Garissa county improved in the 2022 transparency index.

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

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

Garissa scored above the average National budget transparency index for 2022

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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.
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.

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.

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.

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

IBP Kenya’s Performance Scale

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

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