

Kenya's County Budget Transparency Survey 2022

Nyandarua 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

Nyandarua county improved in the 2022 transparency index.



Nyandarua 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	Not published	Available
Approved Programme-Based Budget	Not published	Available	Not published
County Fiscal Strategy Paper	Available	Available	Available
County Budget Review & Outlook Paper	Available	Available	Available
Citizens Budget	Available	Not published	Not published
County Quarterly Budget Implementation Report Q1	Not published	Not published	Available
County Quarterly Budget Implementation Report Q2	Not published	Not published	Available
County Quarterly Budget Implementation Report Q3	Not published	Not published	Available
County Quarterly Budget Implementation Report Q4	Not published	Not published	Available
Finance Act	Not published	Not published	Not published

KEY Available to the public Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	50	Not Published	45
County Budget Review & Outlook Paper	65	49	76
County Fiscal Strategy Paper	57	71	63
Approved Programme-Based Budget	Not Published	40	Not Published
Citizens Budget	60	Not Published	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	39

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

Nyandarua scored above the average National budget transparency index for 2022



Nyandarua 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

46/100

Nyandarua CBTS Score

22nd

Nyandarua 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 Nyandarua County budget documents

Nyandarua county improved in the level of information it presents to the public. The county published all the implementation reports in CBTS 2022. However, the county has not published the Finance Act in the last three rounds of the survey. Despite the county's efforts to make more budget documents publicly accessible, the county did not publish the approved program-based budget in CBTS 2022

The county has no details on revenue in the Annual Development Plan. Also, the county lacks information on revenue performance in the implementation reports. Further, the county has no expenditure projection on the recurrent and development by the department. The county did not provide non-financial information in the Annual Development Plan and implementation report. Lastly, the County Budget Review and Outlook Paper do not present the performance of expenditure information at the programme and sub-programme 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. Nyandarua 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 Nyandarua County budget transparency:

1 Nyandarua county has not published the Finance Act in the last three rounds of surveys. The county stopped publishing the approved Programme Based Budget, previously published in CBTS 2021. The county should produce, publish, and publicize all the key budget documents consistently and within the timelines provided in the law.

2 Nyandarua County should provide all the required details on revenue and expenditure with their disaggregation up to programme and sub-programme levels. The county should also provide non-financial information in its budget documents available to the public.

3 Nyandarua 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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