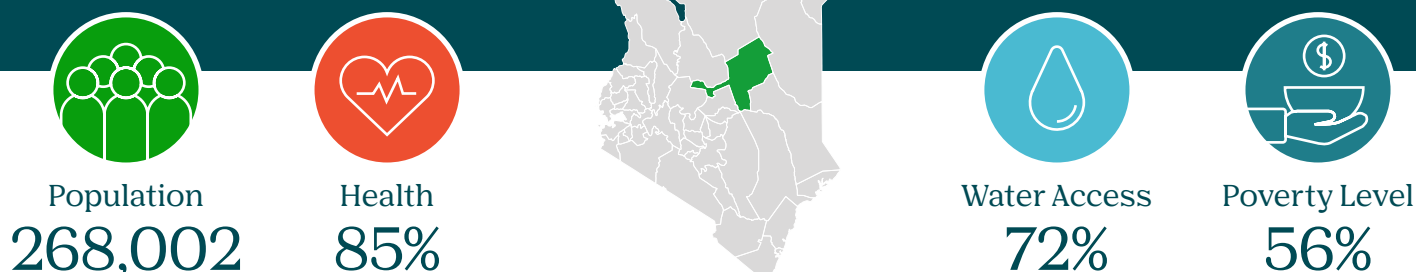


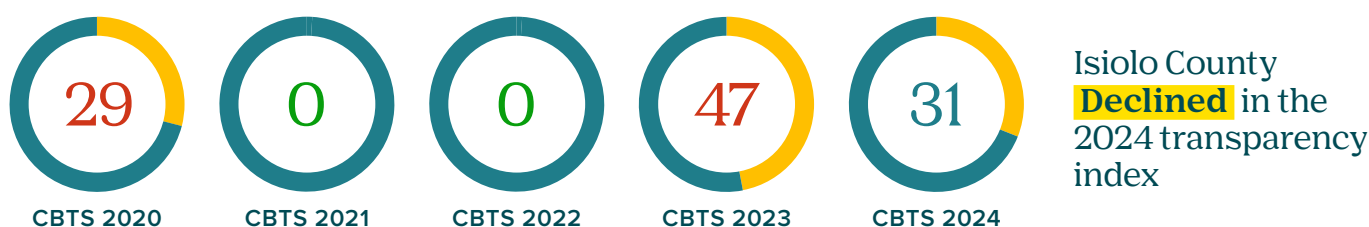
## Kenya's County Budget Transparency Survey 2024

# Isiolo 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, Isiolo County published 3 out of 10 key budget documents and scored 31 out of 100 points. This marks a decline from 47 out of 100 points in CBTS 2023.



Isiolo County published 3 out of 10 key budget documents in CBTS 2024.

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

| 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

| KEY BUDGET DOCUMENT                           | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|------|------|------|------|------|
| County Integrated Development Plan            | 80   | —    | —    | 77   | —    |
| Annual Development Plan                       | 60   | ×    | ×    | 54   | 60   |
| County Budget Review & Outlook Paper          | ×    | ×    | ×    | 90   | 85   |
| County Fiscal Strategy Paper                  | 74   | ×    | ×    | 68   | 61   |
| Approved Programme-Based Budget               | ×    | ×    | ×    | 47   | ×    |
| Citizens Budget                               | ×    | ×    | ×    | ×    | ×    |
| Finance Act                                   | ×    | ×    | ×    | ×    | ×    |
| County Quarterly Budget Implementation Report | ×    | ×    | ×    | ×    | ×    |

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



## Key observations in Isiolo County budget documents

Isiolo County has made strides in availing budget documents to the public across previous surveys. However, in CBTS 2024 the county published less budget documents than in CBTS 2023, failing to publish an Approved Programme-Based Budget, Citizen Budget, Finance Act and County Quarterly Budget Implementation Report.

The county provided no information on revenue targets for the next budget year broken down by source in their ADP. In addition, information on previous expenditure performance below the departmental level was not provided in the CBROP and the CFSP presented little information on pending bills without providing outstanding pending bills.

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. Isiolo county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

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

**1** Isiolo county should produce, publish, and publicize the key budget documents on time, specifically the Approved Programme-Based Budget, Citizen Budget, Finance Act and all four County Quarterly Budget Implementation Reports.

**2** The county should ensure it provides all the required information on revenue with their ADP, and as well as expenditure performance information in their CBROP.

**3** Isiolo County should provide the sections with feedback on public participation with justifications in their ADP, CSFS and PBB. 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:

