

Nairobi County Summary



Population
4,397,073



Health Access
99%



Water Access
99%



Poverty Level
17%

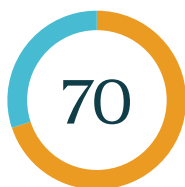
Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Nairobi County **Declined** 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, Nairobi County published 6 out of 10 key budget documents in a timely manner and scored 67 out of 100 points based on 9 documents that were publicly available.

This represented a decline 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 Nairobi County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	80	—	—
Annual Development Plan	64	71	42	53	51
County Budget Review & Outlook Paper	92	88	88	92	88
County Fiscal Strategy Paper	75	79	78	78	78
Approved Programme-Based Budget	52	72	59	44	53
Citizens Budget/Mwananchi Budget	×	43	×	38	52
Finance Act	×	73	73	60	×
County Quarterly Budget Implementation Report	68	39	47	49	56

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



Key observations in Nairobi's County budget documents

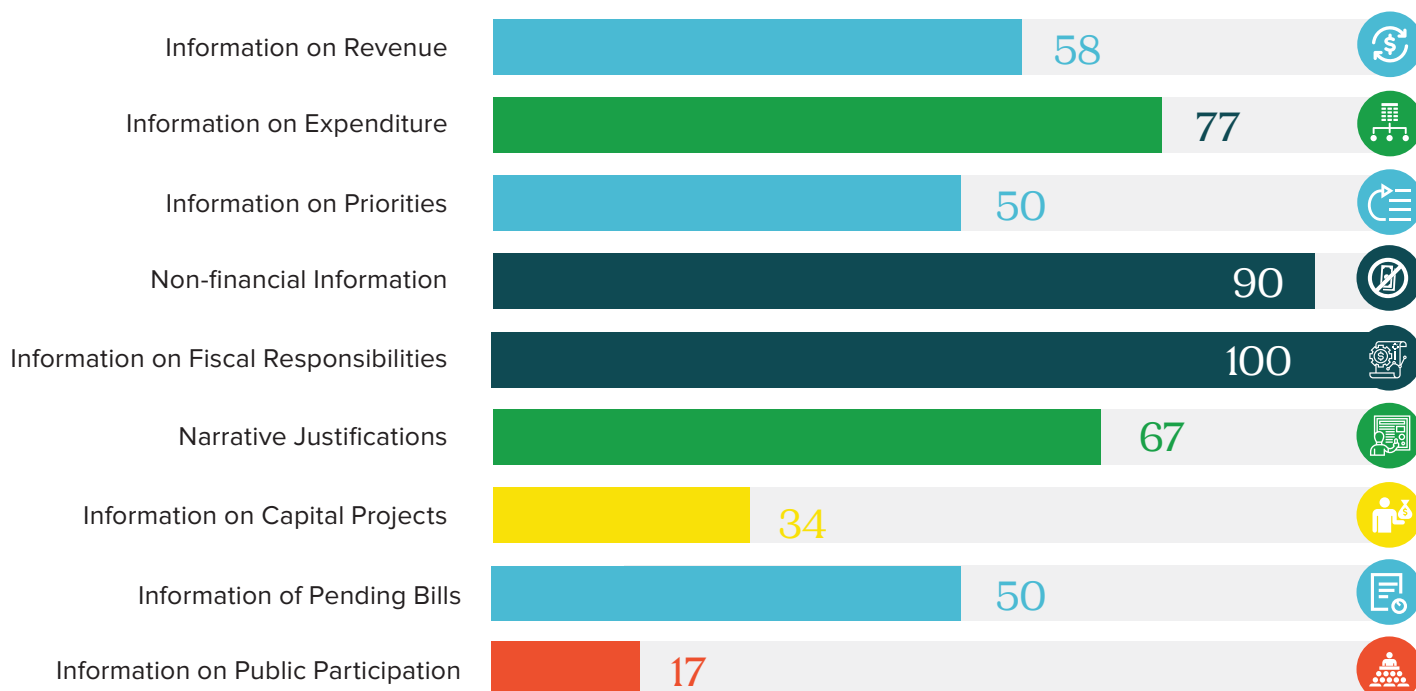
- 1 Nairobi County has shown steady improvement over time in the publication of key budget documents. However, In CBTS 2025, the county did not publish the Approved Programme Based Budget, the Finance Act and the quarterly County Budget Implementation Reports within their stipulated timelines.
- 2 In the CBTS 2025, Nairobi County provided less information on capital projects, scoring an average of 34/100 points with budget documents missing either location, proposed allocations, status and or the implementation time frame for the capital projects. The Citizens Budget/Mwananchi Budget and County Quarterly Budget Implementation Reports completely missed this information.
- 3 Nairobi's County Quarterly Budget Implementation Reports provided less information on narrative justifications and moderate information on pending bills, contributing to low thematic score of scoring 67/100 points and 50/100 for the narrative justifications and pending bills respectively.
- 4 Across the budget documents assessed, the county provided very limited information on public participation, scoring 17/100 points. The Annual Development Plan and Approved Programme Based Budget did not provide any information on public participation.



Opportunities to improve Nairobi County's budget transparency:

- 1 Adhere to budget cycle timelines in publication of budget documents.
- 2 Enrich the amount of information across budget documents to cover all the requisite details on Revenue, Expenditure, Priorities, Non-financial Information, Adherence to Fiscal Responsibilities Principles, Narrative Justifications, Capital Projects, Pending Bills and Public Participation.
- 3 Provide more information on County Quarterly Budget Implementation Reports to cover all the required details including details on Capital projects, Narrative justifications as well as Revenue and Expenditure challenges and the mitigation measures.
- 4 Strengthen public participation documentation in key budget documents by providing details of where public participation took place, who was involved, what proposals they made, and how it has informed the county decision.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

