Kenya’s County Budget Transparency Survey 2022

Nyeri 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

Nyeri county has remained transparent but dropped in the 2022 transparency index.

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

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

Nyeri scored above the average National budget transparency index for 2022

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.

www.internationalbudget.org
Key observations in Nyeri County budget documents

Nyeri County should provide all the required details on expenditure with their disaggregation up to programme and sub-programme level. Further, the county should provide information on capital projects. Furthermore, the county should give non-financial details in its key budget documents that it makes publicly available.

Opportunities to improve Nyeri County budget transparency:

1. Nyeri County should provide all the required details on expenditure with their disaggregation up to programme and sub-programme level. Further, the county should provide information on capital projects. Furthermore, the county should give non-financial details in its key budget documents that it makes publicly available.

2. Nyeri 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.

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

Key observations in Nyeri County budget documents

Nyeri is one of the counties that has remained sufficiently transparent compared to other counties in the last three surveys. The county has published all the key budget documents in the last two rounds of CBTS 2021 and 2022.

The county publishes less than half of the information on four of seven key budget documents. The county has no revenue information on the Annual Development Plan and approve Programme Based Budget. The ADP does not have the breakdown of expenditure estimates information by recurrent and development. The approved Programme Based Budget does not have information on capital project details. Further, other details not provided in the implementation report include the breakdown of recurrent to operations and maintenance and personnel emoluments performance. Non-financial information achievements are also not given in the implementation report, which also lacks 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. Nyeri county provided some 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.