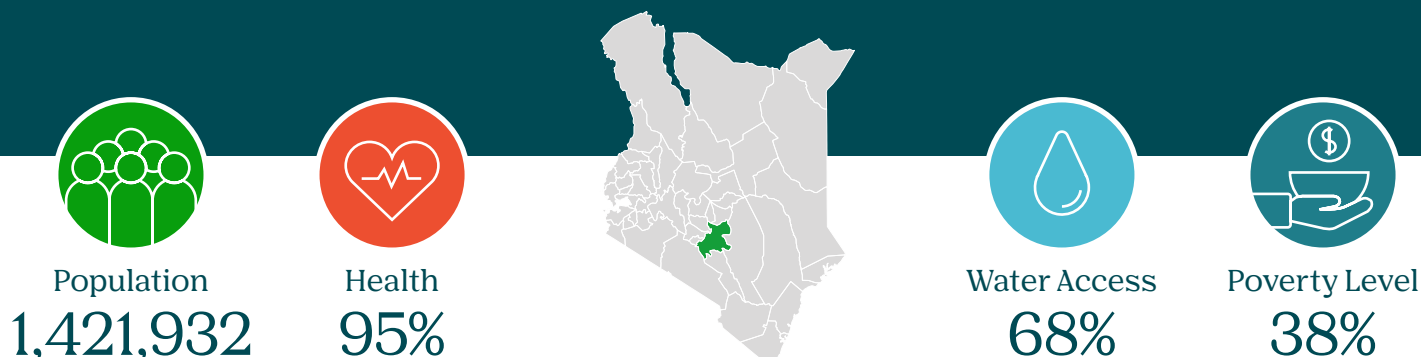


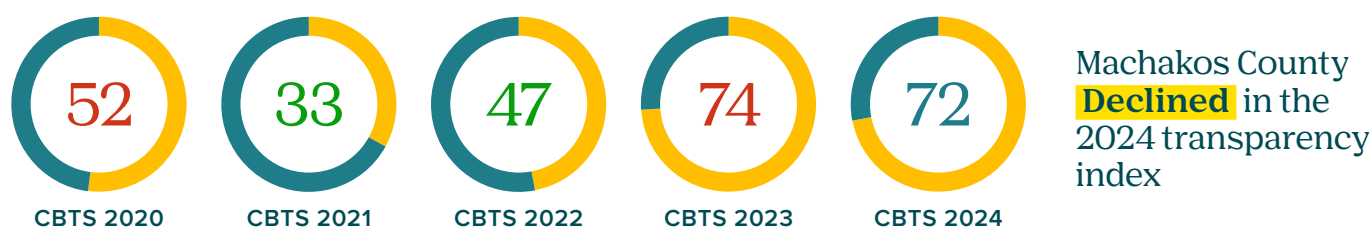
Kenya's County Budget Transparency Survey 2024

Machakos 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, Machakos County published 8 out of 10 key budget documents and scored 72 out of 100 points. This is a slight decline from 74 out of 100 points in CBTS 2023.



Machakos County published 8 out of 10 key budget documents in CBTS 2024.

How comprehensive is the content of budget documents that Machakos 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	72	—	—	77	—
Annual Development Plan	20	48	52	67	67
County Budget Review & Outlook Paper	65	×	79	69	100
County Fiscal Strategy Paper	68	79	67	81	75
Approved Programme-Based Budget	×	63	58	55	37
Citizens Budget	55	×	×	57	90
Finance Act	67	×	40	33	60
County Quarterly Budget Implementation Report	18	×	×	51	64

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



Key observations in Machakos County budget documents

The county has consistently made the Annual Development Plan and County Fiscal Strategy Paper publicly available in the last five rounds of the survey. However, the county failed to publish two implementation reports in CBTS 2024 which the county had published in CBTS 2023.

Machakos had the most comprehensive County Budget Review and Outlook Paper in CBTS 2024. However, the county had a poorly comprehensive Programme Based budget, which had no information on capital projects, priorities and historical expenditure performance. Machakos does not present information on revenue in the Annual Development Plan, as well as the expenditure targets with their classification to recurrent and development. The County's QBIR did not contain any non-financial information or information on pending bills.

The information on public participation shows the county provided 28 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. Machakos county provided some information on public participation in the Annual Development Plan and County Fiscal Strategy Paper on priorities submitted by the public and the decisions that were made as a result of such input but missed information in the approved Programme Based Budget.

Opportunities to improve Machakos County's budget transparency:

1 Machakos county did not publish the 1st and 3rd quarter budget implementation reports in CBTS 2024. The county should produce, publish, and publicize all the key budget documents on time.

2 Machakos County needs to provide comprehensive details on revenue and expenditure with their disaggregation's and non-financial information in its key budget documents.

3 Machakos County should provide the section with feedback on public participation with justifications across all 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



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