

Kenya's County Budget Transparency Survey 2022

Lamu County Summary



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 county websites. Secondly, the survey evaluates the comprehensiveness of the information provided on revenue, different aspects of expenditure, budget performance and public participation, which the PFM Act requires for accountability to the public.

Disclosure of information, with disaggregation and provision of participation opportunities, enables meaningful public participation and quality decision-making. This ensures open access to information for all citizens, including the poor and marginalized, to support their engagement with government budgets and overall development. The CBTS assigns each county a transparency index based on the information it has publicly available.¹

Lamu county has consistently improved in transparency in the last three rounds of surveys.



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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
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	●	●	●

KEY ● Available to the public ● Not published

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

Key Budget Document	CBTS 2020	CBTS 2021	CBTS 2022
Annual Development Plan	Not Published	64	67
County Budget Review & Outlook Paper	Not Published	74	100
County Fiscal Strategy Paper	Not Published	Not Published	65
Approved Programme-Based Budget	Not Published	Not Published	57
Citizens Budget	Not Published	Not Published	Not Published
Finance Act	Not Published	Not Published	Not Published
County Quarterly Budget Implementation Report	Not Published	Not Published	75

● 81-100 (A) ● 61-80 (B) ● 41-60 (C) ● 21-40 (D) ● 0-20 (E)

Lamu scored above the average National budget transparency index for 2022



Lamu county scored 0 out of 100 points on the level of information provided on public participation in its' documents.

41 /100

National Average CBTS Score

60 /100

Lamu CBTS Score



Lamu CBTS Rank

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.

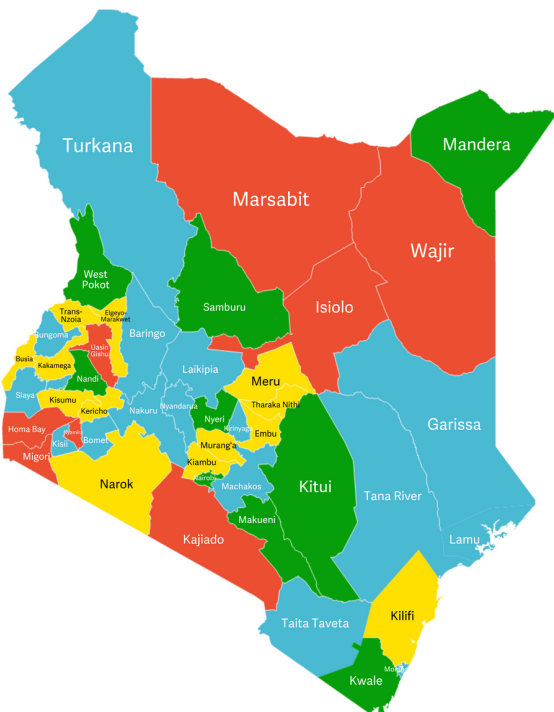
Key observations in Lamu county budget documents

The county has been improving in the level of information it discloses to the public. In CBTS 2022, the county opened the space for budget implementation by publishing two implementation reports. The county still does not publish the Citizens Budget and Finance Act in the last three rounds of surveys.

The county provided one of the most detailed County Budget Review and Outlook Paper. On the downside, it does not comprehensively provide revenue information, specifically local revenue targets in the ADP and the performance of local revenue in the implementation report. Additionally, there are no previous year's performance and at least two outer year revenue by major sources in the approved Programme Based Budget.

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 no information on public participation in the County Fiscal Strategy Paper, Annual Development Plan, and approved Programme Based Budget, which were evaluated.

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



IBP Kenya's Performance Scale

● 81-100: A ● 61-80: B ● 41-60: C ● 21-40: D ● 0-20: E

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

Opportunities to improve Lamu county budget transparency:

1 Lamu county has improved in producing and publishing key budget documents, especially implementation reports. The county is yet to publish all the key budget documents, which have not been published in the last three rounds of surveys. For example, it should publish all implementation reports consistently throughout the year, Finance Act and Citizens Budget in a timely manner.

2 Lamu County should provide all required details, especially the missing information on revenue and their disaggregation in approved CFSP and ADP. 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.

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