

Machakos County Summary



Population
1,421,932



Health Access
95%



Water Access
68%



Poverty Level
38%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

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

Kenya's public finance laws put budget transparency at the center 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, Machakos County published 3 out of 10 key budget documents in a timely manner and scored 74 out of 100 points based on 9 documents that were publicly available.

This represented an increase from 72 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 Machakos County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	77	—	—
Annual Development Plan	48	52	67	67	33
County Budget Review & Outlook Paper	×	79	69	100	100
County Fiscal Strategy Paper	83	67	81	75	78
Approved Programme-Based Budget	63	58	55	37	74
Citizens Budget/Mwananchi Budget	×	×	57	90	81
Finance Act	×	40	33	60	×
County Quarterly Budget Implementation Report	×	×	51	64	84

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



Key observations in Machakos County budget documents

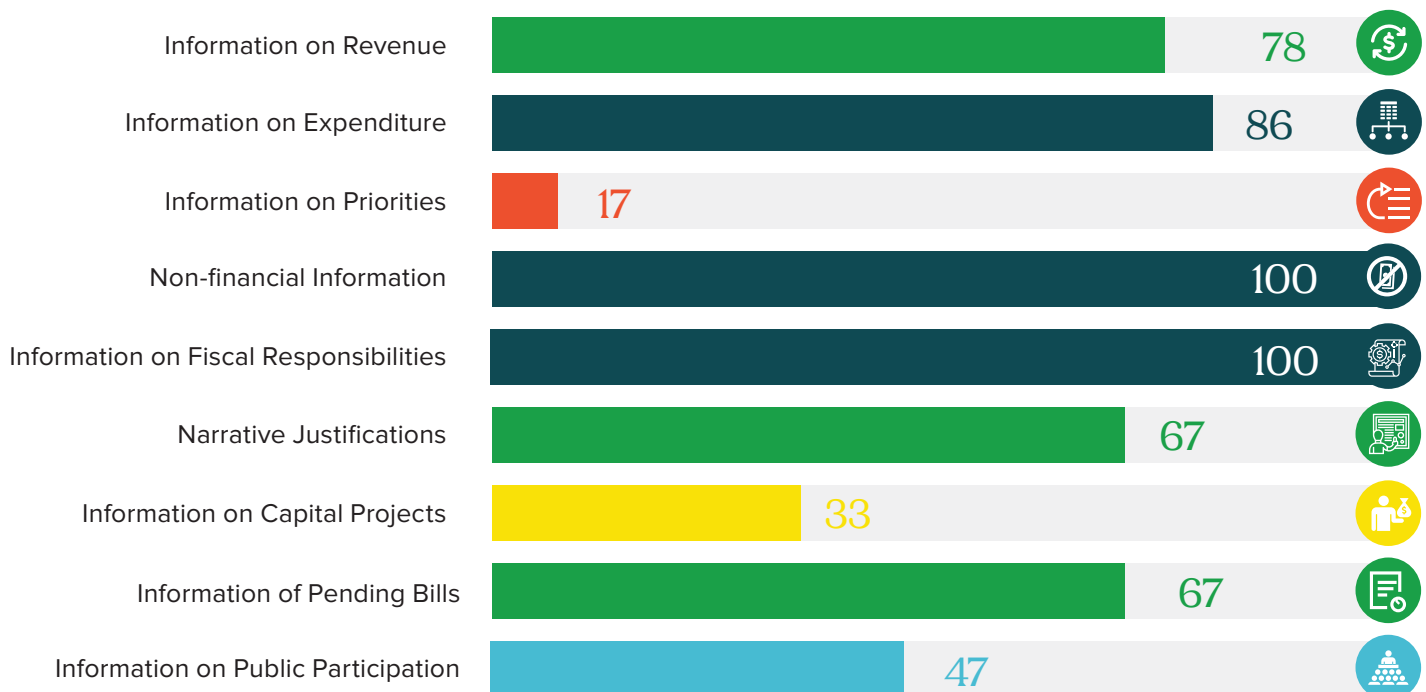
- 1 Timeliness remains a key component that has not been taken seriously, especially with key documents like the Annual development plan, citizen budget, and quarterly implementation reports not availed in time weakens budget tracking and accountability.
- 2 The county provided limited information on capital projects and narrative justifications, scoring 33 out of 100 and 67 out of 100 respectively in the relevant budget documents assessed.
- 3 The county does not provide comprehensive information on capital projects, especially on the specific location.



Opportunities to improve Machakos County's budget transparency:

- 1 Timely and consistent publication of all key budget documents in county websites is key in public participation and budget tracking which will enhance transparency accountability and meaningful public participation in County budget processes.
- 2 Public participation on budgets is anchored on citizen priorities; therefore, the county should give a clear picture of how citizen voices/ priorities translated to projects or programs in county budgets.
- 3 Capital projects are the key projects that citizens largely track to follow county expenditure through implementation as they carry a heavy chunk of the county funds. Therefore, there is a need to have comprehensive information, especially on the location for each project, to increase accountability and transparency in county expenditure through budget documents.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

