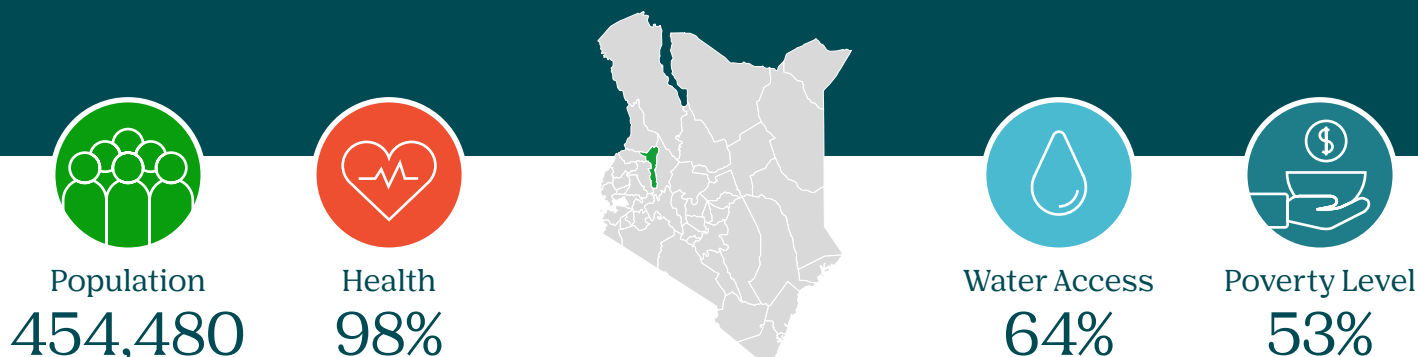


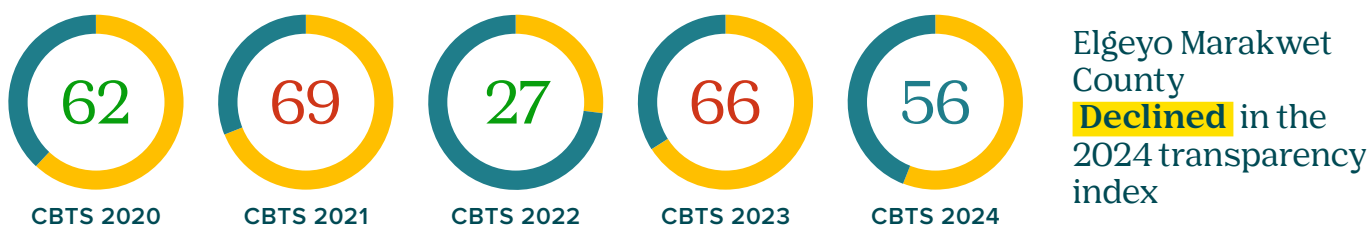
## Kenya's County Budget Transparency Survey 2024

# Elgeyo Marakwet County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection, and utilization of public resources. 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 websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Elgeyo Marakwet County published 9 out of 10 key budget documents and scored 56 out of 100 points. This is a decline from 66 out of 100 points in CBTS 2023.



Elgeyo Marakwet County published 9 out of 10 key budget documents in CBTS 2024.

How comprehensive is the content of budget documents that Elgeyo Marakwet County makes publicly available?

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
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	●	●	●	●	●

● Publicly available    ● Not published

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	76	—	—	68	—
Annual Development Plan	58	47	45	57	44
County Budget Review & Outlook Paper	71	88	×	76	73
County Fiscal Strategy Paper	60	67	54	47	47
Approved Programme-Based Budget	46	50	48	50	48
Citizens Budget	52	50	×	31	×
Finance Act	×	100	×	73	80
County Quarterly Budget Implementation Report	8	13	×	15	9

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) × Not published



## Key observations in Elgeyo Marakwet County budget documents

Elgeyo Marakwet county published all key budget documents in CBTS 2024, with the exception of the Citizen Budget which it previously produced and published in CBTS 2023.

Comprehensively, the county provided less than half of the required information in the Annual Development Plan, County Fiscal Strategy Paper, County Quarterly Budget Implementation Report and approved Programme Based Budget. There is limited information on priorities and capital projects across budget documents, and no narrative justifications in any of the budget documents evaluated in this survey. The county also provided limited disaggregated revenue and expenditure information in its ADP and CQBIR.

The information on public participation shows the county provided 0 out of 100 points. 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. Elgeyo Marakwet 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 Elgeyo Marakwet County's budget transparency:

**1** Elgeyo Marakwet county needs to be consistent in making budget documents publicly available. The county should produce, publish, and publicize all key budget documents on time, as it had done in previous rounds of surveys.

**2** Elgeyo Marakwet county should comprehensively provide all the required details, especially missing information on priorities, capital projects, and narrative justifications across all the relevant budget documents. The county should also provide disagreed revenue and expenditure information especially in its ADP and CQBIR.

**3** Elgeyo Marakwet 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.

## Transparency Performance by Thematic



Scan the QR code for the full report:

