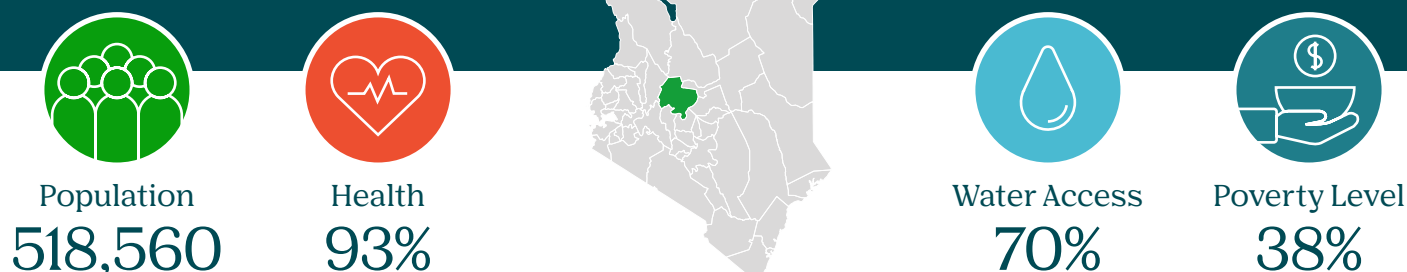


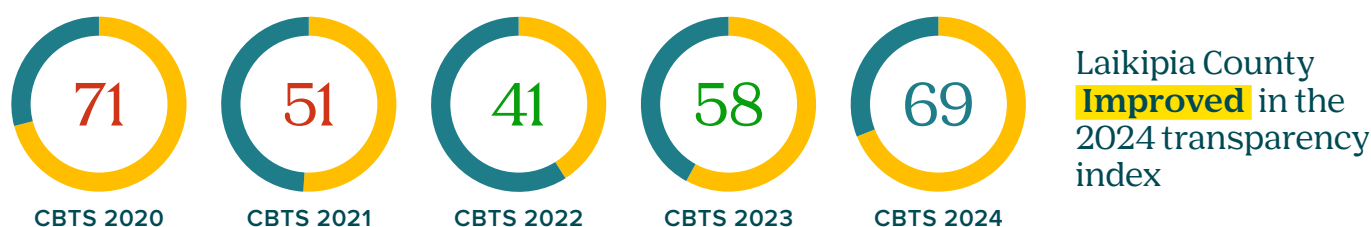
Kenya's County Budget Transparency Survey 2024

Laikipia County Summary



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 the 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.

The CBTS assigns each county a transparency index based on the information it has publicly available. In the CBTS 2024, Laikipia County published 10 out of 10 key budget documents and scored 69 out of 100 points. This is an improvement from 58 out of 100 points in CBTS 2023.



Laikipia County published 10 out of 10 key budget documents in CBTS 2024.

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

DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	●	—	—	●	—
Annual Development Plan	●	●	●	●	●
Approved Programme-Based Budget	●	●	●	●	●
County Fiscal Strategy Paper	●	●	●	●	●
County Budget Review & Outlook Paper	●	●	●	●	●
Citizens Budget	●	●	●	●	●
County Quarterly Budget Implementation Report Q1	●	●	●	●	●
County Quarterly Budget Implementation Report Q2	●	●	●	●	●
County Quarterly Budget Implementation Report Q3	●	●	●	●	●
County Quarterly Budget Implementation Report Q4	●	●	●	●	●
Finance Act	●	●	●	●	●

● Publicly available ● Not published

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	59	—	—	79	—
Annual Development Plan	60	45	52	50	63
County Budget Review & Outlook Paper	79	88	×	85	86
County Fiscal Strategy Paper	44	×	60	56	61
Approved Programme-Based Budget	49	52	50	57	55
Citizens Budget	48	×	×	×	40
Finance Act	80	×	×	100	40
County Quarterly Budget Implementation Report	65	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 County budget documents

Laikipia county has made consistent progress in the availability of budget documents since CBTS 2022. In CBTS 2024, the county published all the required documents by law.

The quarterly budget implementation reports published by Laikipia provides little disaggregated expenditure and revenue information, and no details on capital projects or non-financial information. The county's approved PBB had non-financial information but also lacked any information on historical revenue collection by source. The Citizen Budget also lacked information on key priorities for the coming year.

The information on public participation shows the county provided 0 out of 100 points. The CBTS evaluates the feedback from the public, that is, the information on who was involved, input that resulted from public participation and the decisions incorporated into the final documents. Laikipia county provided no information on public participation in County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

Opportunities to improve Laikipia County's budget transparency:

1 Laikipia county is not consistent in making key budget documents publicly available. The county should not stop producing and publishing all the key budget documents within the timelines required.

2 Laikipia County should provide all required details, especially missing information on revenue and their disaggregation in approved CFSP and ADP. The county should take advantage of the guide developed by the Council of Governors on Citizens Budget, which can assist the county in providing comprehensive details.

3 Laikipia County should provide the section with feedback on public participation with justifications in all its key budget documents. Outcomes of feedback should be in these categories whether A)the input is incorporated into the final budget document, and allocations made for them, this could further tell us there is an impact and decisions were influenced, B)input is considered and taken up but to be implemented in subsequent financial year(s) which could be as a result of limited resources, C) the public input acknowledged but rejected but with proper justification and D) the input is not acknowledged or considered.

Transparency Performance by Thematic



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