

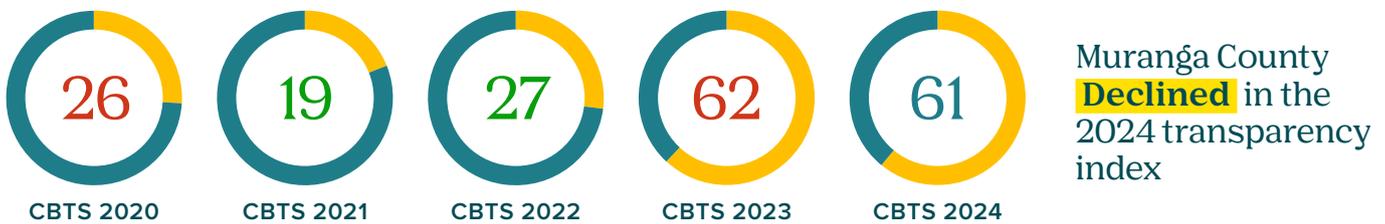
Kenya's County Budget Transparency Survey 2024

Murang'a 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, Murang'a County published 9 out of 10 key budget documents and scored 61 out of 100 points. This slightly declined from 62 out of 100 points in CBTS 2023.



Murang'a 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 Murang'a County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	64	—	—	77	—
Annual Development Plan	37	45	×	58	54
County Budget Review & Outlook Paper	×	75	58	69	73
County Fiscal Strategy Paper	81	×	57	46	56
Approved Programme-Based Budget	×	×	33	47	43
Citizens Budget	×	×	×	26	29
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	×	×	39	47

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



Key observations in Murang'a County budget documents

Murang'a county stagnated in the publicly availability of budget documents in CBTS 2024 compared to CBTS 2023. However, the county has never published its Finance Act in the last five rounds of the survey.

The county's Annual Development Plan, Citizen Budget and Approved Programme Based Budget lacks details on the breakdown of revenue targets and performance by local revenue sources. The approved Programme Based Budget and County Quarterly Budget implementation report further has no details on capital projects.

The information on public participation shows the county provided 0 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. Murang'a county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which was evaluated.

Opportunities to improve Murang'a County's budget transparency:

1 Murang'a county has not published the Finance Act in the last five rounds of surveys. The county should produce, publish, and publicize this key budget document on time.

2 Murang'a County should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to programme and sub-programme in its key budget documents available to the public.

3 Murang'a 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



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