

# Embu County Summary



Population  
608,599



Health Access  
96%



Water Access  
73%



Poverty Level  
24%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Embu County | **Improved** in the 2025 transparency index

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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Embu County published 1 out of 10 key budget documents in a timely manner and scored 49 out of 100 points based on 8 documents that were publicly available.

This represented an increase from 38 out of 100 points in CBTS 2024.

## Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	⊘	✔
County Budget Review and Outlook Paper	⊘	✔
County Fiscal Strategy Paper	⊘	✔
Approved Programme Based Budget	⊘	✔
Citizen Budget	⊘	⊘
Finance Act	⊘	⊘
County Quarterly Budget Implementation Report Quarter 1	⊘	✔
County Quarterly Budget Implementation Report Quarter 2	✔	✔
County Quarterly Budget Implementation Report Quarter 3	⊘	✔
County Quarterly Budget Implementation Report Quarter 4	⊘	✔

✔ Available    ⊘ Not Available

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

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	80	—	—
Annual Development Plan	42	30	×	49	47
County Budget Review & Outlook Paper	×	×	×	81	85
County Fiscal Strategy Paper	53	71	×	53	35
Approved Programme-Based Budget	×	38	×	44	38
Citizens Budget/Mwananchi Budget	×	×	×	×	×
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	42	33	×	37

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



## Key observations in Embu's County budget documents

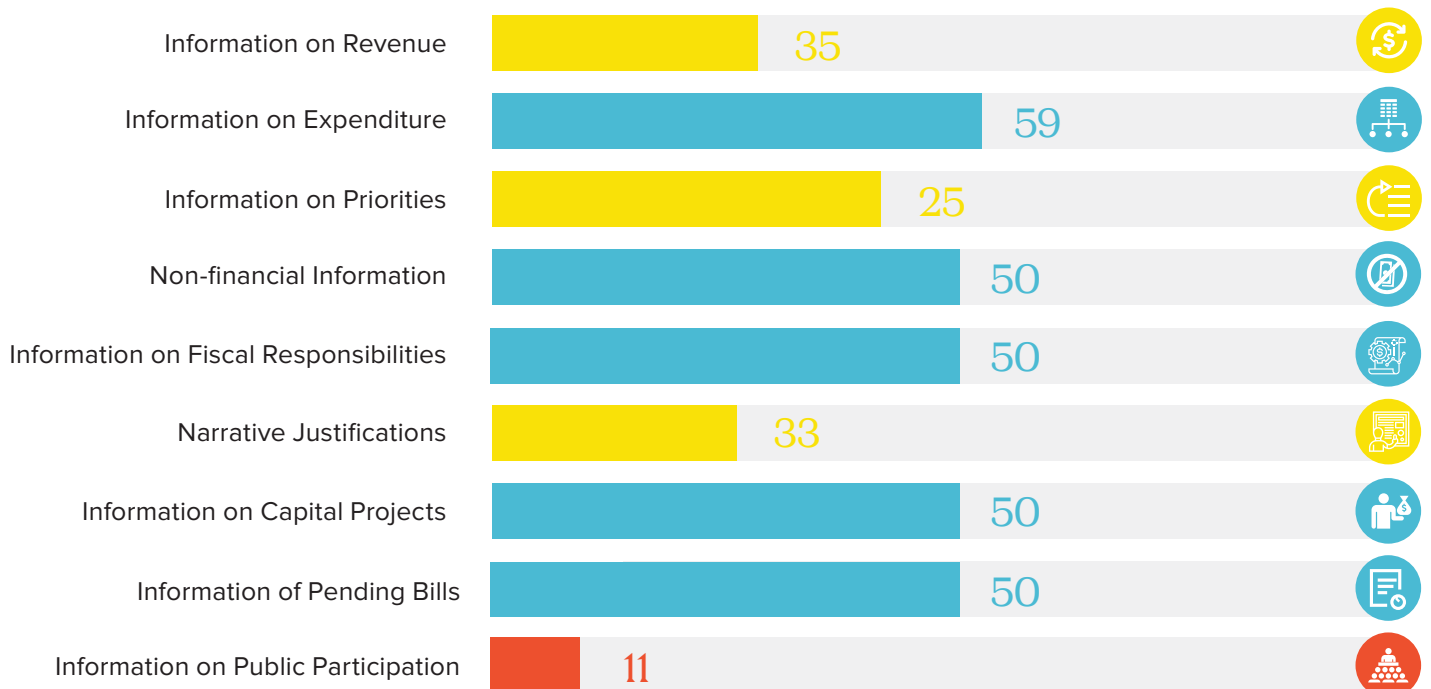
- 1 While the county demonstrates steady improvement in publishing budget documents, an increase from 4 out of 10 budget documents published in 2023/24 to 8 out of 10 in 2024/25, late publication weakens overall transparency.
- 2 The score on information regarding capital projects improved significantly from 25/100 in CBTS 2024 to 50/100 in CBTS 2025. However, the middling performance shows that important details such as project location, project cost, status and implementation timeframe were not fully provided.
- 3 Public participation improved slightly from zero in CBTS 2024 to 11 in CBTS 2025. Although this reflects some progress in documenting public participation in budget documents, the score remains extremely low since the budget documents did not fully disclose how the citizens were involved and how their inputs were considered in the final decisions.
- 4 The score on pending bills remained constant at 50 in both CBTS 2024 and CBTS 2025. While some information on pending bills was provided, there is a stagnation in the comprehensiveness particularly in areas such as sector distribution, verification status, and settlement plans for pending bills.
- 5 Narrative justification recorded a major decline from 43 in CBTS 2024 to 33 in CBTS 2025. This sharp decline indicates that budget documents in 2025 provided far less explanation and reasoning behind allocations and policy choices. Weak narrative justification limits public understanding of government priorities and reduces the ability of citizens and oversight institutions to assess whether resources are aligned with development goals and public needs.



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

- 1 Embu County should increase the amount of information in budget documents with regards to public participation, especially how the citizens participated and how the information contributed to the final decisions.
- 2 The county should enhance the quality of budget narratives by clearly explaining the rationale behind allocations, linking expenditures to development priorities, and providing clear policy objectives. This will improve transparency and public understanding of budget decisions.
- 3 There is need for more detailed reporting on capital projects, including project locations, costs, timelines, and implementation progress. This will strengthen accountability and reduce risks of project delays and cost overruns.
- 4 Embu County should share detailed updates on management of pending bills, especially in the County Quarterly Implementation Reports, including pending bills settled in the previous quarter, outstanding balances, and repayment plans. This will improve fiscal discipline and build trust among suppliers and the public.

## Transparency Performance by Thematic Area



Scan the QR code for the full report: