

Kenya's County Budget Transparency Survey 2024

Nakuru 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, Nakuru County published 9 out of 10 key budget documents and scored 79 out of 100 points. This improved from 62 out of 100 points in CBTS 2023.



Nakuru 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 Nakuru County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	71	—	—	×	—
Annual Development Plan	×	×	61	67	67
County Budget Review & Outlook Paper	×	81	71	81	100
County Fiscal Strategy Paper	75	93	90	95	83
Approved Programme-Based Budget	59	56	56	56	75
Citizens Budget	50	67	55	67	71
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	×	×	69	78

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



Key observations in Nakuru County budget documents

Nakuru county is consistently improving in making more budget documents publicly available. The county has consistently published the approved Programme Based Budget, County Fiscal Strategy Paper and Citizens Budget. However, during the evaluation in the last three survey rounds, the county has always missed publishing Finance Acts.

The survey shows the county published the most comprehensive CBROP in CBTS 2024. Most of the key budget documents published by the county are comprehensive with all scoring above 60 out of 100 points. Although the county has presented the information on capital projects it lacks some details on Citizens Budgets. The county has also not presented in the priorities on the approved Programme Based Budget. The information on pending bills is presented but lacks some details in both County Fiscal Strategy Paper and the implementation reports.

The information on public participation shows the county provided 25 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. Nakuru county provided information on public participation in the county Fiscal Strategy Paper and approved Programme Based Budget. However, it missed this information in the Annual Development Plan.

Transparency Performance by Thematic



Opportunities to improve Nakuru County's budget transparency:

1 Most of the key budget documents published by Nakuru county are quite comprehensive and this is a positive step. Although the county should improve areas where some information is missing including ensuring the Citizens Budget includes details on capital projects, such as locations, allocations, statuses, and timeframes, which are not provided but incomplete. Additionally, the county can enhance the approved Programme Based Budget by clearly presenting its priorities.

2 Nakuru county should provide the section with feedback on public participation with justifications in all the 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.

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