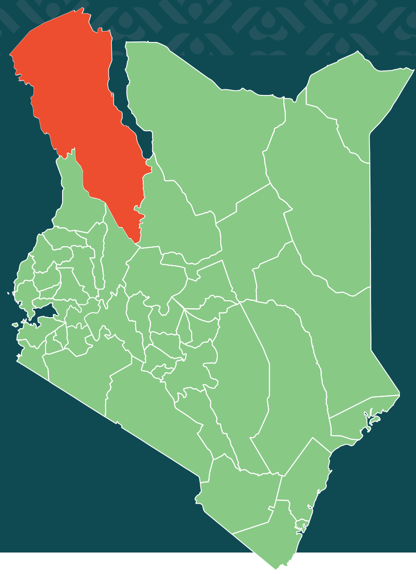
Bajeti Hub

Kenya's County Budget Transparency Survey 2025

# Turkana County Summary



| Population | Health Access | Water Access | Poverty Level |
|---|---|---|---|
| 926,976 | 53% | 72% | 83% |

Source: KDHS, 2022

| CBTS 2021 | CBTS 2022 | CBTS 2023 | CBTS 2024 | CBTS 2025 |
|---|---|---|---|---|
| 67 | 56 | 61 | 74 | 77 |

Turkana County **Improved** in the 2025 transparency index

Kenya's public finance laws put budget transparency at the center 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 2025, Turkana County published 2 out of 10 key budget documents in a timely manner and scored 77 out of 100 points based on 10 documents that were publicly available.

This represented an increase from 74 out of 100 points in CBTS 2024.

## Comparison between timeliness and availability performance

| KEY BUDGET DOCUMENT | TIMELINESS PERFORMANCE | AVAILABILITY PERFORMANCE |
|---|---|---|
| Annual Development Plan | Not Available | Available |
| County Budget Review and Outlook Paper | Not Available | Available |
| County Fiscal Strategy Paper | Available | Available |
| Approved Programme Based Budget | Available | Available |
| Citizen Budget | Not Available | Available |
| Finance Act | Not Available | Available |
| County Quarterly Budget Implementation Report Quarter 1 | Not Available | Available |
| County Quarterly Budget Implementation Report Quarter 2 | Not Available | Available |
| County Quarterly Budget Implementation Report Quarter 3 | Not Available | Available |
| County Quarterly Budget Implementation Report Quarter 4 | Not Available | Available |

Available   Not Available

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

| KEY BUDGET DOCUMENT | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| County Integrated Development Plan | – | – | 71 | – | – |
| Annual Development Plan | 55 | 42 | 67 | 56 | 67 |
| County Budget Review & Outlook Paper | 89 | 83 | 77 | 90 | 92 |
| County Fiscal Strategy Paper | 47 | × | 24 | 51 | 81 |
| Approved Programme-Based Budget | 52 | 67 | 61 | 51 | 64 |
| Citizens Budget/Mwananchi Budget | 40 | 60 | 36 | 48 | 48 |
| Finance Act | 30 | 27 | × | 80 | 80 |
| County Quarterly Budget Implementation Report | 43 | 28 | 40 | 67 | 71 |

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

## Key observations in Turkana's County budget documents

1 The County has demonstrated consistent progress in availing all key budget documents across the budget cycle. However, it continues to face challenges in adhering to timeliness requirements, as not all documents are published within the statutory timelines set out under the PFM Act and related legal frameworks.

2 On comprehensiveness, the County shows persistent gaps in the provision of key information, particularly in the Citizens Budget/Mwananchi Budget on information on capital projects, expenditure information classified into recurrent and development for the coming year.

3 Although the PBB had information on the location and proposed allocation of capital projects, it lacked information on project status and timeframe; historical revenue and expenditure performance for at least two past years by source; personnel information; public participation; how public input was utilized; and which decisions it informed.

4 The ADP has excluded a breakdown of Own Source Revenue for at least five revenue stream upcoming year's targets, broken down on recurrent and development expenditure at department/ sectors or ministries level, public participation; how public input was utilized; and which decisions it informed.

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

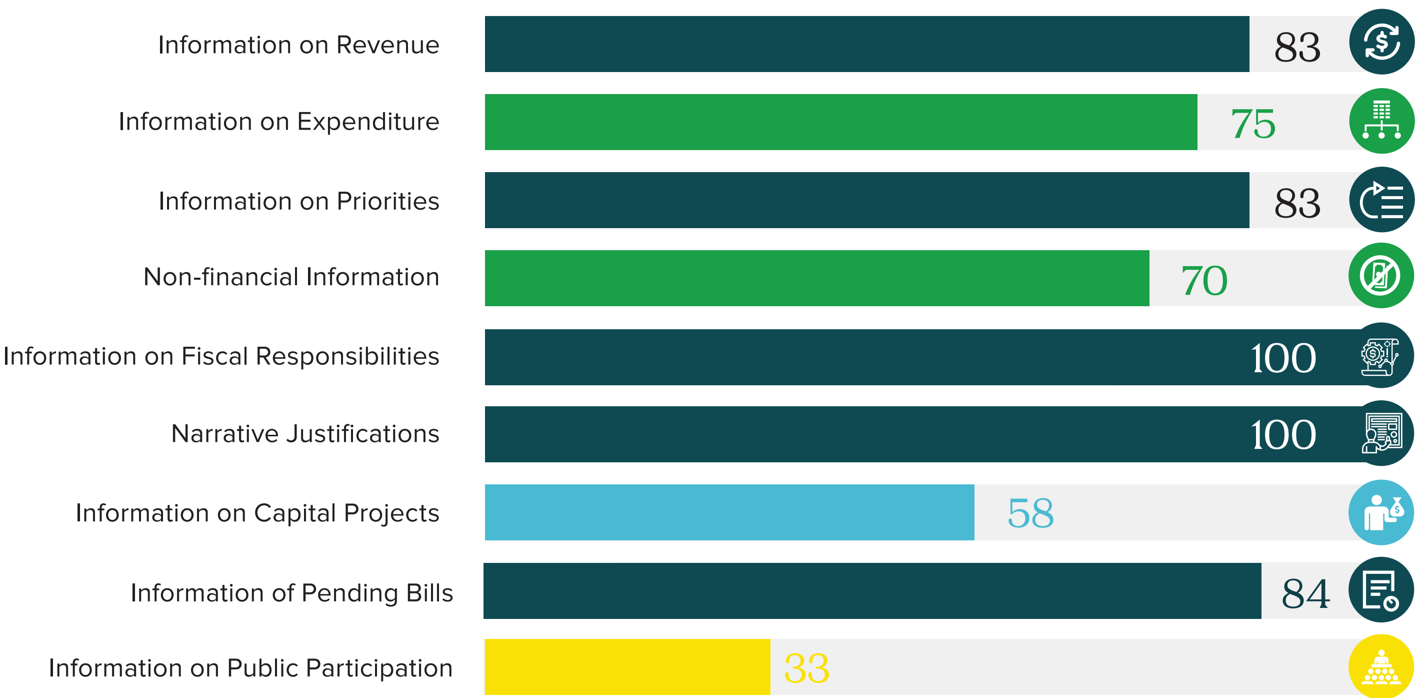
1 There is a clear opportunity to strengthen compliance with statutory timelines by aligning document preparation and publication with the requirements of the Public Finance Management Act (PFMA), 2012. The County should institutionalize a clear and enforceable budget calendar, with defined responsibilities across departments to ensure the timely release of all documents. Good practice can be drawn from documents that are consistently published on time, such as the County Fiscal Strategy Paper (CFSP) and Approved Programme Based Budget (PBB), and replicating this approach across the entire budget cycle.

2 There is an opportunity to enhance the comprehensiveness of budget documents by ensuring that critical information, detailed capital project data, and non-financial performance indicators, is consistently provided across key budget documents, including the Citizens Budget/Mwananchi Budget, Programme-Based Budget (PBB), and Annual Development Plan (ADP).

3 The County has an opportunity to strengthen transparency by standardizing the disclosure of capital projects across all budget documents. Each project should consistently include key details such as location, allocation, implementation status, and timelines to enable tracking from planning through to implementation.

4 Public participation remains an area requiring significant improvement, particularly in demonstrating how citizen input informs final budget decisions. The County has an opportunity to strengthen both the inclusiveness of participation processes and the transparency of feedback mechanisms. Budget documents should consistently include structured reporting on public participation, clearly outlining who participated, the issues raised, and how these inputs were addressed. Good practice would involve categorizing feedback to indicate whether public inputs were incorporated, deferred, or not adopted, with clear justification provided.

## Transparency Performance by Thematic Area

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