Laikipia county has consistently dropped in the last three rounds of the survey.

Laikipia county published 6 out of 10 key budget documents in CBTS 2022.

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

<table>
<thead>
<tr>
<th>Key Budget Document</th>
<th>CBTS 2020</th>
<th>CBTS 2021</th>
<th>CBTS 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Development Plan</td>
<td>Not Published</td>
<td>Not Published</td>
<td>Not Published</td>
</tr>
<tr>
<td>Approved Programme-Based Budget</td>
<td>Not Published</td>
<td>Not Published</td>
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</tr>
<tr>
<td>County Fiscal Strategy Paper</td>
<td>Not Published</td>
<td>Not Published</td>
<td>Not Published</td>
</tr>
<tr>
<td>County Budget Review &amp; Outlook Paper</td>
<td>Not Published</td>
<td>Not Published</td>
<td>Not Published</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Published</td>
<td>Not Published</td>
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</tr>
<tr>
<td>County Quarterly Budget Implementation Report Q1</td>
<td>Not Published</td>
<td>Not Published</td>
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<tr>
<td>County Quarterly Budget Implementation Report Q2</td>
<td>Not Published</td>
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<td>County Quarterly Budget Implementation Report Q3</td>
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<td>County Quarterly Budget Implementation Report Q4</td>
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<tr>
<td>Finance Act</td>
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<td>Not Published</td>
</tr>
</tbody>
</table>

Laikipia scored similar score to the average National budget transparency index for 2022

41/100 National Average CBTS Score

41/100 Laikipia CBTS Score

26th Laikipia CBTS Rank

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1 For public to make quality decisions on budgets, the counties are required to produce and publish online ten key budget documents in a timely manner. The information on budget priorities and participation, revenue, expenditure and non-financial in the key budget documents published is assessed. The ten key budget documents evaluated in CBTS 2022 are those required to be published in FY 2021/22. In CBTS 2020, CIDP, which is evaluated once in 5 years, was assessed.
Key observations in Laikipia county budget documents

Laikipia county has been backsliding in budget transparency. The county's decreasing number of key budget documents published demonstrates this clearly. For example, in 2020, the county published all the key budget documents, but it stopped publishing three in 2021 and stopped one more in CBTS 2022.

The implementation report published by Laikipia county provides little information and misses most of the expenditure performance information, including non-financial performance.

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 some information on public participation in County Fiscal Strategy Paper on priorities submitted by the public but missed information on Annual Development Plan and approved Programme Based Budget.

CBTS 2022: State of Budget Transparency in Kenya's Counties

Opportunities to improve Laikipia county 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.

IBP Kenya's Performance Scale

MOST IMPROVED COUNTIES
1. Kwale
2. Bungoma
3. Taita Taveta
4. Lamu
5. Tharaka Nithi

LEAST TRANSPARENT COUNTIES
1. Isiolo
2. Kajiado
3. Migori
4. Wajir

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