



Kenya's County Budget Transparency Survey 2023

Nandi County Summary



Population

885,711



Poverty Level

36%



Water Access¹

46%



Health²

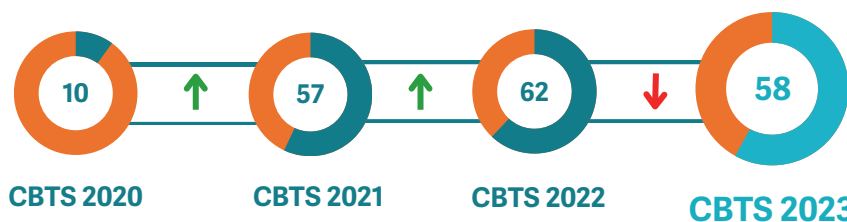
87%



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.³ In the CBTS 2023, Nandi County published 9 out of 11 key budget documents and scored 58 out of 100 points. This was a decline from 62 out of 100 points in CBTS 2022.

Nandi county
dropped in the 2023
transparency index.



Nandi County published 9 out of 11 key budget documents in CBTS 2023.

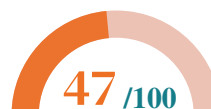
Document	2020	2021	2022	2023
County Integrated Development Plan	●	—	—	●
Annual Development Plan	●	●	●	●
Approved Programme-Based Budget	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●
Citizens Budget	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●
Finance Act	●	●	●	●

KEY ● Publicly available ● Not published

How comprehensive is the content of budget documents in Nandi?

Key Budget Document	2020	2021	2022	2023
County integrated development plan	65	—	—	58
Annual Development Plan	×	44	48	54
County Budget Review & Outlook Paper	×	61	76	56
County Fiscal Strategy Paper	×	32	47	40
Approved Programme-Based Budget	×	48	52	50
Citizens Budget	×	36	60	×
Finance Act	×	40	60	×
County Quarterly Budget Implementation Report	×	58	70	64

KEY ● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)
× Not published



Overall
comprehensiveness
score in CBTS 2023

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.

Key observations in Nandi county budget documents

In CBTS 2023, Nandi County did not publish the Citizens Budget/ Mwananchi Budget and Finance Act on their website. The findings indicate that the county stopped publishing the Finance Act and Citizens Budget which was previously published. The county is one of the 25 counties that published all four quarterly budget implementation reports. Although there was an increase in the number of key budget documents published the county dropped.

On the level of comprehensiveness, Nandi County provides less than half of the required budget information in the County Fiscal Strategy Paper. It also had the County Integrated Development Plan with the least level of information compared to other counties.

Nandi County provides relatively more information on priorities than other thematic areas. The least provided information in Nandi County was on public participation and capital projects.

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 Nandi county budget transparency:

1 While Nandi County published the 4th quarter budget implementation report for the first time, however, it stopped publishing the Citizens Budget and Finance Act which they had published previously. The county needs to be consistent in producing, publishing, and publicizing these key budget documents to the public on time as they are key to effective public participation.

2 In the approved PBB, the county does not present information on how the priorities are linked to development plans, no details on Own Source Revenue projections. Moreover, the county lacks information on capital projects in the approved PBB. The ADP has no information on revenue projections. In addition, the county has no details on the half-year revenue performance in the CFSP. To improve budget transparency, Nandi County should comprehensively provide these details.

3 Nandi 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.

Transparency Performance by Thematic Area



SCAN HERE FOR
THE FULL
REPORT

