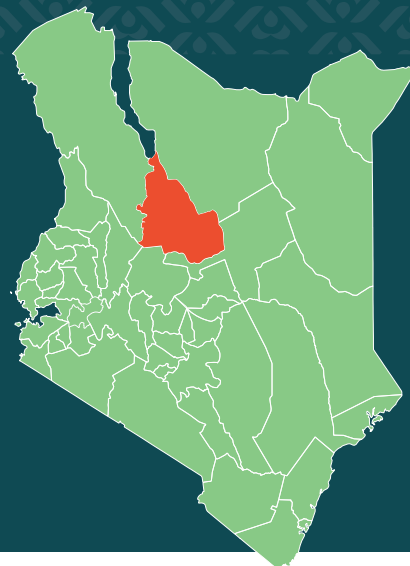


Samburu County Summary



Population
310,327



Health Access
57%



Water Access
29%



Poverty Level
72%

Source: KDHS, 2022



CBTS 2021



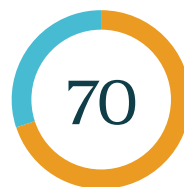
CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

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

Kenya's public finance laws put budget transparency at the center of efforts to secure accountability and 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, Samburu County published 2 out of 10 key budget documents in a timely manner and scored 70 out of 100 points based on 9 documents that were publicly available.

This represented an increase of 68 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 Samburu County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	69	—	—
Annual Development Plan	55	48	56	58	44
County Budget Review & Outlook Paper	63	63	82	65	85
County Fiscal Strategy Paper	71	63	63	53	76
Approved Programme-Based Budget	48	50	44	59	76
Citizens Budget/Mwananchi Budget	45	48	50	50	76
Finance Act	40	60	40	40	×
County Quarterly Budget Implementation Report	67	61	53	42	69



81–100 (A)



61–80 (B)



41–60 (C)



21–40 (D)



0–20 (E)



Not published



Key observations in Samburu's County budget documents

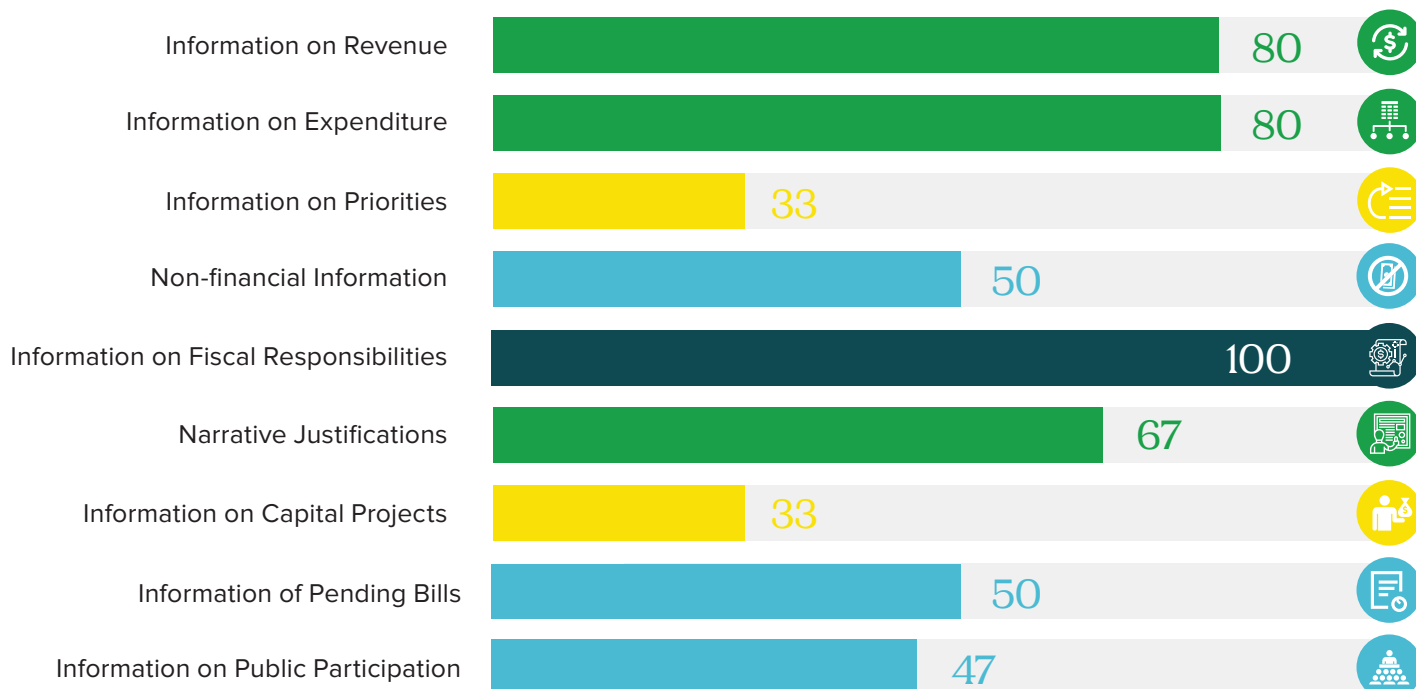
- 1 Samburu County has been very consistent in making key budget documents publicly available. In the last four rounds of surveys, the county published all budget documents except in 2025, when the Finance Act was not made publicly available.
- 2 The county government is still struggling on timely publication of budget documents online, with only 2 budget documents available as per the timeliness survey 2025
- 3 However, the county provided very limited information on capital projects, scoring only 33 points. This reflects gaps in disclosing key details such as project location, budget allocation, implementation status, and timelines in the ADP, the approved Programme-Based Budget (PBB), and implementation reports.
- 4 Information on pending bills in the implementation reports remains a major gap, with the county scoring 50 out of 100 points.
- 5 Regarding public participation, the county scored 47 out of 100 points, representing a significant improvement from 0 out of 100 in CBTS 2024. The CBTS evaluates the quality of feedback mechanisms from the public, including disclosure of who participated, the inputs received, and how those inputs were incorporated into final decisions.



Opportunities to improve Samburu County's budget transparency:

- 1 The county government should improve timeliness and publicize more budget documents online.
- 2 Samburu County should maintain consistency in publishing all budget documents required by law in future financial years, particularly the Finance Act, which was not published in CBTS 2025.
- 3 Samburu County should improve the disclosure of information on pending bills, which is currently at 50 points, to enhance transparency and accountability in financial management.
- 4 Samburu County should strengthen the provision of detailed information on capital projects, currently at 33 points, to support effective public oversight and monitoring of development expenditures.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

