

Kenya's County Budget Transparency Survey 2022

Nakuru County Summary



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

Nakuru county improved in the 2022 transparency index.



Nakuru County published 5 out of 10 key budget documents in CBTS 2022.

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

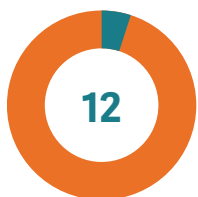
KEY ● Available to the public ● Not published

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

| Key Budget Document | CBTS 2020 | CBTS 2021 | CBTS 2022 |
|---|---------------|---------------|---------------|
| Annual Development Plan | 59 | 56 | 61 |
| County Budget Review & Outlook Paper | Not Published | 81 | 71 |
| County Fiscal Strategy Paper | 75 | 93 | 90 |
| Approved Programme-Based Budget | Not Published | Not Published | 56 |
| Citizens Budget | 50 | 67 | 55 |
| Finance Act | Not Published | Not Published | Not Published |
| County Quarterly Budget Implementation Report | Not Published | Not Published | Not Published |

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

Nakuru County scored above the average National budget transparency index for 2022



Nakuru County scored 12 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

51 /100

Nakuru CBTS Score

18th

Nakuru 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. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.

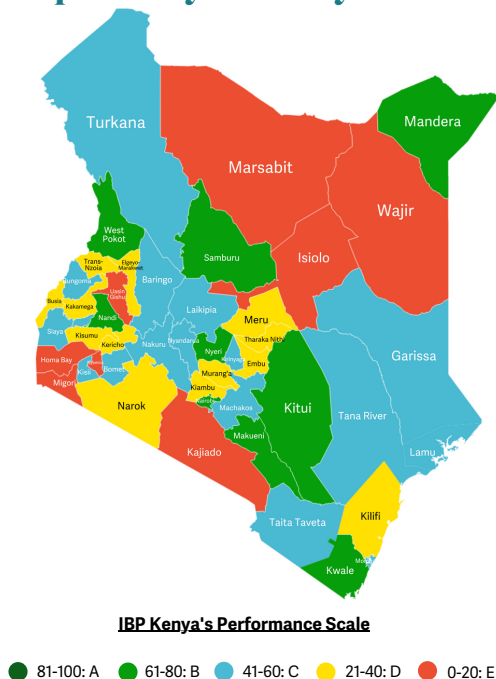
Key observations in Nakuru County county budget documents

Nakuru county is consistently improving in making more budget documents publicly available. The county has consistently published the approved Programme Based Budget, County Fiscal Strategy Paper and Citizens Budget. However, during the evaluation in the last three survey rounds, the county has always missed publishing implementation reports.

The Annual Development Plan does not provide local revenue targets as well as the recurrent and development target by departments. The County Budget Review and Outlook Paper do not have the performance information at the programme and sub-programme level. Additionally, the approved Programme Based Budget does not provide historical expenditure information by department. It further misses the non-financial information.

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. Nakuru county provided information on public participation in the county Fiscal Strategy Paper on priorities submitted by the public and the decisions it informed. However, it missed this information in the Annual Development Plan and approved Programme Based Budget, which were also evaluated.

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



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

Opportunities to improve Nakuru County budget transparency:

- 1 Nakuru county has not published the Finance Act and implementation reports in the last three rounds of surveys during evaluation. The county should produce, publish, and publicize all the key budget documents on time.
- 2 Nakuru county should provide all the required details, especially missing information on revenue and expenditure with their disaggregation up to programme and sub-programme levels. Further non-financial information should also be provided in the publicly available budget documents.
- 3 Nakuru 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.

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