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 county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.¹

Kiambu county dropped in the 2022 transparency index.

Kiambu county published 4 out of 10 key budget documents in CBTS 2022.

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

Kiambu scored below the average National budget transparency index for 2022

1 For public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.
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. However, compared to CBTS 2021, the county did not publish information in the implementation stage in CBTS 2022. The county is yet to publish the Citizens Budget, as witnessed in the last three rounds of the survey.

Kiambu county does not provide information on revenue comprehensively, especially in the approved Programme Based Budget. The county lacks details on the sources, while the Annual Development Plan lacks information on the local revenue projections. Details on capital projects are also not provided in the approved Programme Based Budget.

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 on priorities submitted by the public but lacked information on the County Fiscal Strategy Paper and approved Programme Based Budget, which was also evaluated.

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Opportunities to improve Kiambu county budget transparency:

1. Kiambu county has not published Citizens Budget in the last three rounds of surveys. The county did not publish implementation reports and County Budget Review and Outlook Paper 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.