

Nakuru County Summary



Population
2,162,202



Health Access
93%



Water Access
73%



Poverty Level
38%

Source: KDHS, 2022



CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Nakuru 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, Nakuru County published 2 out of 10 key budget documents in a timely manner and scored 87 out of 100 points based on 10 documents that were publicly available.

This represented an increase from 79 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	Available	Available
County Fiscal Strategy Paper	Not Available	Available
Approved Programme Based Budget	Not 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	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 Nakuru County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	Not published	Not published	Not published	Not published	Not published
Annual Development Plan	56	61	67	67	75
County Budget Review & Outlook Paper	81	71	81	100	100
County Fiscal Strategy Paper	93	90	95	83	86
Approved Programme-Based Budget	Not published	56	56	75	92
Citizens Budget/Mwananchi Budget	67	55	67	71	76
Finance Act	Not published	Not published	Not published	Not published	80
County Quarterly Budget Implementation Report	Not published	Not published	69	78	90

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



Key observations in Nakuru's County budget documents

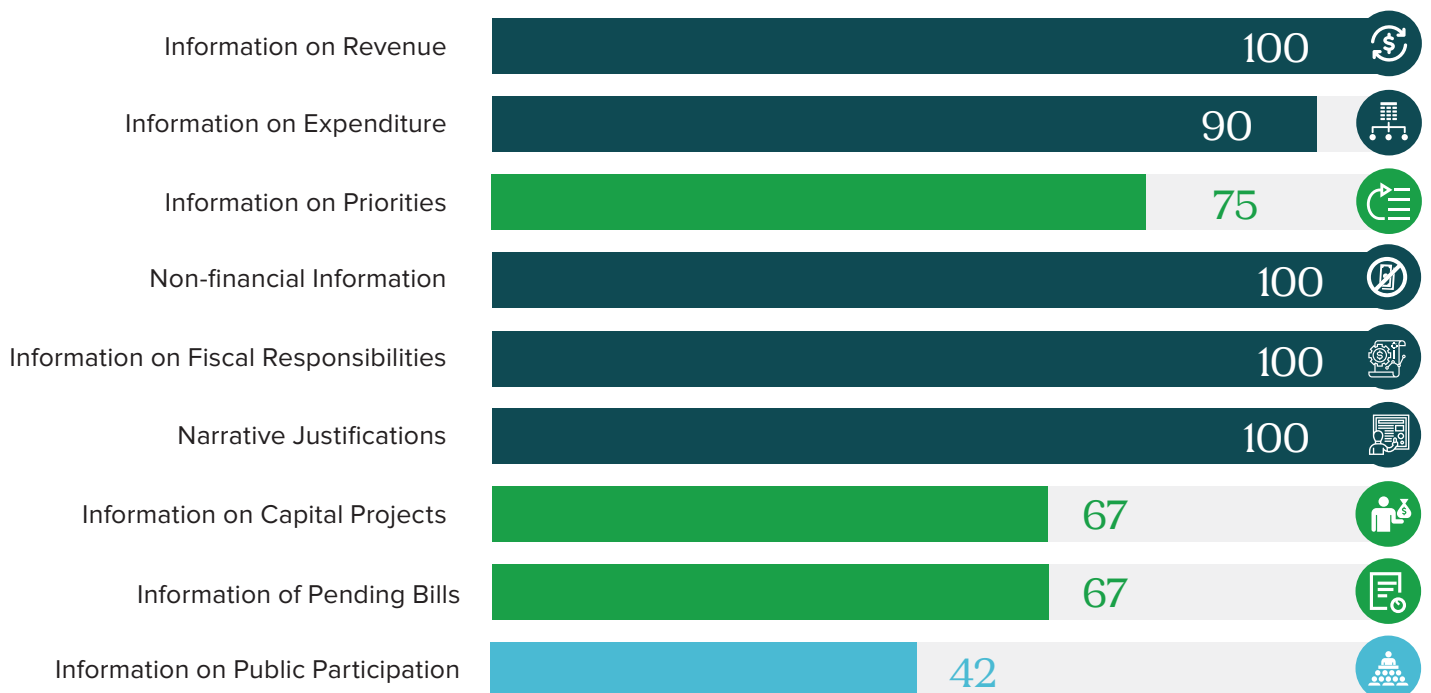
- 1 The county has demonstrated consistent progress in making key budget documents available across the budget cycle. However, the county continues to face challenges in meeting timeliness requirements, with only two budget documents published within the statutory timelines set out under the Public Finance Management Act (PFMA) and related legal frameworks.
- 2 Concerning comprehensiveness, the county exhibits both notable progress and persistent gaps in the provision of key information. Significant weaknesses remain in the Citizens Budget/Mwananchi Budget, particularly in information on capital projects. Additionally, overall performance in information on public participation remains low, indicating continued limitations in the quality and depth of disclosed information.
- 3 The County Budget Review and Outlook Paper (CBROP) recorded the highest score among the ten key budget documents under the comprehensiveness component of the survey. This was followed by the Approved Programme-Based Budget (PBB) and the Finance Act, which was published for the first time, demonstrating a relatively strong provision of information across most assessed areas.



Opportunities to improve Nakuru County's budget transparency:

- 1 The County should strengthen compliance with timeliness requirements by ensuring that all budget documents are published within the statutory deadlines set out under the PFMA and other relevant legal frameworks.
- 2 While all ten key budget documents are being published, the County should improve the quality and completeness of information provided, particularly on public participation, capital projects, and pending bills across all budget documents.
- 3 The county should provide adequate information on which level the public participation was conducted, information on priorities, how citizens' inputs were utilized, and what decisions it informed in its Annual Development Plan and Citizens Budget/Mwananchi Budget to ensure it is comprehensive and effectively communicates budget information to the public.

Transparency Performance by Thematic Area



Scan the QR code
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