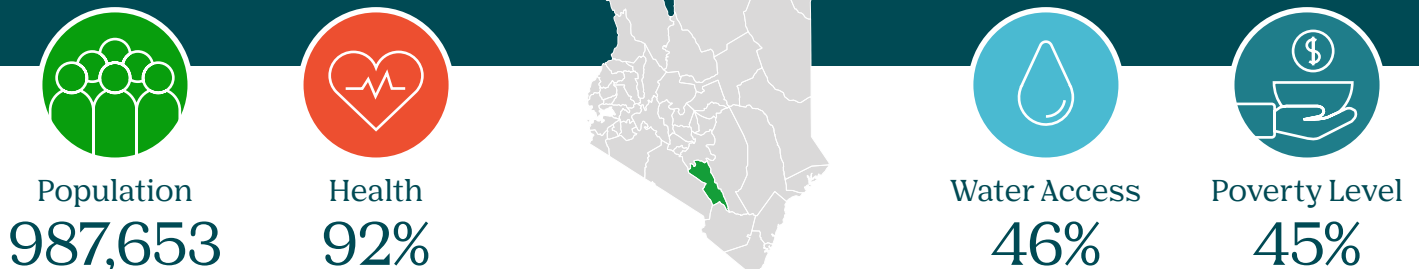


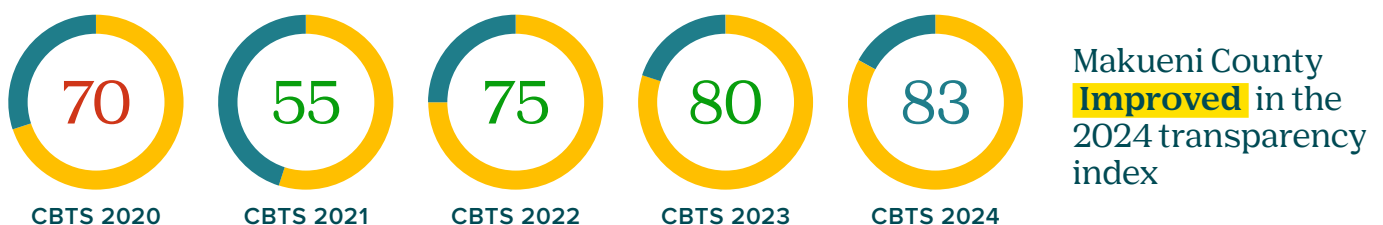
## Kenya's County Budget Transparency Survey 2024

# Makueni 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, Makueni County published 10 out of 10 key budget documents and scored 83 out of 100 points. This is a slight improvement from 80 out of 100 points in CBTS 2023.



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

How comprehensive is the content of budget documents that Makueni 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	37	—	—	91	—
Annual Development Plan	43	50	61	63	61
County Budget Review & Outlook Paper	82	83	72	76	79
County Fiscal Strategy Paper	82	92	81	88	72
Approved Programme-Based Budget	51	46	48	49	69
Citizens Budget	55	29	21	55	90
Finance Act	60	80	60	80	60
County Quarterly Budget Implementation Report	79	×	88	74	93

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



## Key observations in Makueni County budget documents

Makueni published all ten key budget for the third survey in a row, proving it as a consistent performer in making budget documents available to the public as required by law.

Makueni County published the most comprehensive Quarterly Budget Implementation Report in CBTS 2024, with only 93 out of 100 points. The county also published the second most comprehensive Citizen Budget in CBTS 2024. The Annual Development Plan provided no details on local revenue targets and a breakdown of recurrent and development by departments. Additionally, details on historical revenue were missing from the approved Programme Based Budget. The County Fiscal Strategy Paper also did not contain full information on outstanding pending bills owed by the county.

The information on public participation shows the county provided 10 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. Makueni 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 Makueni County's budget transparency:

**1** Makueni county should remain consistent in its publishing of all budget documents required by law in future financial years

**2** Makueni County should provide all the details required especially missing information on revenue and expenditure information with their disaggregation up to programme and sub-programme levels. As well as information on pending bills in its key budget documents.

**3** Makueni County should provide the section with feedback on public participation with justifications across its key budget documents 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.

## Transparency Performance by Thematic



Scan the QR code for the full report:

