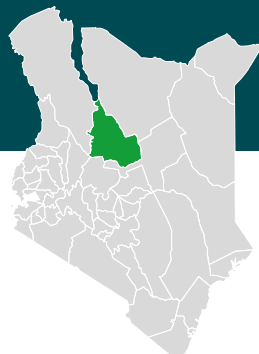


## Kenya's County Budget Transparency Survey 2024

# Samburu 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, Samburu County published 10 out of 10 key budget documents and scored 68 out of 100 points. This represents a drop from 71 out of 100 points in CBTS 2023.



Samburu County **Declined** in the 2024 transparency index

Samburu 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 Samburu County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	56	—	—	69	—
Annual Development Plan	15	55	48	56	58
County Budget Review & Outlook Paper	64	63	63	82	65
County Fiscal Strategy Paper	58	71	63	63	53
Approved Programme-Based Budget	46	48	50	44	59
Citizens Budget	45	45	48	50	50
Finance Act	60	40	60	40	40
County Quarterly Budget Implementation Report	67	67	61	53	42

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



Overall comprehensiveness score in CBTS

## Key observations in Samburu County budget documents

Samburu county has fairly been very consistent in making key budget documents publicly available. In the last two rounds of surveys, the county made all budget documents available to the public. Even though, comprehensiveness remains a challenge as in five of the seven key budget documents assessed comprehensively scored less than 61 out of 100 points with Finance Act and implementation report disclosing around 40 out of 100 points demonstrating lack of most of the budget information in these key budget documents.

The county has not presented the information capital projects including the location, allocation, status and timeframes in the ADP, approved PBB and implementation reports. The county has also not presented the non-financial details, narrative justifications, pending bills in the implementation reports.

The information on public participation shows the county provided 0 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. Samburu county has not provided information on public participation in the county Fiscal Strategy Paper, Annual Development Plan and approved Programme Based Budget.

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

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

**2** Samburu county should provide detailed information on capital projects such as their locations, budget allocations, statuses, and timeframes in the Annual Development Plan (ADP), approved Programme Based Budget (PBB), and implementation reports, which is currently not provided. Additionally, implementation reports should have non-financial details, narrative justifications, and information on pending bills.

**3** Samburu 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:

