

Kenya's County Budget Transparency Survey 2022

Embu County Summary



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 county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.¹

Embu county improved in the 2022 transparency index.



Embu county published 4 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
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	●	●	●

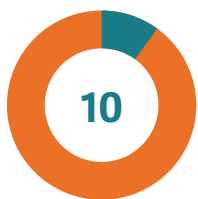
KEY ● Available to the public ● Not published

How comprehensive is the content of budget documents that Embu makes publicly available?

Key Budget Document	CBTS 2020	Not Published CBTS 2021	CBTS 2022
Annual Development Plan	47	42	30
County Budget Review & Outlook Paper	Not Published	Not Published	Not Published
County Fiscal Strategy Paper	57	53	71
Approved Programme-Based Budget	Not Published	Not Published	38
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	60	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	42

● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)

Embu scored below the average National budget transparency index for 2022



Embu county scored 10 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

33/100

Embu CBTS Score

33rd

Embu CBTS Rank

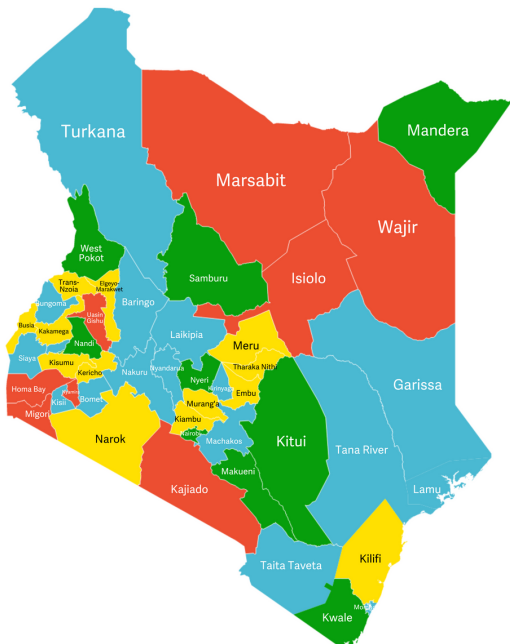
¹ For the public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.

Key observations in Embu county budget documents

Embu county has constantly published Annual Development Plan (ADP) and County Fiscal Strategy Paper (CFSP) in the last three rounds of surveys. It is also one of the counties that have published an implementation, although not across all the quarters as required. The Annual Development Plan and approved Programme Based Budget (PBB) have no details on revenue targets for the coming year broken down by source and the individual breakdown for own source revenue. Additionally, no details on capital projects are provided in all the three key budget documents evaluated: ADP, approved PBB and CFSP. The implementation report published by the county is more of a financial statement lacking non-financial information and did not provide information at the programme and sub-programme level.

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. Embu county provided some information on public participation in the County Fiscal Strategy Paper on priorities submitted by the public but missed the information on Annual Development Plan, and approved Programme Based Budget.

CBTS 2022: State of Budget Transparency in Kenya's Counties



IBP Kenya's Performance Scale

● 81-100: A ● 61-80: B ● 41-60: C ● 21-40: D ● 0-20: E

MOST IMPROVED COUNTIES

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

Opportunities to improve Embu's budget transparency:

- 1 Embu county improved in making key budget documents publicly available. However, it still misses six key budget documents online. The county should produce, publish, and publicize all the key budget documents on time, including Citizens Budget and County Budget Review and Outlook, which have never been published in the last three survey rounds.
- 2 Embu County should provide all required details comprehensively on revenue and expenditure with their disaggregation. Additionally, in the implementation reports, non-financial information should be provided.
- 3 Embu County should provide the section with feedback on public participation with justifications. It has only provided details on priorities in CFSP. 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.

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