

Kenya's County Budget Transparency Survey 2024

Lamu 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, Lamu County published 10 out of 10 key budget documents and scored 76 out of 100 points. This is an improvement from 68 out of 100 points in CBTS 2023.



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

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

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

KEY BUDGET DOCUMENT	2020	2021	2022	2023	2024
County Integrated Development Plan	67	—	—	91	—
Annual Development Plan	×	64	67	44	63
County Budget Review & Outlook Paper	×	74	100	85	88
County Fiscal Strategy Paper	×	×	65	83	64
Approved Programme-Based Budget	×	×	57	35	51
Citizens Budget	×	×	×	48	52
Finance Act	×	×	×	×	80
County Quarterly Budget Implementation Report	×	×	75	48	66

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



Key observations in Lamu County budget documents

Lamu county has been improving in the number of budget documents it discloses to the public. In CBTS 2024, published all the required key budget documents, including the Finance Act which it did not publish in CBTS 2023.

The county does not comprehensively provide information on priorities in its PBB, especially the links of these priorities to development plans. Furthermore, the citizens budget does not indicate the priorities for the coming years. The county also failed to provide non-financial information in their budget implementation report.

The information on public participation shows the county provided 11 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. Lamu county provided some information on public participation in Annual Development Plan but had none in the County Fiscal Strategy Paper and approved Programme Based Budget, which were evaluated.

Opportunities to improve Lamu County's budget transparency:

1 Lamu county should remain consistent in its publishing of all budget documents required by law in future financial years.

2 Lamu County should provide all required details, especially the missing information on priorities. The county should also take advantage of the guide developed by the Council of Governors on the Citizens Budget, which can assist the county in providing comprehensive details.

3 Lamu County should provide the section with feedback on public participation with justifications. 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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