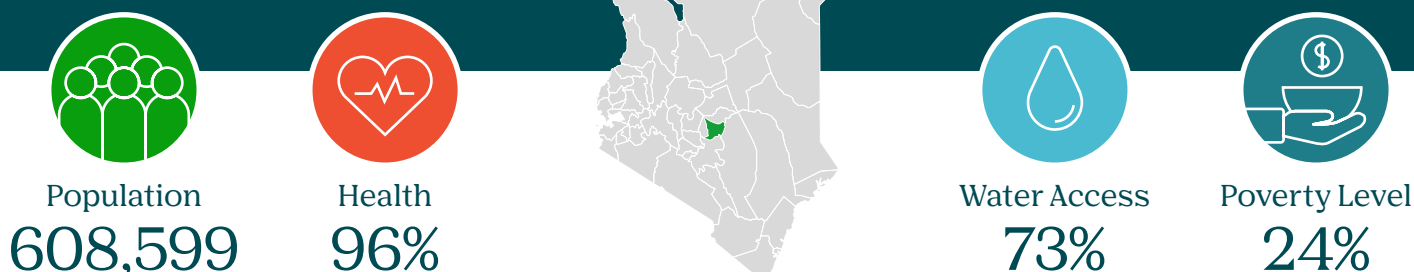


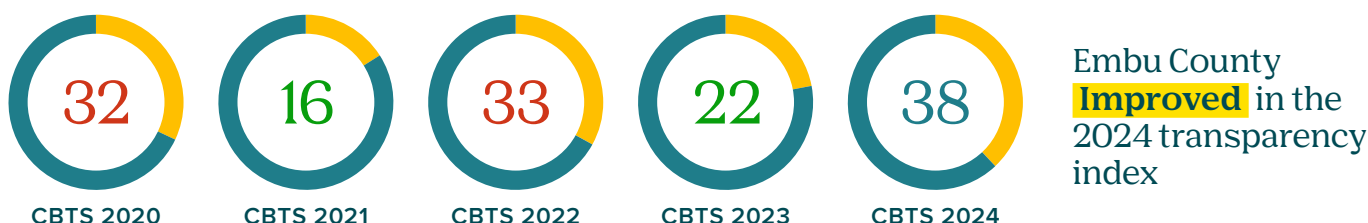
## Kenya's County Budget Transparency Survey 2024

# Embu 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, Embu County published 4 out of 10 key budget documents and scored 38 out of 100 points. This is an improvement from 22 out of 100 points in CBTS 2023.



Embu County published 4 out of 10 key budget documents in CBTS 2024.

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

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	81	—	—	80	—
Annual Development Plan	47	42	30	×	49
County Budget Review & Outlook Paper	×	×	×	×	81
County Fiscal Strategy Paper	57	53	71	×	53
Approved Programme-Based Budget	×	×	38	×	44
Citizens Budget	×	×	×	×	×
Finance Act	60	×	×	×	×
County Quarterly Budget Implementation Report	×	×	42	33	×

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



## Key observations in Embu County budget documents

Embu county has shown significant volatility in the number and type of key budget document it has made available in the last five rounds of surveys. In the CBTS 224, the county failed to publish its Finance Act, County Quarterly Budget Implementation Report and Citizen Budget. Across all surveys, the county has never made its Citizen Budget publicly available.

All of the budget documents published by the county contained less than half of the required information, with the exception of the County Budget Review and Outlook Paper. The Annual Development Plan and approved Programme Based Budget (PBB) have no details on priorities and revenue targets down by source and the individual breakdown for own source revenue. Additionally, no details on capital projects are provided in the approved PBB.

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. Embu 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 Embu County's budget transparency:

**1** Embu county stagnated in making key budget documents publicly available. It still misses six key budget documents online. The county should produce, publish, and publicize all the key budget documents on time, including Citizens Budget which has never been published in the last three survey rounds.

**2** Embu County should provide all required details comprehensively on priorities and revenue and with their disaggregation. Additionally, in the approved PPB information on capital projects should be provided.

**3** Embu County should provide the section with feedback on public participation with justifications. It has only provided details on priorities in CFSP. 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:

