Kenya’s public finance laws emphasize budget transparency to ensure accountability and effective use of public resources. The County Budget Transparency Survey (CBTS) 2023 evaluated the availability of eleven key budget documents online that each county is legally required to publish. In addition, the survey assessed the comprehensiveness of eight key budget documents that include details on revenue, expenditure, public participation feedback, priority narratives, justifications, and capital projects.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2023, Turkana County published 9 out of 11 key budget documents and scored 61 out of 100 points. This was an improvement from 56 out of 100 points in CBTS 2022.

Turkana county improved in the 2023 transparency index.

Kenya’s County Budget Transparency Survey 2023
Turkana County Summary

Population
926,976

Poverty Level
78%

Water Access
42%

Health
53%

Kenya’s County Budget Transparency Survey 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.

Turkana county published 9 out of 11 key budget documents in CBTS 2023.

How comprehensive is the content of budget documents in Turkana?

<table>
<thead>
<tr>
<th>Document</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Integrated Development Plan</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
</tr>
<tr>
<td>Annual Development Plan</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approved Programme-Based Budget</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
</tr>
<tr>
<td>County Fiscal Strategy Paper</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
<td>⭕️</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q1</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q2</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q3</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q4</td>
<td>⭕️</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Act</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

KEY

- ⭕️ Publicly available
- ✗ Not published

1 % of Population with access to at least basic drinking water
2 % of Births delivered by a skilled provider
3 The CBTS 2023 uses 94 questions to measure the level of budget information provided by counties on their key budget documents.
Key observations in Turkana county budget documents

In CBTS 2023, Turkana County did not publish the Finance Act and quarter I County Quarterly Budget Implementation Report on their website.

On the level of comprehensiveness, Turkana County provides less than a quarter of the required budget information in County Fiscal Strategy Paper. In addition, the county disclosed limited information scoring less than 50 out of 100 points in the quarterly budget implementation report and Citizens Budget. The county has a good level of information in the County Integrated Development Plan and County Budget Review and Outlook Paper.

The county scored 21 out of 100 points on the level of information on public participation provided in its documents. The CBTS evaluates whether counties provide details of their engagement with the public during the formulation and approval of budget decisions. This information may include who was involved, input from the public and the impact of that input on the final budget decisions. Turkana County provided the information on public participation in the Programme Based Budget but lacked the information on the County Fiscal Strategy Paper, Annual Development Plan and County Integrated Development Plan.

Opportunities to improve Turkana County budget transparency:

1. Turkana County did not publish its Finance Act and the county needs to produce, publish, and publicize this key budget document to the public on time as it is key to effective public participation.

2. To improve budget transparency, Turkana County should include information on personnel numbers, designation, and cost details at departments/ ministries in the approved Programme Based Budget. Further, lacked multi-year revenue and expenditure performance. The county should present the narrative justifications in the quarterly budget implementation reports.

3. Turkana County should strengthen the information it provides on public participation. The feedback on public input can provide clarity on the justification for their adoption of the input incorporated into the final budget document and allocations made for them, and 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 Area

- Revenue information: 55
- Expenditure information: 61
- Narrative justification: 42
- Public Participation: 21
- Fiscal Responsibilities: 67
- Capital projects: 47
- Priorities: 67
- Non-financial Information: 71

SCANN HERE FOR THE FULL REPORT