

Kenya's County Budget Transparency Survey 2024

Trans Nzoia 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, Trans Nzoia County published 7 out of 10 key budget documents and scored 45 out of 100 points. This is a significant improvement from 20 out of 100 points in CBTS 2023.



Trans Nzoia 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 Trans Nzoia County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	71	—	—	69	—
Annual Development Plan	57	45	×	83	58
County Budget Review & Outlook Paper	×	×	75	×	88
County Fiscal Strategy Paper	×	78	81	×	58
Approved Programme-Based Budget	×	×	×	×	×
Citizens Budget	×	×	×	×	×
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	×	×	×	18

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



Key observations in Trans Nzoia County budget documents

Trans Nzoia county is one of the counties that for the first time has published quarterly budget implementation reports however, not all the implementation reports. Although, in terms of comprehensiveness, the county's quarterly budget implementation report only disclosed 18 out of 100 points which demonstrate lack of most of the required budget information. Even with that, the county has published a comprehensive CBROP classified in 'A' category.

In the implementation report the county lacked the information on capital projects that should include the detail on location, allocation, status of the projects and timeframes. In addition, the implementation report has no details on non-financial, narrative justifications and revenue. The county also does not have any information on pending bills that is supposed to be presented in the CFSP and implementation report.

The information on public participation shows the county provided 20 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. Trans Nzoia county provided information on public participation in the county Fiscal Strategy Paper. However, it missed this information in the Annual Development Plan. The county did not have the approved Programme Based Budget publicly available.

Opportunities to improve Trans Nzoia County's budget transparency:

1 Trans Nzoia county has not published the approved Programme Based Budgets, Citizens Budgets and the 1st quarter budget implementation report in all the rounds of surveys. The county should produce, publish, and publicize all the key budget documents on time.

2 Trans Nzoia county should enhance its implementation reports by including detailed information on capital projects, such as their locations, budget allocations, current statuses, and completion timeframes, which are currently not disclosed. Additionally, the implementation reports should be giving non-financial details, narrative justifications, and revenue. The county should also ensure that information on pending bills is presented in both the County Fiscal Strategy Paper (CFSP) and implementation reports.

3 Trans Nzoia 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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