

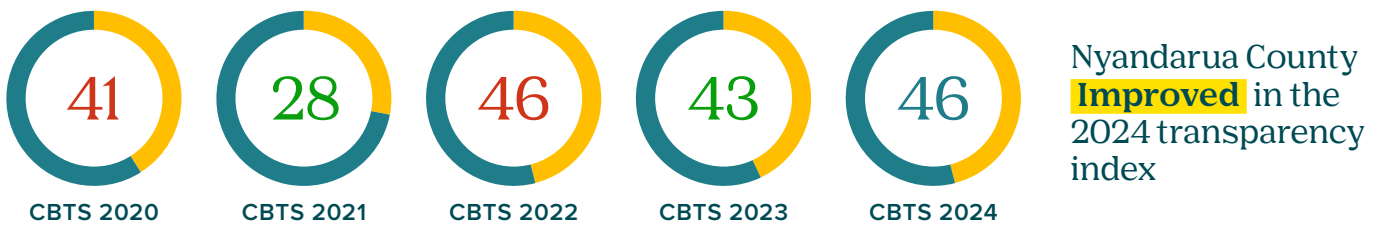
## Kenya's County Budget Transparency Survey 2024

# Nyandarua 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, Nyandarua County published 5 out of 10 key budget documents and scored 46 out of 100 points. This is a slight improvement from 43 out of 100 points in CBTS 2023.



Nyandarua 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 Nyandarua County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	69	—	—	74	—
Annual Development Plan	50	×	45	54	58
County Budget Review & Outlook Paper	65	49	76	×	73
County Fiscal Strategy Paper	57	71	63	78	69
Approved Programme-Based Budget	×	40	×	59	44
Citizens Budget	60	×	×	55	×
Finance Act	×	×	×	×	60
County Quarterly Budget Implementation Report	×	×	39	×	×

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



## Key observations in Nyandarua County budget documents

Nyandarua county stopped publishing the Citizens Budget, although it showed efforts for the first time publishing the Finance Act which was missing in the previous surveys.

Although the approved PBB provided some information on capital projects it only scored 33 out of 100 points missing significant information. The county should have all details including the project location, allocation, status and timeframe. The county also should have the information on priorities in its approved Programme Based Budget. The county should have information in the CBROP on narrative justifications to the expenditure deviations.

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. Nyandarua county has not provided any information on public participation in the county Fiscal Strategy Paper, Annual Development Plan and approved Programme Based Budget.

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

**1** Nyandarua county has not published Citizens Budget and all the implementation reports. The county should produce, publish, and publicize all the key budget documents on time. In addition, the county should not stop publishing what they previously produced and published for example Citizens Budget.

**2** Nyandarua county's approved Programme Based Budget (PBB), which currently scores only 33 out of 100 points on capital projects, should include comprehensive details such as project locations, budget allocations, statuses, and timeframes. Additionally, the PBB should have information on priorities. The county should also give the narrative justifications for expenditure deviations in the County Budget Review and Outlook Paper (CBROP) which is currently not provided.

**3** Nyandarua 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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