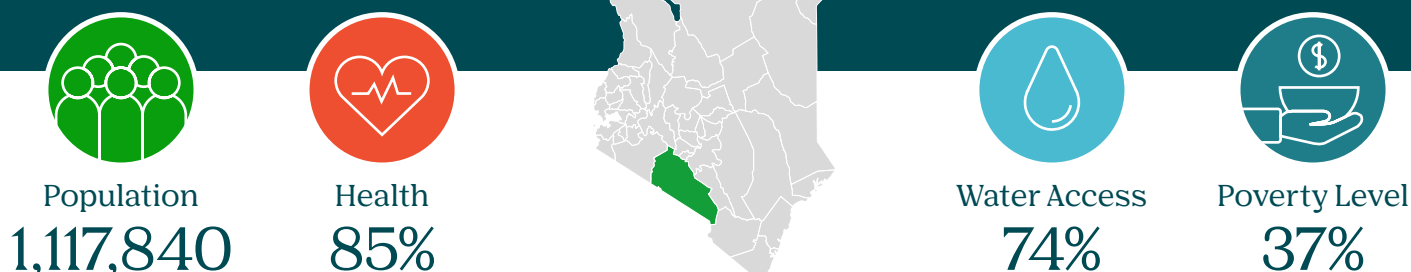


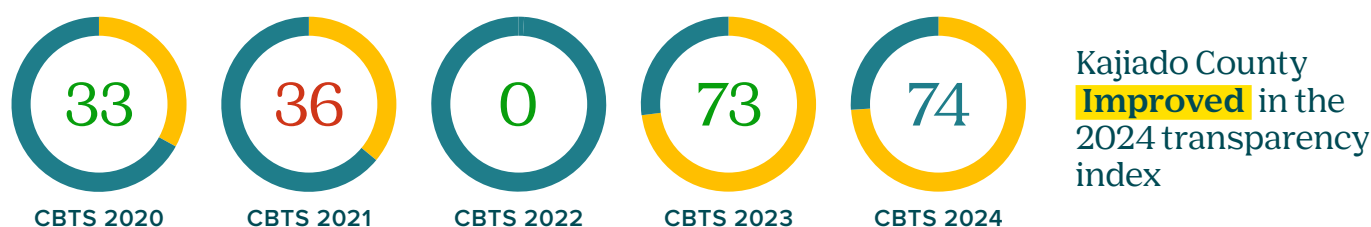
## Kenya's County Budget Transparency Survey 2024

# Kajiado 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, Kajiado County published 10 out of 10 key budget documents and scored 74 out of 100 points. This is a slight improvement from 73 out of 100 points in CBTS 2023.



Kajiado County published 10 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 Kajiado County makes publicly available?

| KEY BUDGET DOCUMENT                           | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|------|------|------|------|------|
| County Integrated Development Plan            | 68   | —    | —    | 72   | —    |
| Annual Development Plan                       | 43   | 45   | ×    | 53   | 47   |
| County Budget Review & Outlook Paper          | ×    | ×    | ×    | 69   | 65   |
| County Fiscal Strategy Paper                  | 65   | 69   | ×    | 70   | 78   |
| Approved Programme-Based Budget               | ×    | 46   | ×    | 43   | 54   |
| Citizens Budget                               | 69   | 69   | ×    | 55   | 55   |
| Finance Act                                   | ×    | ×    | ×    | 100  | 80   |
| County Quarterly Budget Implementation Report | ×    | ×    | ×    | 56   | 71   |

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



## Key observations in Kajiado County budget documents

Kajiado county is improving in making more budget documents publicly available. In the last two rounds of the survey, the county has published all of the budget documents required by law and evaluated in CBTS.

The county provided more than half other required information across all budget documents except the ADP. The county had the second most comprehensive Finance Act on CBTS 2024. There was in consistent provision of disaggregated information on revenue targets for the coming year, which was provided in the ADP but not in the approved PBB. The PBB also lacked any information on priorities, while the Citizen budget did not present any expenditure information.

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. Kajiado county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

## Opportunities to improve Kajiado County's budget transparency:

- 1 Kajiado county should remain consistent in its publishing of all budget documents required by law in future financial years.
- 2 The county should endeavor to consistently provide disaggregated revenue and expenditure information in across its budget documents, specifically the ADP and approved PBB.
- 3 Isiolo County should provide the sections with feedback on public participation with justifications in their ADP, CSFS and PBB. 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



Scan the QR code for the full report:

