

Laikipia County Summary



Population
518,560



Health Access
93%



Water Access
70%



Poverty Level
38%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Laikipia County **Declined** 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 2025, Laikipia County published 3 out of 10 key budget documents in a timely manner and scored 50 out of 100 points based on 6 documents that were publicly available.

This represented a decline from 69 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 Laikipia County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	79	—	—
Annual Development Plan	45	52	50	63	71
County Budget Review & Outlook Paper	88	✗	85	86	77
County Fiscal Strategy Paper	✗	60	56	61	51
Approved Programme-Based Budget	52	50	57	55	61
Citizens Budget/Mwananchi Budget	✗	✗	✗	40	38
Finance Act	✗	✗	100	40	40
County Quarterly Budget Implementation Report	71	29	22	33	✗

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



Key observations in Laikipia's County budget documents

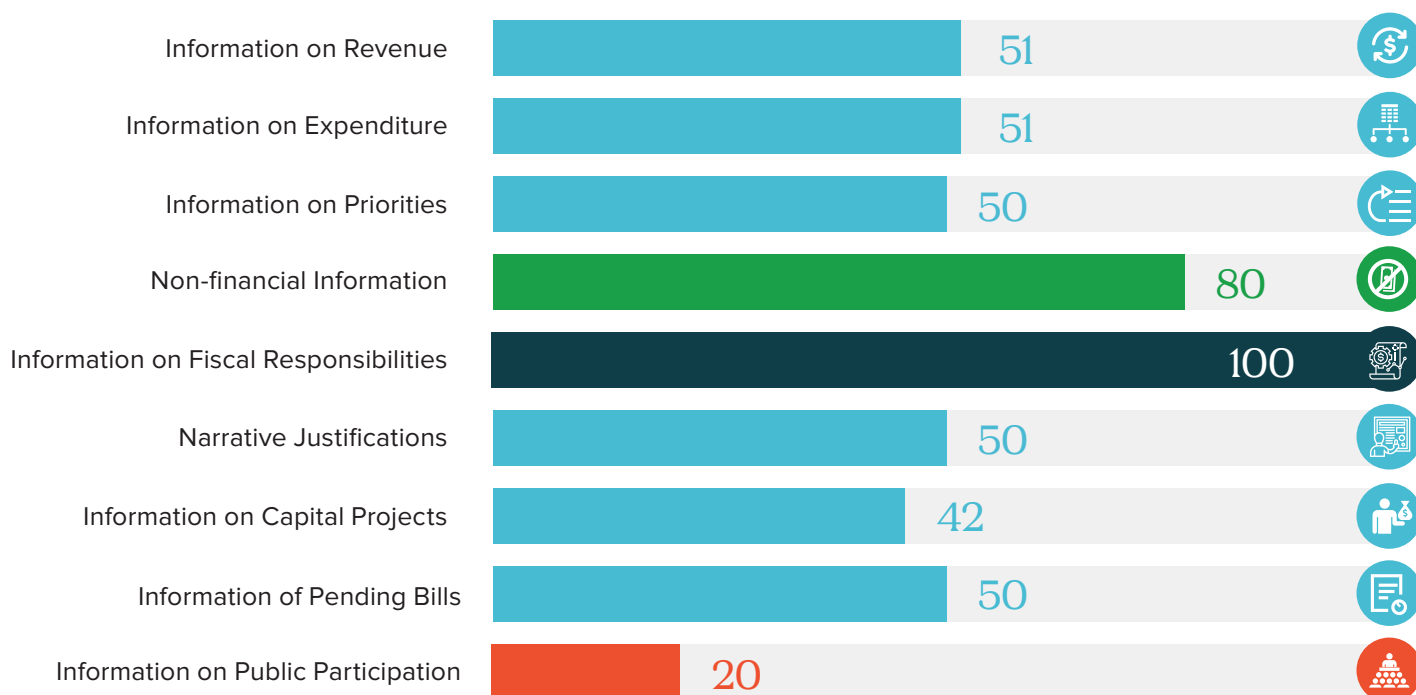
- 1 The County did not publish any of the County Quarterly Budget Implementation Reports (CQBIR). The county's failure to publish any County Quarterly Budget Implementation Reports (CQBIRs) limits public access to information on how funds are utilized throughout the financial year.
- 2 The approved Programme-Based Budget (PBB) also lacked critical information such as expenditure performance, revenue projections, own-source revenue streams, and county priorities.
- 3 Public participation improved slightly from 0 to 20 points which is still poor. Laikipia County provided no information on public participation in the County Fiscal Strategy Paper, Annual Development Plan, and approved Approved Programme Based Budget, which were evaluated.
- 4 Additionally, there was a significant drop in the information provided on narrative justifications from 79 points to 50 points. The decline therefore reduces budget clarity and makes it difficult for the public to interrogate county spending decisions.
- 5 Lastly, information on capital projects remained constant at 42, showing continued gaps in details such as project status and implementation timeframe. Incomplete project information contributes to poor monitoring, and weak accountability in development implementation.



Opportunities to improve Laikipia County's budget transparency:

- 1 The county should be consistent in CBTS performance trend by producing, publishing, and publicizing all the key budget documents on time especially the County Quarterly Budget Implementation Reports at the County Executive, County Assembly, and Bajeti Yetu portal.
- 2 The county should ensure the budget documents have details on revenue with their disaggregation, expenditure performance, the county's priorities and its justifications, and information on capital projects.
- 3 Laikipia County should improve in the information it provides on public participation including justifications in all its key budget documents. It should also provide detailed information on the inputs incorporated into the final budget document, and allocations made for them in the CFSP, ADP, and PBB.
- 4 The county should provide clear and detailed narrative justifications. This will improve public understanding of spending priorities, enhance citizen participation, and enable effective scrutiny of budget decisions.
- 5 Laikipia County should provide capital project information including project status, implementation timelines, location, budget allocations, and expected outputs in the Approved Program Based Budget. Improved disclosure will support monitoring, enhance accountability, and reduce the risk of stalled or poorly implemented development projects.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

