

# Kenya's County Budget Transparency Survey 2022

## Nandi 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.<sup>1</sup>

**Nandi has consistently improved in transparency index in the last three rounds of surveys.**



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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
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 ● Available to the public ● Not published

Note: In CBTS 2020, the County published CIDP, which is only evaluated once in 5 years and thus overall score was 10 out of 100 points

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	44	48
County Budget Review & Outlook Paper	Not Published	61	76
County Fiscal Strategy Paper	Not Published	32	47
Approved Programme-Based Budget	Not Published	48	52
Citizens Budget	Not Published	36	60
Finance Act	Not Published	40	60
County Quarterly Budget Implementation Report	Not Published	58	70

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

**Nandi scored above the average National budget transparency index for 2022**



**Nandi County scored 0 out of 100 points on the level of information provided on public participation in its' documents.**

41 /100

National Average CBTS Score

62 /100

Nandi CBTS Score



Nandi CBTS Rank

<sup>1</sup> 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 Nandi County budget documents

The county published one budget document less in 2022 compared to CBTS 2021. However, it still improved in the transparency index. The findings show that the county stopped making available 1st and 2nd quarter implementation reports available to the public which it had previously published.

The Annual Development Plan does not provide information on revenue as well as recurrent and development breakdown. The County Budget Review and Outlook Paper did not provide expenditure performance at the programme and sub-programme level. The County Quarterly Budget Implementation Report also missed the breakdown of recurrent expenditure to personnel emoluments and goods and services. Further, the county has no details on non-financial information in the implementation report.

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. Nandi county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

## 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

## Opportunities to improve Nandi County budget transparency:

- 1 Nandi county has not published the 4th quarter budget implementation report in the last three rounds of surveys. In CBTS 2022, the county did not publish the 1st and 2nd quarter implementation reports, previously available to the public in CBTS 2021. The county should produce, publish, and publicize all the key budget documents consistently and on time.
- 2 Nandi County should provide all the required information on revenue and expenditure with their disaggregation as well as non-financial information in its key budget documents it makes publicly available.
- 3 Nandi 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.

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