

Kenya's County Budget Transparency Survey 2024

Nyeri 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, Nyeri County published 10 out of 10 key budget documents and scored 74 out of 100 points. Compared to CBTS 2023, there was very slight improvement from 73.7 to 74 out of 100 points.



Nyeri County published 10 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 Nyeri County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	56	—	—	73	—
Annual Development Plan	37	39	42	54	46
County Budget Review & Outlook Paper	68	88	81	85	92
County Fiscal Strategy Paper	75	88	68	64	81
Approved Programme-Based Budget	46	40	42	53	55
Citizens Budget	67	40	36	52	29
Finance Act	60	60	40	47	60
County Quarterly Budget Implementation Report	89	64	67	61	62

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



Key observations in Nyeri County budget documents

Nyeri county has remained consistent in making all key budget documents publicly available. Although, in terms of comprehensiveness, the county failed to disclose most of the information in the Citizens Budget as it only scored 29 out of 100 points. Similarly, the county has not shown many improvements in the Annual Development Plan compared to previous surveys. Even with that, there is good level of budget information disclosed in the CBROP and CFSP which falls under 'A' category.

The county has not presented the details on the capital projects including the location, allocation, status and timeframes in the approved PBB and Citizens Budget. In addition, the county has not presented the information on non-financial details and pending bills in the implementation reports.

The information on public participation shows the county provided 22 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. Nyeri county provided information on public participation in the county Fiscal Strategy Paper. However, it missed this information in the Annual Development Plan and approved Programme Based Budget.

Opportunities to improve Nyeri County's budget transparency:

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

2 Nyeri county should have detailed information on capital projects such as their locations, budget allocations, statuses, and timeframes in the approved Programme Based Budget (PBB) and Citizens Budget, which this information not presented. Additionally, the county should in their implementation reports include non-financial details and information on pending bills.

3 Nyeri 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.

Transparency Performance by Thematic



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