

Kenya's County Budget Transparency Survey 2022

Nairobi County



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

Nairobi county improved in the 2022 transparency index.



Nairobi County published 7 out of 10 key budget documents in CBTS 2022.

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Available	Available	Available
Approved Programme-Based Budget	Not published	Available	Available
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Available	Available	Available
Citizens Budget	Not published	Not published	Available
County Quarterly Budget Implementation Report Q1	Not published	Not published	Available
County Quarterly Budget Implementation Report Q2	Not published	Not published	Not published
County Quarterly Budget Implementation Report Q3	Not published	Available	Not published
County Quarterly Budget Implementation Report Q4	Not published	Not published	Not published
Finance Act	Not published	Not published	Available

KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	60	64	71
County Budget Review & Outlook Paper	91	92	88
County Fiscal Strategy Paper	69	75	79
Approved Programme-Based Budget	Not Published	52	72
Citizens Budget	Not Published	Not Published	43
Finance Act	Not Published	Not Published	73
County Quarterly Budget Implementation Report	Not Published	68	39

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

Nairobi scored above the average National budget transparency index for 2022



Nairobi County scored 5 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

68 /100

Nairobi CBTS Score

6th

Nairobi CBTS Rank

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.

Key observations in Nairobi County budget documents

Nairobi county is improving in making more budget documents publicly available. In the last three rounds, it consistently published the Annual Development Plan, County Fiscal Strategy Paper and County Budget Review and Outlook Paper. However, the county stopped publishing the quarter three implementation report, previously published in CBTS 2021.

Nairobi county provided the most comprehensive detailed Annual Development Plan and approved Programme Based Budget compared to other counties. The county has no details on historical revenue performance by sources. Further, the Citizens Budget provided no information on local revenue targets. In the Citizens Budget and Implementation report, the county has no information on capital project details. The implementation reports have no information on non-financial performance details and expenditure performance below the departmental level.

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. Nairobi county provided some information on public participation inputs from public in the Annual Development Plan.

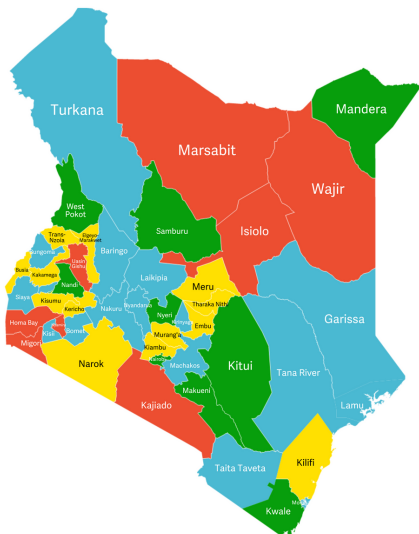
Opportunities to improve Nairobi County budget transparency:

1 Nairobi county has not published the 2nd and 4th quarter budget implementation reports in the last three rounds of surveys. The county should produce, publish, and publicize the key budget documents on time.

2 Nairobi county should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to programme and sub-programme levels, as well as information on capital projects details, including the non-financial information.

3 Nairobi county should provide the section with feedback on public participation with justifications. 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.

CBTS 2022: State of Budget Transparency in Kenya's Counties



IBP Kenya's Performance Scale

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

MOST IMPROVED COUNTIES

1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES

1. Isiolo
2. Kajiado
3. Migori
4. Wajir

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