

Kenya's County Budget Transparency Survey 2022

Homa Bay 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

Garissa county dropped in the 2022 transparency in the



Homa Bay county published 2 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	Not published
County Fiscal Strategy Paper	Available to the public	Available to the public	Available to the public
County Budget Review & Outlook Paper	Not published	Not published	Not published
Citizens Budget	Not published	Available to the public	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	Not published

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	55	55
County Budget Review & Outlook Paper	Not Published	Not Published	Not Published
County Fiscal Strategy Paper	67	85	54
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	Not Published	57	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	Not Published

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

Homa Bay scored below the average National budget transparency index for 2022



Homa Bay 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

18 /100

Homa Bay CBTS Score

40th

Homa Bay 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.

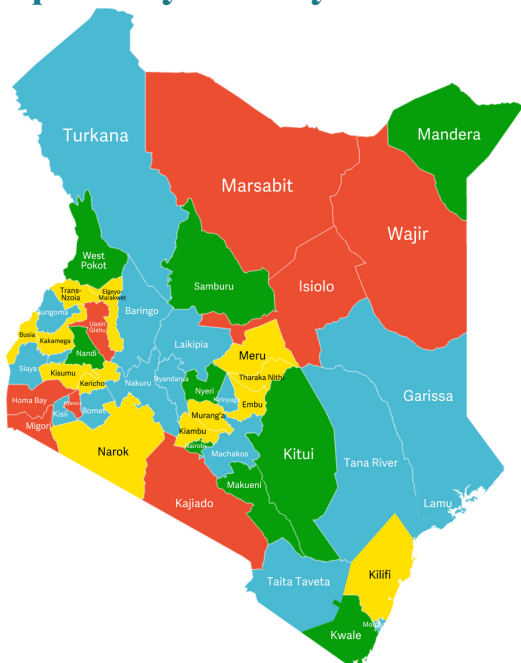
Key observations in Homa Bay county budget documents

Homa Bay county stopped making Citizens Budget publicly available in CBTS 2022. In addition, in the last three rounds of the survey, it did not publish a single implementation report, County Budget Review and Outlook Paper and Finance Act, at the time of carrying out the surveys.

The CFSP is supposed to present half-year expenditure performance, but the county doesn't present this information. There is limited disaggregation. For example, Annual Development Plan (ADP) does not have coming-year projections for its own source revenue. Also, there is no breakdown of recurrent and development budget by department and the county lack details on capital projects in the ADP.

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. Homa Bay county provided some information on public participation in County Fiscal Strategy Paper on priorities submitted by the public but missed the information on Annual Development Plan, and approved Programme Based Budget, which were also 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 Homa Bay's budget transparency:

- 1 Homa Bay county has not published implementation reports, approved Programme Based Budget, Finance Act and County Budget Review and Outlook Papers in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.
- 2 Homa Bay county should provide all required details, especially missing information on revenue and expenditure, with their disaggregation in Annual Development Plan.
- 3 Homabay county should provide the section with feedback on public participation with justifications in all the key budget documents that should be subjected to public participation. 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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