

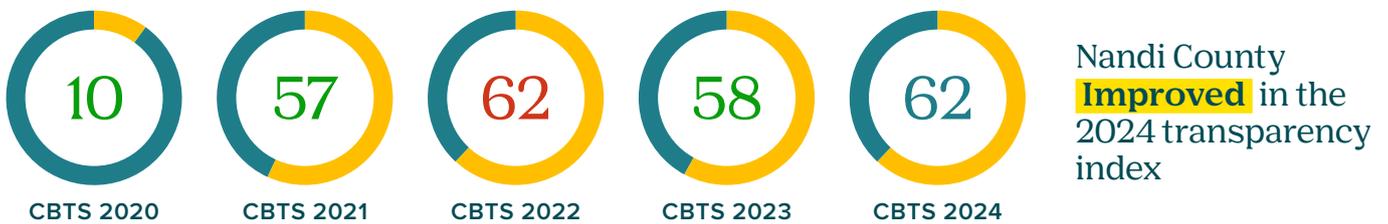
## Kenya's County Budget Transparency Survey 2024

# Nandi 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, Nandi County published 7 out of 10 key budget documents and scored 62 out of 100 points. This improved from 58 out of 100 points in CBTS 2023.



Nandi County published 7 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 Nandi County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	65	—	—	58	—
Annual Development Plan	×	44	48	54	51
County Budget Review & Outlook Paper	×	61	76	56	72
County Fiscal Strategy Paper	×	32	47	40	47
Approved Programme-Based Budget	×	48	52	50	74
Citizens Budget	×	36	60	×	55
Finance Act	×	40	60	×	40
County Quarterly Budget Implementation Report	×	58	70	64	56

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



## Key observations in Nandi County budget documents

Nandi county stopped publishing 2nd, 3rd and 4th quarter budget implementation reports which the county had previously published in CBTS 2023.

Most of the key budget documents published by Nandi County scores less than 60 out of 100 points, this means it lacks most of the basic information that is supposed to disclose to the public. The county provided good level of information on public participation however it lacks some details specific to approved Programme Based Budgets and Citizens Budget on the capital projects. In addition, the implementation report does not have the non-financial information, narrative justifications. The details on personnel emoluments including the numbers and their related costs for personnel by department is not also disclosed. The county further does not have any details on pending bills in their CFSP published.

The information on public participation shows the county provided 6 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. Nandi county provided information on public participation in approved Programme Based Budget. However, it missed this information in the Annual Development Plan and the county Fiscal Strategy Paper.

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

1 Nandi county stopped publishing the 2nd, 3rd and 4th quarterly budget implementation in the CBTS 2024 The county should produce, publish, and publicize all the key budget documents on time.

2 Nandi county's approved Programme Based Budget and Citizens Budget should include comprehensive details on capital projects, such as their locations, budget allocations, statuses, and timeframes, which are currently missing some details as only 33 out of 100 points are disclosed in these two documents. Additionally, the county should improve its implementation reports by disclosing non-financial information and narrative justifications. The approved PBB should also disclose details on personnel emoluments, including the number of staff and their associated costs by department and finally, the county should include detailed information on pending bills in the County Fiscal Strategy Paper (CFSP).

3 Nandi 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



Scan the QR code for the full report:

