Kenya’s public finance laws put budget transparency at the centre of efforts to secure accountability, and 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 eleven 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 2023, Nairobi City County published 10 out of 11 key budget documents and scored 70 out of 100 points. This was an improvement from 68 out of 100 points in CBTS 2022.

**Citizens Budget**

- 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**

- County Integrated Development Plan
- Annual Development Plan
- Approved Programme-Based Budget
- County Fiscal Strategy Paper
- County Budget Review & Outlook Paper
- 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

**Not published**

- Citizens Budget
- Key Budget Document 2020 2021 2022 2023

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**KEY**

- 81-100 (A)
- 61-80 (B)
- 41-60 (C)
- 21-40 (D)
- 0-20 (E)

**Overall comprehensiveness score in CBTS 2023**

- 60/100
The county scored 0 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties give details on their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions.

On the level of comprehensiveness, Nairobi County provides less than half of the required budget information in the Annual Development Plan and County Quarterly Budget Implementation Report. For example, in the County Quarterly Implementation Report, the county does not present information on capital projects, the non-financial information. The county does not have narrative justifications for expenditure deviations. Nairobi County provided the highest level of information on fiscal responsibilities among all counties.

The county scored 0 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties give details on their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions.

Opportunities to improve Nairobi City county budget transparency:

1. Nairobi City County did not publish the Citizens Budget. The county needs to produce, publish, and publicize this key budget document to the public on time as it is key to effective public participation.

2. In the approved Programme Based Budget the county does not have the information on venue projections for at least two in and outer financial years. Further, the county has no details on personnel such as numbers and their designations including the costs which Nyeri and Nyandarua counties present. To improve budget transparency, Nairobi City County should provide these details comprehensively on their key budget documents.

3. Nairobi City County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and 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 with proper justification and d) the input is not acknowledged or considered.

Key observations in Nairobi City county budget documents:

As the county embraced making new key budget documents publicly available. In CBTS 2023, Nairobi city county did not publish the Citizens Budget/ Mwananchi Budget on their website. Although it was previously published in CBTS 2022.

Transparency Performance by Thematic Area:

- **Revenue Information**: 68
- **Expenditure Information**: 63
- **Narrative justifications**: 50
- **Pending bills**: 17
- **Fiscal Responsibilities**: 100
- **Public Participation**: 0
- **Capital projects**: 47
- **Priorities**: 76
- **Non-financial Information**: 86