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, Nakuru County published 8 out of 11 key budget documents and scored 62 out of 100 points. This was an improvement from 51 out of 100 points in CBTS 2022.

Kenya’s County Budget Transparency Survey 2023
Nakuru County Summary

Population: 2,162,202
Poverty Level: 39%
Water Access: 73%
Health: 93%

Nakuru County published 8 out of 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Nakuru?

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County integrated development plan</td>
<td>-</td>
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<td>x</td>
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<tr>
<td>Annual Development Plan</td>
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<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td>x</td>
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<tr>
<td>County Fiscal Strategy Paper</td>
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<tr>
<td>Approved Programme-Based Budget</td>
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<tr>
<td>Citizens Budget</td>
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<tr>
<td>County Quarterly Budget Implementation Report Q1</td>
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<tr>
<td>Finance Act</td>
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</tr>
</tbody>
</table>

KEY
- Publicly available
- Not published

Overall comprehensiveness score in CBTS 2023

58/100

1 % of Population with access to at least basic drinking water
2 % of Births delivered by a skilled provider
3 The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
The county scored 21 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of 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. Nakuru County provided the information on public participation in the County Fiscal Strategy Paper but lacked the information on the Annual Development Plan, County Integrated Development Plan and Approved Programme Based Budget.

Nakuru County improved in the comprehensiveness of all its previously published budget documents apart from the Approved Programme-Based Budget. Nakuru also had the most comprehensive County Fiscal Strategy Paper in CBTS 2023, and this was also the case in the previous survey. Nakuru county was among the counties with the highest information on fiscal responsibility in its budget documents. The least provided information in Nakuru county is on public participation and capital projects.

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Opportunities to improve Nakuru county budget transparency:

1. In the last four rounds of surveys, Nakuru County has never published the 4th quarter budget implementation report and Finance Act. The county needs to produce, publish, and publicize these key budget documents to the public on time as they are key to effective public participation.

2. In the approved Programme Based Budget, the county did not present the revenue and expenditure in-year performance as well as the details on personnel such as the number of staff, classified in job groups and their costs, which is presented well in Nyeri and Nyandurua counties approved Programme Based Budgets. Further, information on capital projects is not presented in the implementation reports. The county should comprehensively disclose the information as required in the PFM Act and its regulations.

3. Nakuru 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 Nakuru county budget documents

Nakuru County is among the only two counties that failed to publish the County Integrated Development Plan on their website at the time of conducting this survey. The findings further indicate that the county has not published the 4th quarter budget implementation report and Finance Act in the last four rounds of surveys. On a positive note, the county has consistently been improving and making more key budget documents publicly available.

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Transparency Performance by Thematic Area

- Revenue information: 67
- Expenditure information: 69
- Narrative justification: 42
- Pending bills: 84
- Public Participation: 21
- Fiscal Responsibilities: 100
- Capital projects: 47
- Priorities: 81
- Non-financial Information: 50

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