

Lamu County Summary



Population
143,920



Health Access
93%



Water Access
66%



Poverty Level
36%

Source: KDHS, 2022



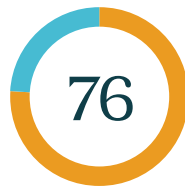
CBTS 2021



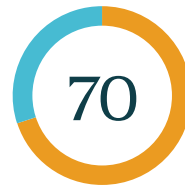
CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Lamu County **Declined** in the 2025 transparency index

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 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, Lamu County published 5 out of 10 key budget documents in a timely manner and scored 70 out of 100 points based on 10 documents that were publicly available.

This represented a decline from 76 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 Lamu County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	91	—	—
Annual Development Plan	64	67	44	63	33
County Budget Review & Outlook Paper	74	100	85	88	81
County Fiscal Strategy Paper	×	65	83	64	79
Approved Programme-Based Budget	×	57	35	51	51
Citizens Budget/Mwananchi Budget	×	×	48	52	38
Finance Act	×	×	×	80	100
County Quarterly Budget Implementation Report	×	75	48	66	61

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



Key observations in Lamu's County budget documents

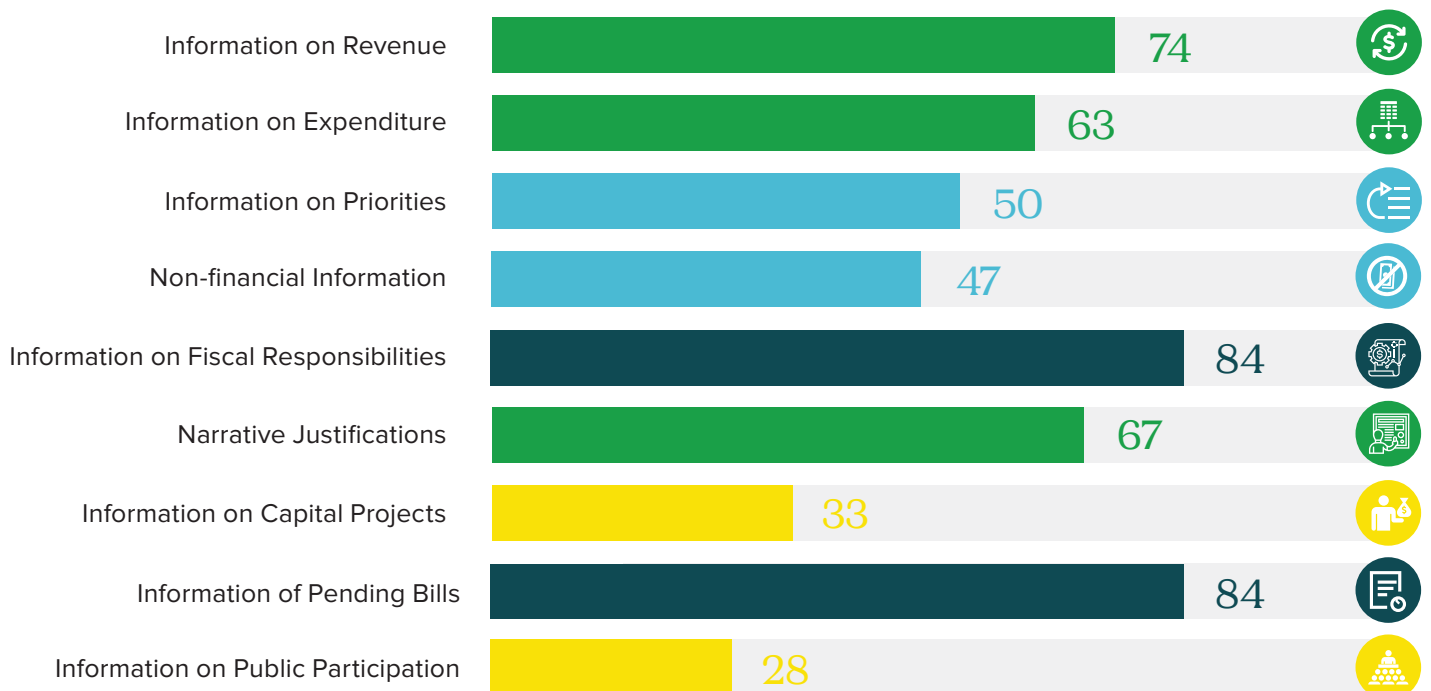
- 1 On timeliness, the county did not publish any of its four County Quarterly Budget Implementation Reports (CQBIRs). The systematic failure to publish these reports creates a significant accountability void that prevents stakeholders from monitoring the alignment of actual expenditure with approved budget estimates, thereby undermining oversight roles.
- 2 Although there has been a slight improvement in the Information on Public Participation score, from 11 points in 2024 to 28 points in 2025, it remains one of the county's weakest areas around budget transparency. While the incremental growth is positive, the persistent underperformance in this area signals a failure to adequately document and respond to citizen input, which erodes the legitimacy of the budget process and limits the impact of public involvement in fiscal decision-making.
- 3 The ADP has witnessed a significant, long-term decline in comprehensiveness, dropping from 64 points in 2021 to a low of 33 points in 2025. Similarly, the Citizens' Budget declined to 38 points in 2025, indicating that the county is struggling to make complex budget information accessible to the average resident. This downward trend in the quality of the documents suggests an erosion of strategic clarity and accessibility, directly hampering the ability of citizens and policymakers to understand county development priorities and hold the administration accountable.



Opportunities to improve Lamu County's budget transparency:

- 1 Institutionalize a mandatory automated compliance calendar within the County Treasury to ensure the timely preparation and publication of all four County Quarterly Budget Implementation Reports (CQBIRs) on the official county website immediately after the end of each quarter, in line with the Public Finance Management (PFM) Act. This will strengthen compliance with legal reporting obligations, enhance transparency, and enable citizens to effectively monitor budget implementation and hold the County Executive accountable.
- 2 Budget practitioners should advocate for the county to adopt a Public Participation Feedback Matrix to be appended to all key budget documents, clearly showing the issues raised during public participation forums and how these inputs were addressed in final documents such as the CFSP and Programme-Based Budget (PBB). This will strengthen feedback loops, improve transparency, and ensure public participation is meaningful, documented, and reflected in county budget decisions.
- 3 During the CBTS dissemination activities, there will be a need to facilitate the sharing of standard PFM requirements and "best-practice" templates for the ADP and Citizens' Budget to ensure alignment with existing standards. Furthermore, the County Government should prioritize ongoing, institutionalized On-the-Job Training (OJT) for technical staff to ensure continuous capacity building in budget-making processes.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

