-	2,057,000	124,210	2,180,420	2,121,840	2,398,462	-

Source: Tana River county treasury

Issues

1. The county underestimated the targets in various streams and collected more than the targeted amounts like the county natural resource exploitation, vehicle parking fees, land rates and market fees in all the financial years under review
2. Inconsistency in revenue collection of some revenue streams pointing to expenditure at source .
3. Overestimation of revenue streams like the case of slaughter house administration showing that the county had high projections but collected none in FY 2019/20 and FY 2022/23.

(H) Tana river county revenue potential

Tana river county has the potential to collect Kshs 522M annual own source revenue according to the last report by the commission on revenue allocation but this can only be realized when the county undertakes drastic measures that include policy enactment, centric service delivery to citizens, timely engagement of citizens in all matters related to imposition of tax and increasing the counties revenue base by tapping into new revenue streams.

See table 1.9 for further information on the revenue potential of Tana River County.

Table 1.9: Actual Revenue & potential revenue estimates , Kshs. millions

Table D40: Actual revenues & potential revenue estimates, Kshs. million - Tana River (rural)

	Actual collections of revenues	Deterministic Frontier Analysis Revenue Potential	Top-Down Revenue Potential
Property Rates	3.2	25.1	17.7
Building Plan Approvals fees	-	1.0	3.8
Trading Licensing	11.6	11.6	7.6
Liquor Licensing fees	-	3.2	4.6
Advertising and Sign Board fees	-	3.7	0.1
Parking fees	1.9	43.5	45.7
Agricultural transportation fees	19.0	29.0	52.1
Hospital and Public Health Services fees	0.1	84.6	114.6
Market Trade Centre fees	0.4	62.1	159.3
Natural Resource Transportation fees	17.4	17.4	1.3
Environment and Conservancy administration fees	1.7	22.1	115.5
Game Reserve fees	-	-	-
Administrative fees and charges	-	16.1	-
Fines, Penalties and Forfeitures	-	2.4	-
Technical Services fees	0.3	13.8	-
Total	55.5	335.5	522.3

Source: CRA

(I) County laws related to revenue administration

Tana River County has passed various laws that guide revenue collection and imposition of various taxes that are supposed to inform the annual finance Acts prepared by the executive and approved by the county assembly.

However there is no correlation and coherence between the county finance Acts and the mother laws that are supposed to guide the annual finance Acts.

The county is using the Finance Act of 2020 although that is not publicly available on both the county executive and assembly website and until another Finance act is passed, taxes and levies charged shall be pegged to the last approved finance Act by the county assembly

The various Acts enacted by the county are as follows:

Liquor licensing Act of 2016 - [Link](#)

Transport Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#>

Sand harvesting Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#>

Trade licensing Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#>

Revenue administration Act of 2016 - <https://www.tanariverassembly.go.ke/acts/#>

Annual finance Acts – <https://www.tanariverassembly.go.ke/acts/#>

Grazing control Act of 2017 - <https://www.tanariverassembly.go.ke/acts/#>

Own source revenue collection challenges

- Lack of automation leading to leakages and revenue spent at source .
- Unmotivated workers who are on short term contracts and feel they might be sacked at any given time .
- Erratic weather patterns that affect livestock and agriculture cess .
- Lack a clear policy that guide revenue administration .
- Staff not trained on public relation and human rights based approach to enforcement of county laws .
- Poor civic engagement on revenue bills leading to resistance in paying taxes .
- Residents don't see the benefit of paying taxes because they don't enjoy commensurate services .



Key Recommendations

1. Update and strengthen the policy framework for county revenue administration and collection

It is clear as was noted in the findings that tana river county should first and as a foundation put measures in place to establish a comprehensive policy framework within which their revenue system should operate. They should leverage on the already developed county revenue models for adoption and customization.

In addition, they should implore the County Assembly to expedite enactment of county revenue Bills before them including the Tana River County Valuation and Rating Bill, 2022. This is important as it will go a long way to ensure Tana River county laws do not contravene or prejudice national economic policies and economic activities

2. Enhance compliance and enforcement mechanism

Tana River County should adopt a mix of approaches to enhance revenue compliance levels as highlighted below:

In order to deter resistance by taxpayers, tana river county should first focus on improving service delivery before any consideration of increasing or revising tax rates, fees and charges as this will incentivize taxpayers to comply. This will also build trust and credibility from the perspective of taxpayers. Tied to the point above, Tana River County should be transparent on revenue collections, overall revenue performance and how the public is going to benefit.

Administrative reforms and training in line with improved customer relations by tax collectors and establishment of feedback mechanisms should be institutionalized. Public education and awareness on revenue structure and design, amount of fees required, procedure, and where to pay is important information that the county should share with taxpayers for improved compliance purposes.

3. Initiate and strengthen public participation in revenue matters

Tana River County should proactively engage more with taxpayers in all county revenue matters, including legislations through better communication and publicity of all important documents in advance of meetings. For example, the County should simplify tax legislations and requirements and enhance overall revenue transparency as this is important in creating awareness and credibility amongst taxpayers. The county should equally explore partnerships for better engagement with taxpayers given that it does not have the capacity to do some things.

4. Enhance automation in revenue collection

Tana River County should focus on ensuring that they have a comprehensive revenue automation that factors every revenue stream.

This is key to facilitate monitoring and computation of revenue collection on a daily basis.

This will facilitate continuous gathering and maintenance of accurate database of revenue sources and customers and hence ability to establish revenue potential but at the same time this information can be used for purposes of timely issuance of bills and demand notices once defaulters are identified.

5. Revenue collection practices

Tana River County should factor collection and compliance costs in various revenue instruments in their revenue collection practices.

This will in turn guide them on how they collect and whether to engage in an agency arrangement/approach for maximum benefits.

6. Strengthen revenue administrative capacity

Tana River county staff are not well trained to undertake revenue administration and collection and as a result the County should initiate regular training forums for staff in revenue administration as well as deploy qualified staff to cover all revenue streams.

References

1. Comprehensive own source revenue potential and tax gap study
<https://cra.go.ke/downloads/#>
2. <https://cob.go.ke/reports/consolidated-county-budget-implementation-review-reports/#> - OCOB 2022/23
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4. CBROP 2022 - <https://tanariver.go.ke/budget-planning/#>
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11. CFSP 2021/22 - <https://tanariver.go.ke/budget-planning/#>
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13. CFSP 2019/20 - <https://tanariver.go.ke/budget-planning/#>

For more information:

 **Coast Regional Budget Hub-CRBH**

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 **Coast Regional Budget Hub**

 **Coast Regional Budget Hub**

The Coast Regional Budget Hub is a platform for Public Finance Management (PFM) practitioners that brings together regional voices for collective efforts and synergy to enhance public budgets and services across the Coast Region of Kenya. The Hub is among the four hubs: The Nairobi Eastern and Central (NEC) Hub, The Rift Valley Hub and the Lake Region Hub, established by Bajeti Hub, formerly International Budget Partnership Kenya.

The Coast Regional Hub builds communities' collective capacity to engage effectively and mobilises participation in the county, regional, and national budget-making processes. The CRBH achieves this through continuous capacity building of budget champions and communities in budget processes, research, and budget analysis for evidence-based advocacy engagement and stakeholder network-building. The Hub has over 15 budget facilitators and over 300 budget champions across the Coast.

