

Kiambu County Summary



Population
2,417,735



Health Access
98%



Water Access
94%



Poverty Level
20%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Kiambu County **Improved** in the 2025 transparency index

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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Kiambu County published 1 out of 10 key budget documents in a timely manner and scored 62 out of 100 points based on 7 documents that were publicly available.

This represented an increase from 57 out of 100 points in CBTS 2024.

Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	⊘	✓
County Budget Review and Outlook Paper	⊘	✓
County Fiscal Strategy Paper	⊘	✓
Approved Programme Based Budget	✓	✓
Citizen Budget	⊘	⊘
Finance Act	⊘	✓
County Quarterly Budget Implementation Report Quarter 1	⊘	✓
County Quarterly Budget Implementation Report Quarter 2	⊘	✓
County Quarterly Budget Implementation Report Quarter 3	⊘	⊘
County Quarterly Budget Implementation Report Quarter 4	⊘	⊘

✓ Available
⊘ Not Available

How comprehensive is the content of budget documents that Kiambu County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	87	—	—
Annual Development Plan	52	64	53	58	69
County Budget Review & Outlook Paper	71	×	88	96	92
County Fiscal Strategy Paper	60	61	40	85	94
Approved Programme-Based Budget	35	35	34	81	42
Citizens Budget/Mwananchi Budget	×	×	×	×	×
Finance Act	80	100	60	100	100
County Quarterly Budget Implementation Report	53	×	×	×	50

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



Key observations in Kiambu's County budget documents

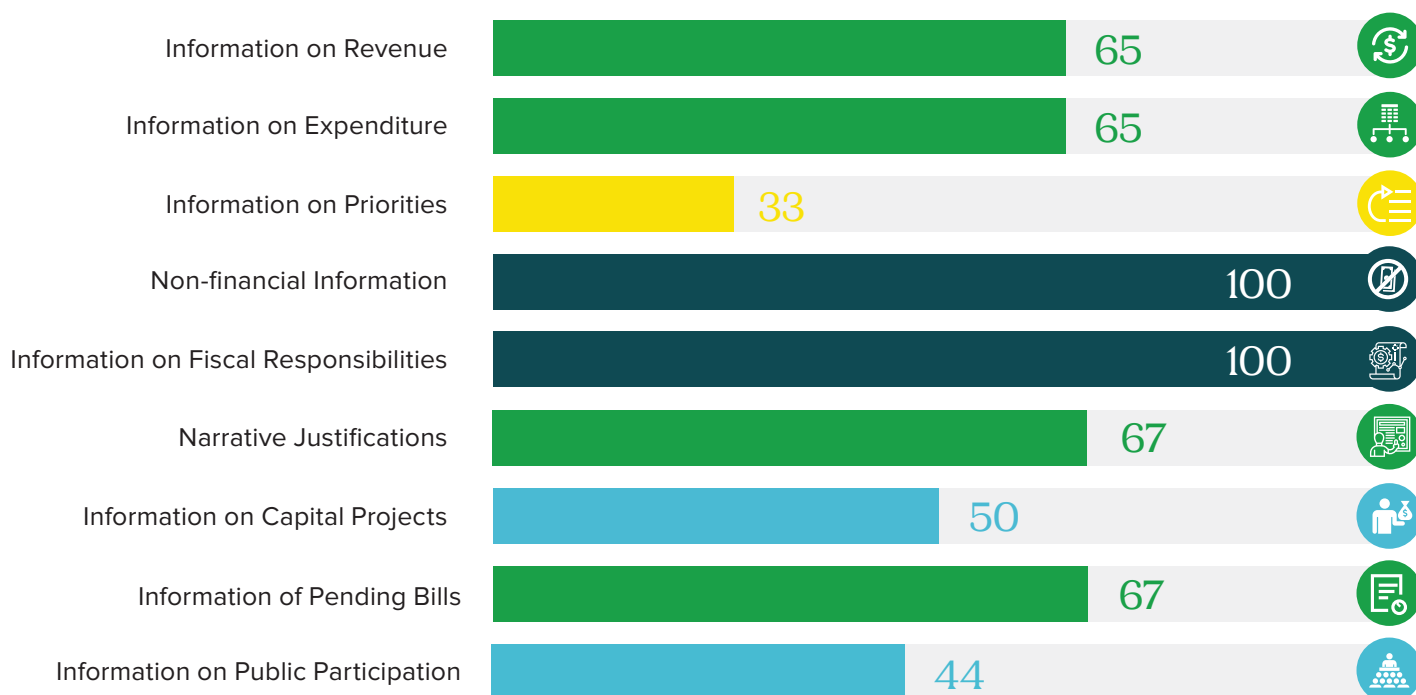
- 1 Kiambu County performed poorly in providing information on public participation, with a score of 44 percent for both 2024 and 2025 CBTS. The ADP and CFSP did not provide information on who was involved and the level of public participation, while the PBB did not provide any information on public participation.
- 2 Kiambu County also provided the least information on priorities, with the ADP and PBB failing to show the linkage of the priorities with the development plans, while the Citizens' budget did not provide any information on priorities in the 2025 CBTS.
- 3 Kiambu County published only one out of 10 budget documents, which is the programme-based budget, on time. The other key documents important for public engagements, such as the ADP and CFSP, were not published on time by the county. In the five rounds of the survey from CBTS 2021 to 2025, Kiambu County has never published the citizen budget and the Q4 county quarterly implementation report.
- 4 Kiambu County failed to provide any narrative justification information explaining the deviations between the approved and the actual figures in both revenue and expenditure on the County Quarterly Budget Implementation Reports.



Opportunities to improve Kiambu County's budget transparency:

- 1 Kiambu County should publish all its documents on time to facilitate effective public participation. Additionally, Kiambu County should ensure all budget documents are published, especially the Citizens Budget/Mwananchi Budget and CQBIR Q4, that has never been published in the 5 years of CBTS survey.
- 2 To improve the level of information on public participation, Kiambu County should strive to publish a public participation report for the Annual Development Plan, the County Fiscal Strategy Paper, and the Programme-Based Budgets. The public participation report should provide detailed information on the level it was conducted (county, sub-county, ward), who was involved, disaggregated by gender, inputs from the public, and how the citizens' feedback informed the final budget document.
- 3 The Kiambu County Quarterly Budget Implementation report should provide narrative justification information for the budget deviations between the approved and the actual for both the revenue and expenditure. This will facilitate understanding the reasons for the deviations and how the county is working towards addressing such disparities in future budgets.
- 4 The Annual Development Plans and the Programme-Based Budgets for Kiambu County should provide detailed information on priorities outlining the linkage of the priorities with the development plans. Kiambu County should also endeavour to ensure that its citizens' budget is more comprehensive and has a section on priorities.

Transparency Performance by Thematic Area



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