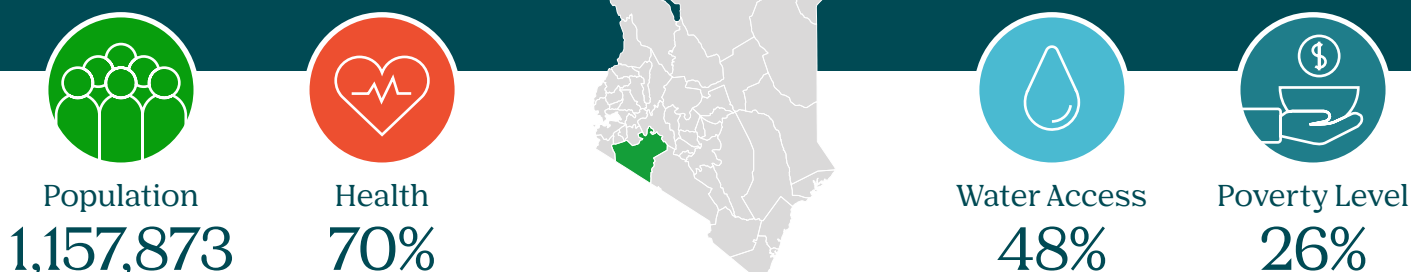


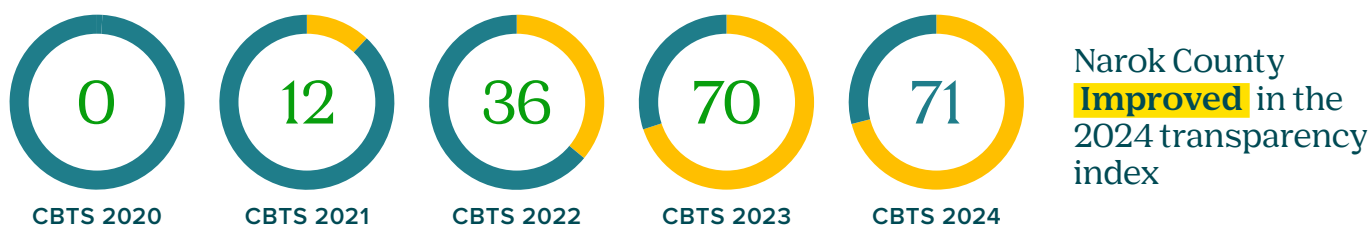
## Kenya's County Budget Transparency Survey 2024

# Narok County Summary



Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, 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 ten 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. In the CBTS 2024, Narok County published 10 out of 10 key budget documents and scored 71 out of 100 points. This is a slight improvement from 70 out of 100 points in CBTS 2023.



Narok County published 10 out of 10 key budget documents in CBTS 2024.

DOCUMENT	2020	2021	2022	2023	2024
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	●	●	●	●	●

● Publicly available    ● Not published

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	×	—	—	71	—
Annual Development Plan	×	×	61	57	63
County Budget Review & Outlook Paper	×	78	74	72	64
County Fiscal Strategy Paper	×	×	53	46	57
Approved Programme-Based Budget	×	×	×	44	48
Citizens Budget	×	×	57	36	50
Finance Act	×	×	×	73	80
County Quarterly Budget Implementation Report	×	×	×	59	64

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



## Key observations in Narok County budget documents

Narok county has for the second time published all key budget documents as required. On the comprehensiveness, the county provides less than half of the required budget information on the approved Programme Based Budget, although there is slight improvement compared to CBTS 2024.

The county entirely does not provide any details on capital projects which should include the detail on location, allocation, status and timeframes, which should be provide in ADP, CFSP, approve PBB, Citizen Budget and implementation reports. The county further does not provide the information on personnel details including numbers and allocations by departments in the approved PBB. The county lacked non-financial information in the implementation reports.

The information on public participation shows the county provided 14 out of 100 points. 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. Narok county provided information on public participation in the county Fiscal Strategy Paper. However, it

## Opportunities to improve Narok County's budget transparency:

**1** Narok County should remain consistent in its publishing of all budget documents required by law in future financial years.

**2** Narok County should have detail information on capital projects such as their locations, budget allocations, statuses, and timeframes in the Annual Development Plan (ADP), County Fiscal Strategy Paper (CFSP), approved Programme Based Budget (PBB), Citizens Budget, and implementation reports, which lacks this information. Additionally, to improve the approved PBB the county should have personnel details, such as the number of staff and their budget allocations by department.

**3** Narok 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.

## Transparency Performance by Thematic



Scan the QR code for the full report:

