

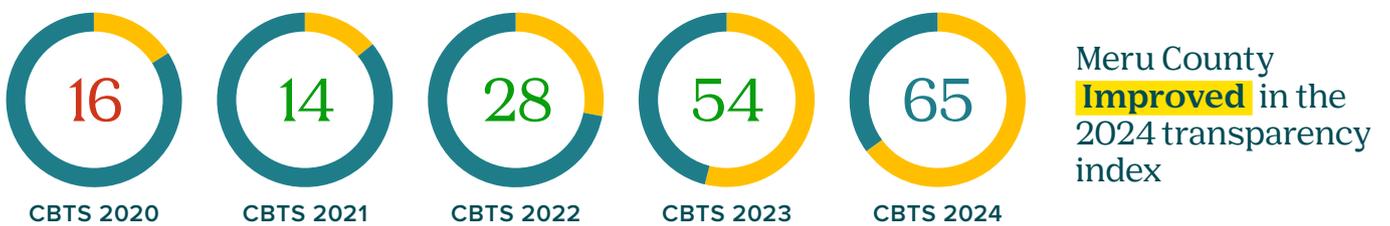
## Kenya's County Budget Transparency Survey 2024

# Meru 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, Meru County published 9 out of 10 key budget documents and scored 65 out of 100 points. This is an improvement from 54 out of 100 points in CBTS 2023.



Meru County published 9 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 Meru County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	55	—	—	58	—
Annual Development Plan	57	45	48	50	58
County Budget Review & Outlook Paper	×	×	79	67	77
County Fiscal Strategy Paper	×	29	42	44	35
Approved Programme-Based Budget	×	×	×	56	67
Citizens Budget	×	×	×	×	×
Finance Act	×	×	×	×	47
County Quarterly Budget Implementation Report	×	×	×	20	64

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



## Key observations in Meru County budget documents

Meru county improved in making key budget documents publicly available across successive surveys. For the first time, it published its Finance Act in CBTS 2024. However, the county has never published its Citizens budget in the history of the survey.

The county provides no details on expenditure performance information is its CFSP and completely lacked revenue information. The county Finance Act also lacked information on how tax payments are to be made and who is authorized to collect such payments. Additionally, the Annual Development Plan lacked any details on revenue broken down by source.

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

## Opportunities to improve Meru County's budget transparency:

**1** Meru county has not published the Citizens Budget in the last five 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.

## Transparency Performance by Thematic



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