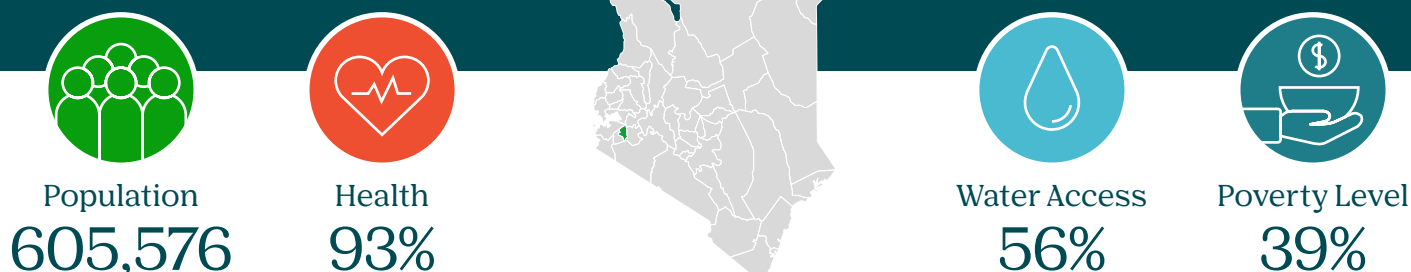


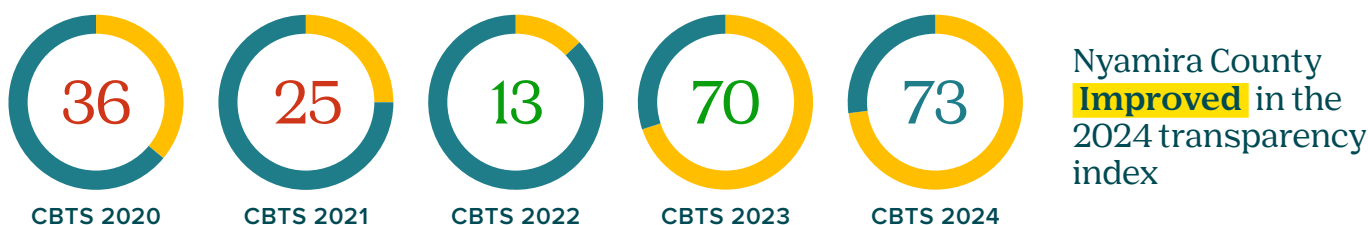
Kenya's County Budget Transparency Survey 2024

Nyamira 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, Nyamira County published 10 out of 10 key budget documents and scored 73 out of 100 points. This is a slight improvement from 70 out of 100 points in CBTS 2023.



Nyamira County published 10 out of 10 key budget documents in CBTS 2024.

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

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	74	—	—	67	—
Annual Development Plan	25	×	49	56	11
County Budget Review & Outlook Paper	79	92	×	94	92
County Fiscal Strategy Paper	72	81	×	78	57
Approved Programme-Based Budget	×	×	×	62	84
Citizens Budget	×	×	33	29	12
Finance Act	×	×	×	100	60
County Quarterly Budget Implementation Report	×	×	×	70	80

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



Key observations in Nyamira County budget documents

Nyamira county is consistently improving in making more budget documents publicly available. For the first time, published all its quarterly budget implementation reports. In terms of comprehensiveness, the county has always published one of the least comprehensive Citizens Budgets which seems to lack most of the budget information. The findings also, shows that CBROP and approved PBB from Nyamira are quite comprehensive and falls under category 'A', disclosing most of the required budget information.

The CBROP has not presented the information on the compliance of fiscal reasonability principles. In addition, the Citizens Budget lacked the information expenditure projections and details on revenue. In the quarterly budget implementation reports the county does not have the narrative justifications and also lacked the revenue, expenditure and non-financial information in the Annual Development Plans.

The information on public participation shows the county provided 17 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. Nyamira county provided information on public participation in the county Fiscal Strategy Paper. However, it missed this information in the Annual Development Plan and approved Programme Based Budget, which were also evaluated.

Opportunities to improve Nyamira County's budget transparency:

1 Nyamira county should remain consistent in its publishing of all budget documents required by law in future financial years.

2 Nyamira County's Budget Review and Outlook Paper (CBROP) needs to include detailed information on compliance with fiscal responsibility principles. Additionally, the Citizens Budget should have expenditure projections and revenue details. The quarterly budget implementation reports can be strengthened by adding narrative justifications, while the Annual Development Plans (ADPs) should include comprehensive revenue, expenditure, and non-financial information.

3 Nyamira county should provide the section with feedback on public participation with justifications in all the key budget documents 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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