

## Kenya's County Budget Transparency Survey 2024

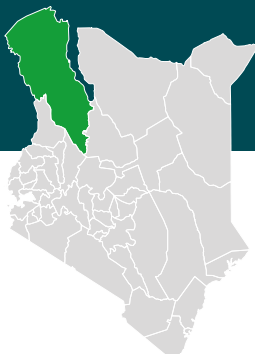
# Turkana County Summary



Population  
**926,976**



Health  
**53%**



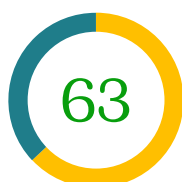
Water Access  
**72%**



Poverty Level  
**83%**

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.

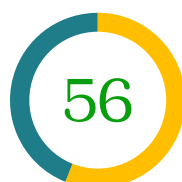
The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Turkana County published 10 out of 10 key budget documents and scored 74 out of 100 points. This is an improvement from 61 out of 100 points in CBTS 2023.



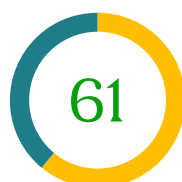
CBTS 2020



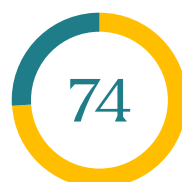
CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024

Turkana County  
**Improved** in the  
2024 transparency  
index

Turkana 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 Turkana County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	74	—	—	71	—
Annual Development Plan	60	55	42	67	56
County Budget Review & Outlook Paper	79	89	83	77	90
County Fiscal Strategy Paper	68	47	×	24	51
Approved Programme-Based Budget	49	52	67	61	51
Citizens Budget	36	40	60	36	48
Finance Act	×	30	27	×	80
County Quarterly Budget Implementation Report	36	43	28	40	67

● 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 Turkana County budget documents

Turkana county has fairly been publishing most of its key budget documents in the last rounds of surveys. In CBTS 2024, the county published all the key budget documents.

The county published a comprehensive CBROP scoring 90 out of 100 points. Although it also published a Citizens Budget which disclosed less than half of the required budget information. The county has no details on pending bills and only 42 out of 100 points on capital projects. In particular the county has no details on capital projects in the implementation reports as it also presented some details in approved PBB and Citizens Budget. The county lacks non-financial, narrative justification, pending bills details in its implementation reports. The approved PBB has no details on personnel including the numbers of personnel and their associated costs by department.

The information on public participation shows the county provided 20 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. Turkana county provided information on public participation in the county Fiscal Strategy Paper. However, it missed this information in the Annual Development Plan and approved Programme Based Budget.

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

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

**2** Turkana county should ensure that its implementation reports include detailed information on capital projects, such as locations, allocations, statuses, and timeframes, addressing the current gap. In addition, the county should also improve its implementation reports by incorporating non-financial information, narrative justifications, and specifics on pending bills which are missing. Whereas the approved Programme Based Budget (PBB), and Citizens Budget contain some details, they should be providing comprehensive non-financial information and justifications and finally the approved PBB should give personnel details, such as the number of staff and their associated costs by departments. This is done by other counties which can act as good practices.

**3** Turkana 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:

