

# Kenya's County Budget Transparency Survey 2022

## Garissa 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.<sup>1</sup>

Garissa county improved in the 2022 transparency index.



Garissa county published 5 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not published	Available to the public	Available to the public
Approved Programme-Based Budget	Not published	Not published	Available to the public
County Fiscal Strategy Paper	Available to the public	Available to the public	Available to the public
County Budget Review & Outlook Paper	Not published	Available to the public	Available to the public
Citizens Budget	Available to the public	Not published	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q2	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q3	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Not published	Not published	Available to the public

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	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	42	55
County Budget Review & Outlook Paper	Not Published	74	46
County Fiscal Strategy Paper	19	83	56
Approved Programme-Based Budget	Not Published	Not Published	63
Citizens Budget	43	Not Published	Not Published
Finance Act	Not Published	Not Published	60
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

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

Garissa scored above the average National budget transparency index for 2022



Garissa county scored 0 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

44/100

Garissa CBTS Score

24th

Garissa CBTS Rank

<sup>1</sup> 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.

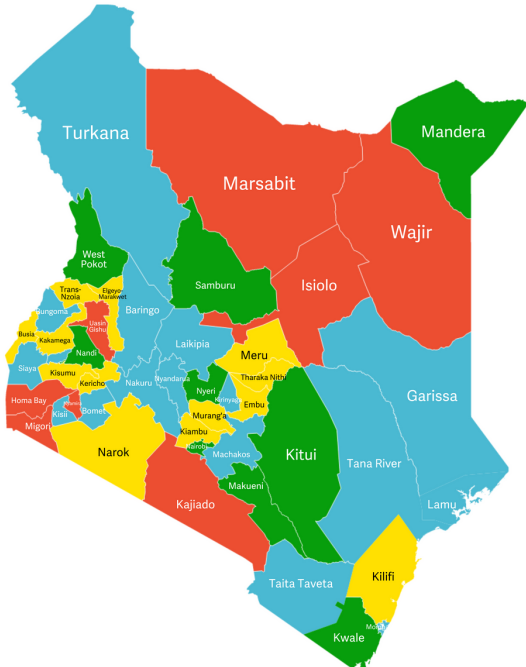
## Key observations in Garissa county budget documents

Garissa county is one of the counties that have consistently improved in making more budget documents publicly available. However, in the last three survey rounds, the county did not publish a single implementation report at the time of evaluation.

Garissa county does not provide most of the details on revenue; for example, the Annual Development Plan has no details for the coming year breakdown by source. Also, the county has little information compared to other counties on the County Budget Review and Outlook Papers, which lacks provisional ceilings and performance below the departmental 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. Garissa county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

## 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 Garissa county budget transparency:

- 1 Garissa county has not published implementation reports in the last three rounds of the survey. The county should produce, publish, and publicize the key budget documents on time, specifically implementation reports in each quarter of the financial year.
- 2 Garissa County should provide all required details, particularly the missing information on revenue and their disaggregation in the Annual Development Plan. The county should also provide disaggregated information on expenditure.
- 3 Garissa County should provide the section with feedback on public participation with justifications. 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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