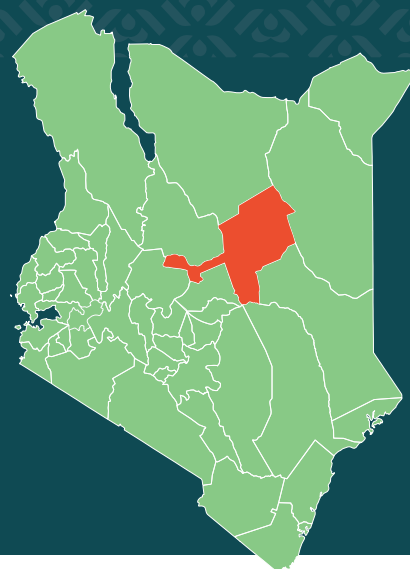


Isiolo County Summary



Population
268,002



Health Access
85%



Water Access
72%



Poverty Level
56%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Isiolo County | **Improved** in the 2025 transparency index

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 timely publication and 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.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 205, Isiolo County published 1 out of 10 key budget documents in a timely manner and scored 59 out of 100 points based on 6 documents that were publicly available.

This represented an increase from 31 out of 100 points in CBTS 2024.

Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	⊘	✓
County Budget Review and Outlook Paper	⊘	✓
County Fiscal Strategy Paper	✓	✓
Approved Programme Based Budget	⊘	✓
Citizen Budget	⊘	⊘
Finance Act	⊘	⊘
County Quarterly Budget Implementation Report Quarter 1	⊘	✓
County Quarterly Budget Implementation Report Quarter 2	⊘	✓
County Quarterly Budget Implementation Report Quarter 3	⊘	⊘
County Quarterly Budget Implementation Report Quarter 4	⊘	⊘

✓ Available ⊘ Not Available

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

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	77	—	—
Annual Development Plan	×	×	54	60	58
County Budget Review & Outlook Paper	×	×	90	85	100
County Fiscal Strategy Paper	×	×	68	61	68
Approved Programme-Based Budget	×	×	47	×	82
Citizens Budget/Mwananchi Budget	×	×	×	×	×
Finance Act	×	×	×	×	×
County Quarterly Budget Implementation Report	×	×	×	×	58

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



Key observations in Isiolo's County budget documents

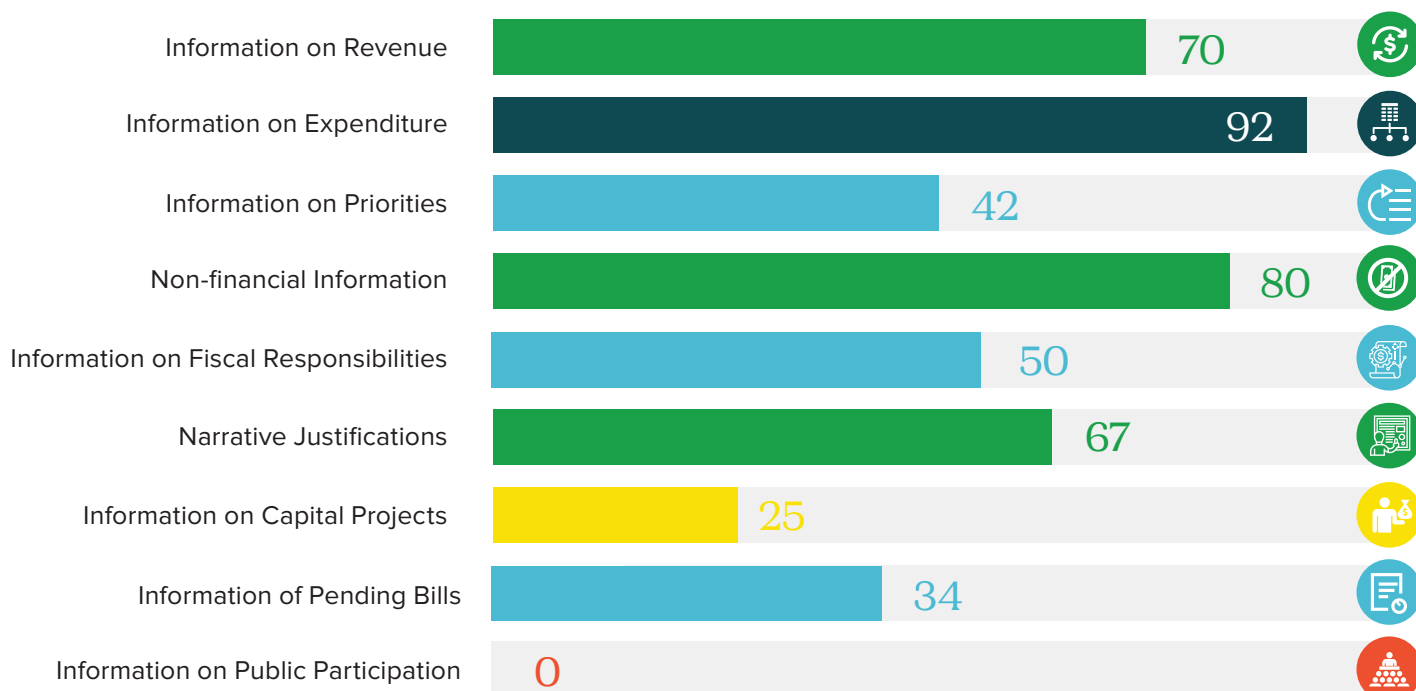
- 1 Isiolo County availed 6/10 documents in the CBTS 2025 with an improvement from 3 out of 10 documents that were published in the CBTS 2024. However, Isiolo County has never published the Citizens Budget/Mwananchi Budget, the Finance Act, Quarterly Budget Implementation Report for Quarter 3 and 4 across the years.
- 2 The County has failed to provide Fiscal responsibility information in the County Fiscal Strategy Paper. This is seen by its dormant score of 50/100 between the CBTS 2024 and the CBTS 2025.
- 3 Isiolo County provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and Approved Programme Based Budget, which were evaluated noted by its 0/100 score. Information such as who was involved, the level at which it was conducted (county, sub-county, ward), public inputs, and how the public feedback informed the final decision was unveiled.
- 4 Isiolo County scored 34/100 points in CBTS 2025 on information on pending bills an improvement from 17/100 in CBTS 2024. The County Fiscal Strategy Papers and the County Quarterly Implementation Reports provided minimal information on pending bills, such as the outstanding pending bills, but lacked information on the county's plans to manage the outstanding pending bills.



Opportunities to improve Isiolo County's budget transparency:

- 1 The County Government should ensure that the Programme-Based Budgets and Quarterly Budget Implementation Reports include clear details on capital projects. This should include project names, locations, allocations, implementation status, and expected completion timelines.
- 2 The County Government should include comprehensive fiscal responsibility information in future County Fiscal Strategy Papers. The County Fiscal Strategy Paper only mentions the fiscal responsibility principles but does not provide a clear explanation of how the County Government is complying with them.
- 3 The County Government should include a clear public participation section in all key budget documents. This section should show when participation was conducted, where it took place, who participated, what issues were raised, and how citizen views influenced final decisions.
- 4 The County Government should provide detailed information on Pending Bills within its County Fiscal Strategy Papers and County Quarterly Implementation Reports, explicitly detailing total outstanding bills, amounts settled, and clear, actionable county plans to manage and settle the remaining balances.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

