

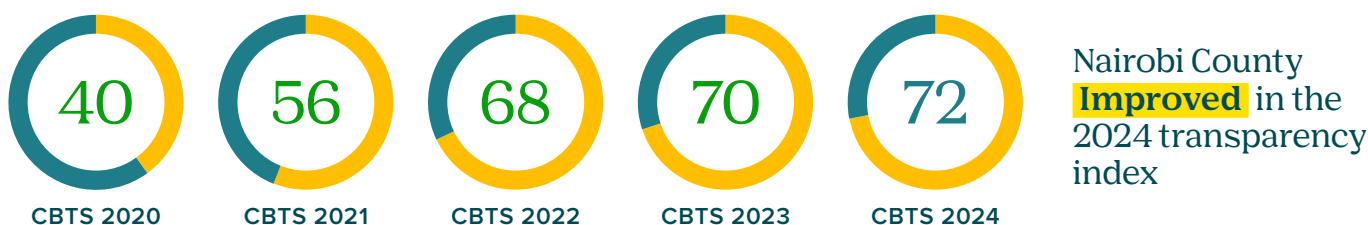
## Kenya's County Budget Transparency Survey 2024

# Nairobi 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, Nairobi City County published 10 out of 10 key budget documents and scored 72 out of 100 points. This is a slight improvement from 70 out of 100 points in CBTS 2023.



Nairobi 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 Nairobi County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	78	—	—	80	—
Annual Development Plan	60	64	71	42	53
County Budget Review & Outlook Paper	91	92	88	88	92
County Fiscal Strategy Paper	69	75	79	78	78
Approved Programme-Based Budget	×	52	72	59	44
Citizens Budget	×	×	43	×	38
Finance Act	×	×	73	73	60
County Quarterly Budget Implementation Report	×	68	39	47	49

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



## Key observations in Nairobi County budget documents

Nairobi City county is improving in making more budget documents publicly available. For the first time, the county has published all ten key budget documents. In addition, in the last five rounds, it consistently published the Annual Development Plan, County Fiscal Strategy Paper and County Budget Review and Outlook Paper.

Although Nairobi City county published one of the comprehensive CBROP, some of its key budget documents like Citizens Budget is scores only 38 out of 100 points. Similarly, the county published Approved PBB, and implementation reports that lacks most of the required budget information. The county does not have the information on capital projects in both Citizens Budget and the implementation reports, the details should include the location, allocation, status and timeframes. In addition, the county lacked the information on the personnel details which should include costs and the numbers by departments. Similarly, the implementation reports do not give the details on the non-financial information, narrative justifications to any revenue and expenditure deviations and the information on pending bills.

The information on public participation shows the county provided 17 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. The county presented the information in the County Fiscal Strategy Paper but does not have the information on public participation in the approved Programme Based Budget and the Annual Development Plan.

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

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

**2** Nairobi City county should have detail information on capital projects such as their locations, budget allocations, statuses, and timeframes in both the Citizens Budget and implementation reports, these details are currently not presented in these documents. Additionally, the approved Programme Based Budget should incorporating personnel details, including the number of staff and associated costs by department. The county can also strengthen its implementation reports by adding non-financial information, narrative justifications for revenue and expenditure deviations, and details on pending bills

**3** Nairobi City 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



Scan the QR code for the full report:

