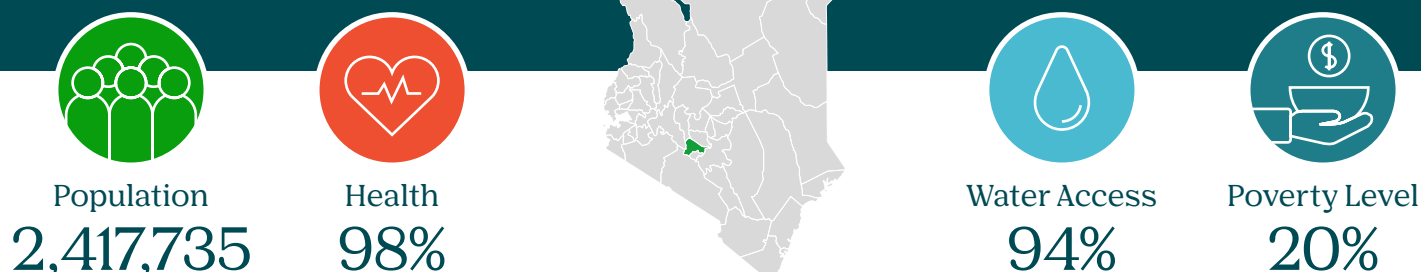


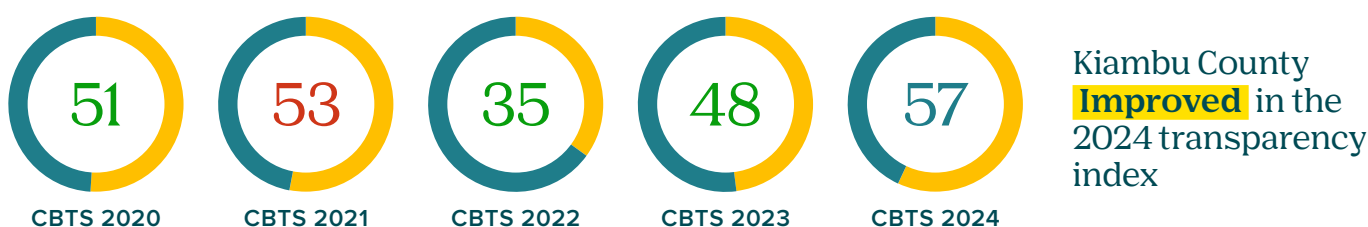
Kenya's County Budget Transparency Survey 2024

Kiambu 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, Kiambu County published 5 out of 10 key budget documents and scored 57 out of 100 points. This is an improvement from 48 out of 100 points in CBTS 2023.



Kiambu County published 5 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 Kiambu County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	59	—	—	87	—
Annual Development Plan	47	52	64	53	58
County Budget Review & Outlook Paper	82	71	×	88	96
County Fiscal Strategy Paper	54	60	61	40	85
Approved Programme-Based Budget	×	35	35	34	81
Citizens Budget	×	×	×	×	×
Finance Act	×	80	100	60	100
County Quarterly Budget Implementation Report	61	53	×	×	×

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



Key observations in Kiambu County budget documents

Kiambu county has consistently made Annual Development Plan and County Fiscal Strategy Paper publicly available in the last three rounds of surveys. The county is yet to publish the Citizens Budget, as witnessed in the last four rounds of the survey, and its County Quarterly Budget Implementation Reports.

Kiambu county published the second most comprehensive Budget Review And Outlook Paper, and CFSP in CBTS 2024. However, the county does not provide information on revenue in the ADP and approved PBB. Details on capital projects and budget priorities are also not provided in the approved Programme Based Budget.

The information on public participation shows the county provided 44 out of 100 points, one of the highest in the CBTS 2024. 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. Kiambu county provided some information on public participation in Annual Development Plan, County Fiscal Strategy Paper and approved Programme Based Budget on priorities submitted by the public, but all these documents lacked information on how this input informed the County's decisions.

Opportunities to improve Kiambu County's budget transparency:

1 Kiambu county has not published Citizens Budget in the last four rounds of surveys. The county did not publish implementation reports that were previously published. The county should consistently produce, publish, and publicize all the key budget documents on time.

2 Kiambu County should provide all the required details, especially missing information on revenue and their disaggregation in the key budget documents it makes available to the public.

3 Kiambu County should provide the section with feedback on public participation with justifications in all the key budget documents that are 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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