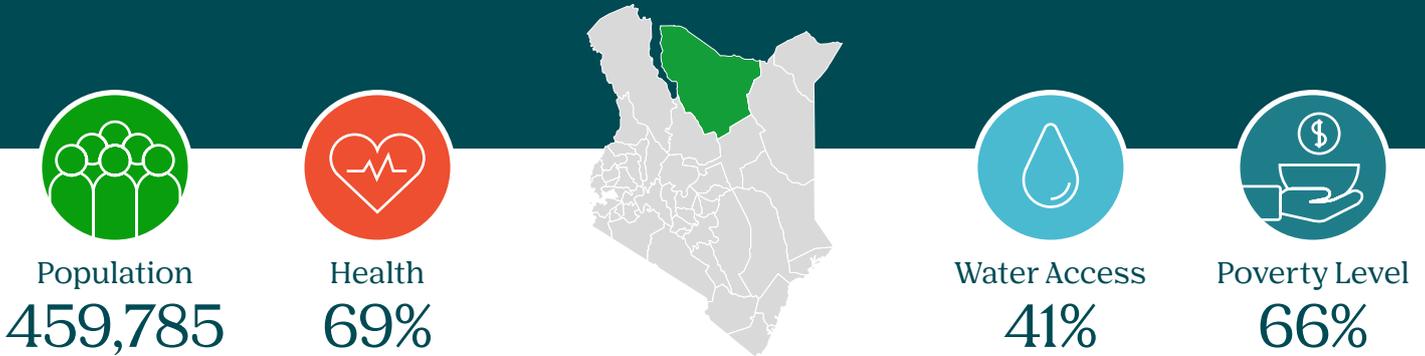


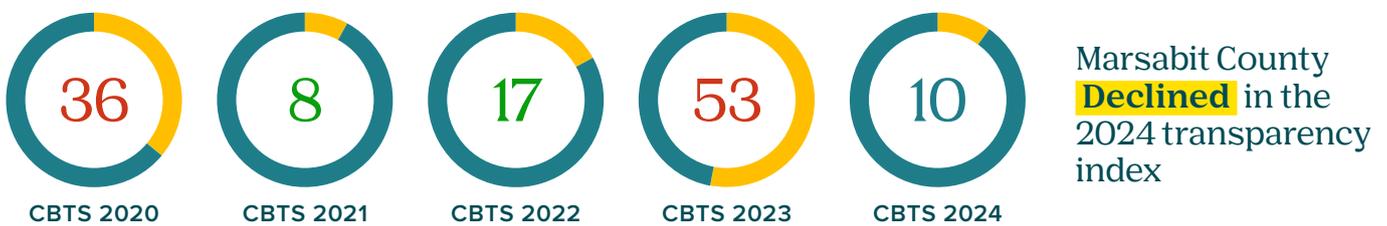
Kenya's County Budget Transparency Survey 2024

Marsabit 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, Marsabit County published 1 out of 10 key budget documents and scored 10 out of 100 points. This significantly declined from 53 out of 100 points in CBTS 2023.



Marsabit County published 1 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 Marsabit County makes publicly available?

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	76	—	—	74	—
Annual Development Plan	70	42	42	39	×
County Budget Review & Outlook Paper	79	×	×	78	×
County Fiscal Strategy Paper	40	×	63	57	68
Approved Programme-Based Budget	×	×	×	×	×
Citizens Budget	×	×	×	×	×
Finance Act	×	×	×	47	×
County Quarterly Budget Implementation Report	×	×	×	30	×

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



Key observations in Marsabit County budget documents

Marsabit county has shown inconsistency in how it has made budget documents available between CBTS 2020 and 2024. In CBTS 2024, the county published only its County Fiscal Strategy Paper failing to publish four documents it previously made available in CBTS 2023.

The county's CFSP did not provide information actual expenditure broken down by sectors, and expenditure allocations broken down to recurrent and development. The CFSP also did not contain all the required information on priorities and how they are aligned to national objectives provided in the Budget Policy Statement.

The information on public participation shows the county has 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. Marsabit county did not provide any information on public participation in the County Fiscal Strategy Paper, Annual Development Plan and approved Programme Based Budget.

Opportunities to improve Marsabit County's budget transparency:

1 Marsabit county has not published the approved Programme Based Budget, Citizens Budget, Finance Act and implementation reports in CBTS 2024. The county should produce, publish, and publicize all the key budget documents on time.

2 Marsabit county should provide all the required details on priorities and on expenditure with their disaggregation in its key budget documents.

3 Marsabit county should provide the section with feedback on public participation with justifications in all its key budget documents subjected to public involvement. 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



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