

Kenya's County Budget Transparency Survey 2022

Meru 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

Meru County improved in the 2022 transparency index.



Meru County published 3 out of 10 key budget documents in CBTS 2022.

Document	2020	2021	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 Meru County makes publicly available?

Key Budget Document FY 2021/22	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	57	45	48
County Budget Review & Outlook Paper	Not Published	Not Published	79
County Fiscal Strategy Paper	Not Published	29	42
Approved Programme-Based Budget	Not Published	Not Published	Not Published
Citizens Budget	Not Published	Not Published	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)

Meru scored below the average National budget transparency index for 2022



Meru 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

28 /100

Meru CBTS Score

34th

Meru CBTS Rank

¹ For 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 Meru County budget documents

Meru county improved in making key budget documents publicly available. In the last three rounds of the survey, the county has only made the Annual Development Plan consistently available.

The county provides no details on revenue targets by sources in the Annual Development Plan. The county has no information on the breakdown of expenditure targets to recurrent and development. Additionally, the County Fiscal Strategy Paper has no half-year expenditure performance on revenue and expenditure.

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. Meru county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which was 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 Meru County budget transparency:

1 Meru county has not published the approved Programme Based Budget, Citizens Budget, Finance Act and implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.

2 Meru county should provide all the required details, especially missing information on revenue and expenditure, with their disaggregation in its key budget documents.

3 Meru 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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