



Republic of Kenya
LAMU COUNTY GOVERNMENT



LAMU COUNTY BUDGET AND ECONOMIC PLANNING

Quarterly Budget Implementation Report

Fourth Quarter, Financial Year 2024/2025

Period Ending 30th June, 2025

July, 2025

Department of Budget and Economic Planning

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COUNTY VISION STATEMENT

A nationally competitive county offering good quality life for all its citizens through prudent use of resources, equitable provision of services and implementation of sustainable development.

COUNTY MISSION STATEMENT

To provide services and ensure socio –economic development of the people of Lamu County through prudent utilization of resources and implementation of projects and Programmes.

CORE VALUES

Public Participation	The county will be encouraging and enhance public participation especially during preparation of medium and long term County development plans, annual budget and during review of project performance. Community decisions will be critical in shaping the county’s development agenda.
Accountability & Transparency	All decisions affecting the development needs of the county will be taken in an open and transparent manner. All project information will be displayed prominently in the community.
Initiative and self-help	Communities will be empowered and encouraged to solve their own challenges and seek outside help only when and where needed.
Integrity	The county will uphold the virtues of Integrity and honesty in all project activities to promote trust, understanding and harmony.
Prudence	All county resources will be used efficiently, wisely and carefully to minimize loss and wastage. The county will strive to ensure that projects are environmentally sustainable, friendly and beneficial to both present and future generations.
Sustainability	The county will support projects with potential for long term continuation and of benefits to communities.
Social Inclusion	Where the county will encourage inclusion of all members of the community including: the poor, men, women, physically challenged, youth, vulnerable and marginalized groups.
Equity	All community members including the most vulnerable, the poor, the women, People with Disability and youth will enjoy equal opportunities and rights.

FOREWORD

This Budget Implementation Report is published pursuant to Section 166 of the Public Finance Management (PFM) Act, 2012. It is prepared quarterly and annually to analyse the County's revenue and expenditure for each review period. Expenditure is further disaggregated by department vis-à-vis their approved budgets, enabling the determination of absorption rates.

The report also analyses the sources of revenue to the County and the amounts realised from each source during the reporting period. Internal revenue sources are compared against annual targets to gauge performance in local revenue collection, while external revenue streams—including grants and loans—are examined to determine how much was received to supplement local revenue and facilitate expenditure. Each department's expenditure is reviewed against the approved annual budget to determine quarterly absorption rates.

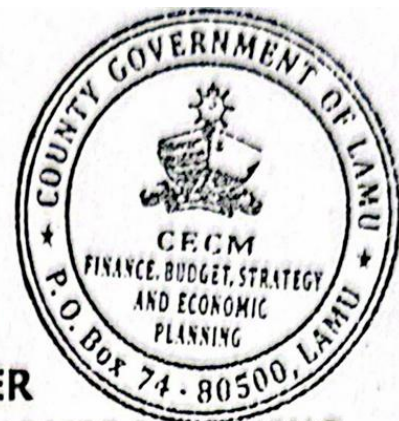
Expenditure is classified as recurrent or development, with recurrent expenditure further disaggregated into personnel emoluments and operations & maintenance. At the end of every financial year, an Annual Budget Implementation Report is prepared to provide a cumulative analysis of expenditure and revenue received during the year.

Finally, the report highlights challenges faced in implementing the budget and recommends remedial measures to enhance effective service delivery and prudent financial management in Lamu County.

Thank you for your continued support.



MOHAMED MBWANA ALI
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, BUDGET, STRATEGY AND ECONOMIC PLANNING



EXECUTIVE SUMMARY

The Lamu County Government approved a supplementary budget of KShs. 4,988,654,037 for FY 2024/2025. After accounting for ring-fenced funds under the Health Facility Improvement Financing Act, 2023 and the Alcoholic Drinks Control Act, 2020, the net revenue available for appropriation stood at KShs. 4,856,154,037, of which KShs. 1.90 billion (39%) was allocated to development programmes and KShs. 2.95 billion (61%) to recurrent expenditure.

During the reporting period, the County received total revenues of KShs. 4.68 billion, comprised of:

- KShs. 3.25 billion from the equitable share of revenue raised nationally;
- KShs. 659.4 million from conditional grants and additional allocations;
- KShs. 234.88 million from Own Source Revenue (93% of the annual target of KShs. 252.5 million); and
- KShs. 534.17 million carried forward as cash balance from FY 2023/2024.

On expenditure, the County spent KShs. 4.05 billion, reflecting an 83% absorption rate against the approved budget. Out of this, KShs. 2.81 billion was spent on recurrent programmes (95% absorption) and KShs. 1.24 billion on development projects (65% absorption). By economic classification, the expenditure comprised:

- KShs. 1.67 billion on compensation to employees;
- KShs. 719.14 million on operations and maintenance; and
- KShs. 1.24 billion on development activities.
- Departmental Performance Highlights

Finance, Economy & Strategic Planning achieved almost 100% absorption of its recurrent budget, reflecting improved fiscal discipline and centralised personnel emoluments management.

Infrastructure, Land and Urban Development spent 83% of its development allocation—largely on KISSP, spatial planning, and road and cabro paving works—making it one of the top drivers of capital expenditure.

Medical Services registered 86% development budget absorption. Key achievements included installation of oxygen plants, procurement of medical equipment for county hospitals, completion of ward renovations, and upgrading of health facility power systems.

Education, Gender, Youth Affairs, Sports & Social Services utilised 70% of its development allocation, delivering new ECDE classrooms, social hall rehabilitations, vocational training centre upgrades, and sports facility improvements.

Agriculture, Irrigation & Food Security absorbed 52% of its development allocation, focusing on provision of certified seeds, mechanisation support (tractors and trailers), and food security resilience programmes.

Trade, Investment & Tourism achieved 86% absorption with visible outputs such as cabro paving at Hongwe Market, rehabilitation of market toilets, and equipping of jua kali sheds.

Water, Energy, Public Health and Environment recorded mixed performance, with high absorption in renewable energy and solar streetlight projects but low execution in some water pipeline extensions and FLLoCA climate resilience projects.

Devolution, Disaster and Resource Mobilization posted the lowest absorption (34% development) owing to delays in flagship projects such as the County Headquarters and swimming pool at the Command Centre.

Report Organization

This Fourth Quarter Budget Implementation Report is arranged in a logical sequence to give readers a full picture of budget performance and non-financial outcomes:

Chapter 1–Introduction:

Outlines the constitutional and legal basis for preparing quarterly reports, the purpose of the report, and an overview of the FY 2024/25 budget, including recurrent and development allocations.

Chapter 2–Revenue Performance:

Presents a detailed analysis of all revenue sources—equitable share, conditional grants, Own Source Revenue, and balances brought forward—compared to targets for the quarter and cumulatively.

Chapter 3–Expenditure Analysis:

Breaks down spending by economic classification (personnel emoluments, operations and maintenance, and development), by department, and by programme/sub-programme. It also highlights reasons for low absorption of funds and pending bills.

Chapter 4–Departmental Non-Financial Performance:

Summarises key achievements, outputs, and service delivery indicators reported by each department for FY 2024/25.

Chapter 5–Key Observations and Recommendations:

Draws together lessons from revenue and expenditure performance, identifies challenges such as delayed disbursements and procurement bottlenecks, and proposes measures to improve budget execution in subsequent periods.

This chapter-by-chapter approach ensures that the report not only meets the legal requirements of Section 166 of the PFM Act but also offers an accessible, evidence-based overview of how public resources were raised and used during the reporting period.

Challenges and Way Forward

Despite improvements in Own Source Revenue and development expenditure compared to the previous financial year, budget execution was constrained by delayed disbursement of funds following late enactment of the County Allocation of Revenue Act (CARA) 2024 and the County Governments Additional Allocations Act 2025, as well as the ripple effects of the collapsed Finance Bill at the national level. As of 30th June 2025, the County reported pending bills amounting to KShs. 32.11 million, creating fiscal pressure on future budgets.

The County Government remains committed to addressing these challenges by strengthening revenue automation, enhancing expenditure efficiency, fast-tracking procurement and project implementation, and prioritising timely settlement of pending bills to ensure sustainable fiscal management and improved service delivery to the residents of Lamu County.

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ABBREVIATION AND ACRONYMS

FY:	Financial Year
OSR:	Own-Source Revenue
Kshs:	Kenyan Shillings
PFM	Public Finance Management Act
CBIRR:	County Budget Implementation Report
VTC:	Vocational Training Centre
CIDP:	County Integrated Development Plan
ECDE:	Early Childhood Development and Education
WSP:	Water Service Providers
PPP:	Public-Private Partnership
AIA:	Appropriations in Aid

1.0 INTRODUCTION

This report is prepared in accordance with Article 228(6) of the Constitution of Kenya, 2010, and Section 166 of the Public Finance Management (PFM) Act, 2012. Article 228(6) requires the Controller of Budget to oversee the implementation of budgets for both national and county governments by authorizing withdrawals from public funds. Section 166 of the PFM Act further mandates that counties must prepare and submit quarterly budget implementation reports to ensure transparency and accountability in the utilization of public resources.

In compliance with these legal provisions, this report provides an analysis of the fourth-quarter budget implementation for Lamu County for the fiscal year 2024/2025, ending on June 30th, 2025. It reviews the revenue performance, expenditure, and challenges faced in the period under review, alongside departmental performance and budget absorption rates.

1.1 Overview of FY 2024/25 Budget

The County's approved supplementary budget for FY 2024/25 is KShs 4,988,654,037. This includes Kshs. 3,254,430,723 as the equitable share of revenue raised nationally, Kshs. 947,551,160 as additional allocation/conditional grants, Kshs. 534,172,154 as cash balance ,and, KShs 252,500,000 in projected Own Source Revenue, comprised of KShs 120,000,000 from general local sources, KShs 130,000,000 from hospital services (AIA), and KShs 2,500,000 from liquor licensing.

However, pursuant to the Lamu County Health Facility Improvement Financing Act, 2023 and the Lamu County Alcoholic Drinks Control Act, 2020, a total of KShs 132,500,000 is earmarked for use at the source. These funds are ring-fenced to support specific statutory functions such as health service improvement and alcohol regulation and enforcement, and are implemented through respective special purpose accounts as per the Acts Guiding them respectively. Therefore, the net

revenue available for appropriation through the supplementary budget stands at KShs 4,856,154,037, comprising Kshs.1,903,721,276 million (39 percent) and Kshs. 2,952,432,760 million (61percent) allocation for development and recurrent programmes respectively. The approved budget estimates represented an increase of 7 per cent compared to the previous financial year when it was Kshs.4.54 billion, and comprised of Kshs.1.54 billion towards development expenditure and Kshs.3.0 billion for recurrent expenditure.

1.1.1 County Development Budget

The development budget for FY 2024/25 was Kshs. **1,903,721,276** representing 39 per cent of the total county budget.

The table below shows the departmental development budget for the FY 2024/25.

Table 1: County Development Budget per Department

Department	Approved Budget Allocation (Kshs.) Development
County Assembly	104,500,000
County Executive and PSM	24,697,790
Agriculture, Irrigation & Food Security	273,525,000
Land, Physical Planning, & Urban Development	547,564,894
Education, Technology, Gender, Youth Affairs, Sports & Social Services	123,789,705
Medical Services	171,175,308
Trade, Investment & Tourism	36,639,634
Climate Change, Information, Communication, E-Government & Citizen Participation	28,428,996
Fisheries, Blue Economy, Livestock, Veterinary & Cooperative Development	52,535,034
Water & Energy	127,544,825
Public Health, Environment And Sanitation	173,689,541
Budget And Economic Planning	-
Road, Transport, Infrastructure & Public Works	96,910,506
Lamu Municipality	92,118,358
Devolutions, Disaster And Resource Mobilization	50,601,685
Total	1,903,721,276

1.1.2 County Recurrent Budget

The recurrent budget for the FY 2024/25 was Kshs. 2,952,432,760 representing 61 per cent of the total county budget. The table below shows the recurrent departmental budget

Table 2: County Recurrent Budget per Department

Department	Approved Budget Allocation (Kshs.) Recurrent
County Assembly	466,864,730
County Executive and PSM	194,281,596
Finance, Economy & Strategic Planning	1,777,796,695
Agriculture, Irrigation & Food Security	20,500,000
Land, Physical Planning, & Urban Development	18,600,000
Education, Technology, Gender, Youth Affairs, Sports & Social Services	98,850,000
Medical Services	133,035,680
Trade, Investment & Tourism	30,980,139
Climate Change, Information, Communication, E-Government & Citizen Participation	11,520,000
Fisheries, Blue Economy, Livestock, Veterinary & Cooperative Development	6,708,450
County Public Service Board	11,425,000
Water & Energy	57,658,000
Public Health, Environment And Sanitation	20,326,260
Budget And Economic Planning	6,000,000
Road, Transport, Infrastructure & Public Works	5,600,000
Lamu Municipality	44,828,110
Devolutions, Disaster And Resource Mobilisation	47,458,100
Total	2,952,432,760

2.0 REVENUE PERFORMANCE

2.1 Overall revenue Performance

During the review period, the County received Kshs.4.68 billion in revenues to fund its development and recurrent activities. The total revenue consists of Kshs.3.254 billion from the equitable share of revenue raised nationally, additional allocations from the government and development partners of Kshs.659.4 million, and its own-source revenue (OSR) collection of Kshs.234.87 million. In addition, the County had a cash balance of Kshs.534.17 million from FY 2023/24. The table below shows an analysis of revenue performance during the FY 2024/2025 for the period ended 30th June, 2025.

Table 3: Revenue Performance

S/NO	Revenue Category	Annual Budget Allocation (Kshs.)	Actual Receipts at 30th June, 2025 (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share	3,254,430,723	3,254,430,723	100%
Subtotal		3,254,430,723	3,254,430,723	100%
B	Additional Allocations/Conditional Grants			
	Roads Maintenance Fuel Levy	-	47,403,262	
	DANIDA Grant – Primary Health Care	3,997,500	3,997,500	100%
	IDA (World Bank) – KISIP II	28,128,530	28,128,530	100%
	AFD – KISIP II	482,000,000	395,269,352	82%
	IDA (World Bank) – FSRP	173,076,923	70,127,132	41%
	IDA (World Bank) – KDSP II	37,500,000	0	0%
	SIDA (Sweden) – KABDP	10,918,919	0	0%
	IDA (World Bank) – KUSP-UDG	20,587,243	0	0%
	IDA (World Bank) – KUSP-UIG	37,547,736	34,857,036	93%

	KfW – FLLoCA CCRI Grant	11,000,000	6,830,615	62%
	IDA (World Bank) – FLLoCA CCRI Grant	70,000,000	0	0%
	Balance Brought Forward – FLLoCA	72,697,125	72,697,125	100%
	Primary Health Care (Unbudgeted)	97,184	97,184	100%
Subtotal		947,551,160	659,407,736	70%
C	Own Source Revenue			
	Ordinary Own Source Revenue	120,000,000	92,083,822	77%
	Hospital Services	130,000,000	140,181,850	108%
	Liquor Licensing (NEW)	2,500,000	2,611,000	104%
Subtotal		252,500,000	234,876,672	93%
D	Other Sources of Revenue			
	Balance Brought Forward – Equitable Share	534,172,154	534,172,154	100%
Subtotal		534,172,154	534,172,154	100%
TOTAL		4,988,654,037	4,682,887,285	94%

2.2 Own Source Revenue Performance

In the FY 2024/25, the County generated a total of Kshs. 234,876,672 from its sources of revenue, inclusive of FIF and AIA. The OSR includes Kshs. 140,181,850 as FIF, Kshs. 92,083,822 as ordinary OSR, and Kshs. 2,611,000 million for liquor licensing. This amount represented an increase of 10 per cent compared to Kshs.213.19 million realised in a similar period in FY 2023/24 and was 93 per cent of the annual target. The table below represents the performance of OSR per stream

Table 4: Target Revenue Against Actual Revenue Per Stream

REVENUE STREAMS	Actual Receipts FY 2023/2024	Targets FY 2024/2025	Actual Q1 FY 2024/2025	Actual Q2 FY 2024/2025	Actual Q3 FY 2024/2025	Actual Q4 FY 2024/2025	Total Actual Receipts FY 2024/2025	Variance on Annual Target FY 2024/2025	% Achievement FY 2024/2025
BUSINESS PERMIT CURRENT YEAR	20,885,500	23,650,773	2,205,200	822,600	11,616,964	7,879,782	22,524,546	(1,126,227)	95%
TRAINING/LEARNING CENTRES (ATC)	457,000	499,223	142,000	121,450	80,000	132,000	475,450	(23,773)	95%
MARKET STALLS RENT	1,094,950	1,496,721	176,500	485,800	473,161	361,260	1,496,721	-	100%
FRUITS & VEGETABLES/PRODUCE CESS	1,222,480	1,497,473	477,760	231,180	119,960	600,585	1,429,485	(67,988)	95%
MEAT INSPECTION FEES	332,800	604,230	133,530	138,310	166,430	165,960	604,230	-	100%
AGRICULTURE VEHICLES HIRE (AMS TRACTORS)	8,629,339	9,000,000	-	543,826	43,315	1,309,236	1,896,377	(7,103,623)	21%
OPEN AIR MARKET FEE	1,558,520	3,563,545	228,990	216,810	549,945	567,800	1,563,545	(2,000,000)	44%
SLAUGHTERING FEE	747,770	193,440	65,520	58,620	48,000	21,300	193,440	-	100%
LIVESTOCK CESS	217,810	83,790	26,350	34,310	11,080	12,400	84,140	350	100%
FISH CESS	7,618,328	5,642,465	1,468,680	1,438,130	1,353,883	1,381,772	5,642,465	-	100%
STREET PARKING FEE	3,860,330	4,972,561	1,105,070	1,172,840	1,830,601	864,050	4,972,561	-	100%
SALES OF FLOWERS,MIRAA,ETC	4,609,000	12,735,000	1,230,000	2,685,000	2,170,000	2,650,000	8,735,000	(4,000,000)	69%

REVENUE STREAMS	Actual Receipts FY 2023/2024	Targets FY 2024/2025	Actual Q1 FY 2024/2025	Actual Q2 FY 2024/2025	Actual Q3 FY 2024/2025	Actual Q4 FY 2024/2025	Total Actual Receipts FY 2024/2025	Variance on Annual Target FY 2024/2025	% Achievement FY 2024/2025
WHEAT & MAIZE CESS		3,320	-	-	-	-	-	(3,320)	0%
VETERINARY	16,050	350	-	-	-	-	-	(350)	0%
FOREST CESS	1,207,995	853,920	284,350	213,260	230,910	125,400	853,920	-	100%
METAL SCRAP	2,196,080	417,100	120,900	50,200	204,000	42,000	417,100	-	100%
SIGN BOARDS & ADVERTISEMENT FEE	4,613,556	3,990,600	185,050	278,500	3,209,050	318,000	3,990,600	-	100%
PHYSICAL PLANNING	8,105,651	9,178,522	1,297,275	841,190	2,215,755	1,824,302	6,178,522	(3,000,000)	67%
SAND, GRAVEL, AND BALLAST EXTRACTION FEES	5,266,727	12,125,943	2,592,775	2,740,270	3,740,580	3,052,318	12,125,943	-	100%
FISHERIES LICENCE	107,500	98,000	71,400	9,100	14,500	3,000	98,000	-	100%
LAND RATES	8,520,930	18,271,244	489,165	390,274	8,020,754	2,371,051	11,271,244	(7,000,000)	62%
PUBLIC HEALTH	1,984,810	2,657,328	263,100	304,400	769,922	319,906	1,657,328	(1,000,000)	62%
HIDES AND SKINS FEE	3,450	37,368	3,000	2,200	1,000	-	6,200	(31,168)	17%
WATER DISILATION PLANT		101,150	-	101,150	-	-	101,150	-	100%
SALARY COMMISION	2,465,063	2,549,004	383,609	644,804	925,617	664,720	2,618,750	69,746	103%
OTHERS MISCELLANEOUS	217,684	5,776,930	4,000	-	3,000	3,140,105	3,147,105	(2,629,825)	54%
F - I - F(HEALTH CENTRES)	125,984,359	130,000,000	19,823,858	42,350,626	39,370,508	38,636,859	140,181,850	10,181,850	108%
LIQUOR	1,262,050	2,500,000	523,000	565,000	1,201,000	322,000	2,611,000	111,000	104%

REVENUE STREAMS	Actual Receipts FY 2023/2024	Targets FY 2024/2025	Actual Q1 FY 2024/2025	Actual Q2 FY 2024/2025	Actual Q3 FY 2024/2025	Actual Q4 FY 2024/2025	Total Actual Receipts FY 2024/2025	Variance on Annual Target FY 2024/2025	% Achievement FY 2024/2025
TOTAL COLLECTION	213,185,732	252,500,000	33,301,082	56,439,849	78,369,935	66,765,806	234,876,672	(17,623,328)	93%

Figure 1: Trend in own-source revenue collection from the third quarter of FY 2018/19 to the first quarter of FY 2024/25

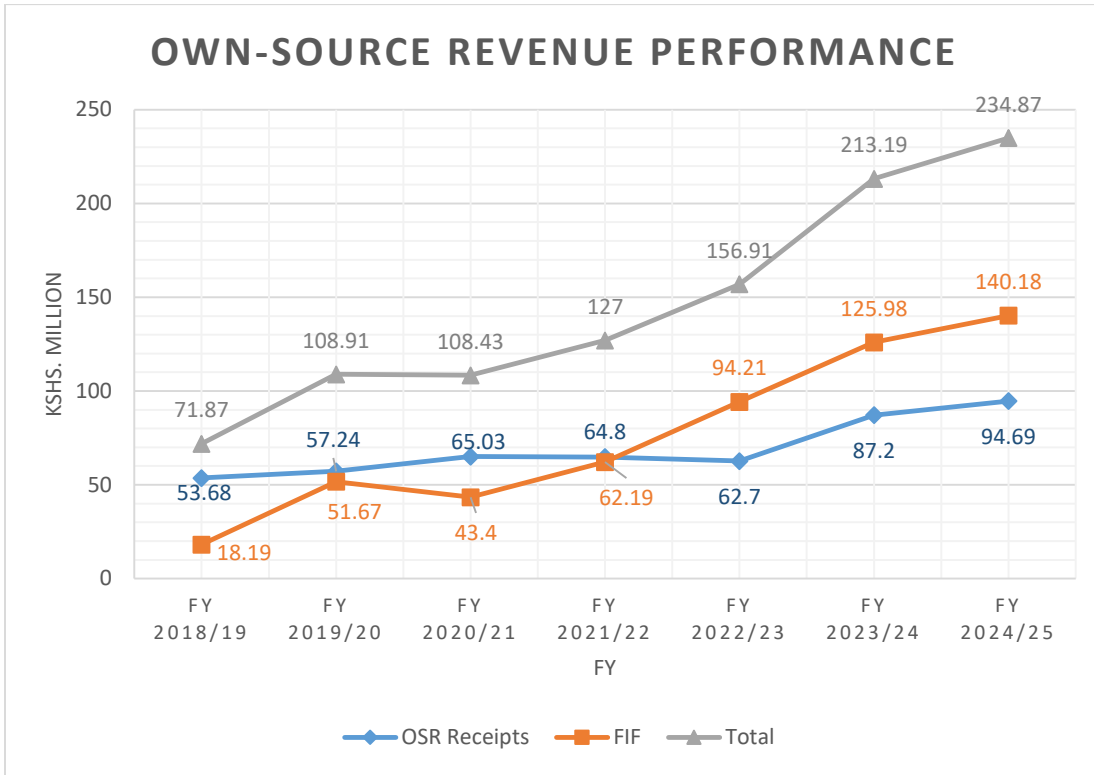
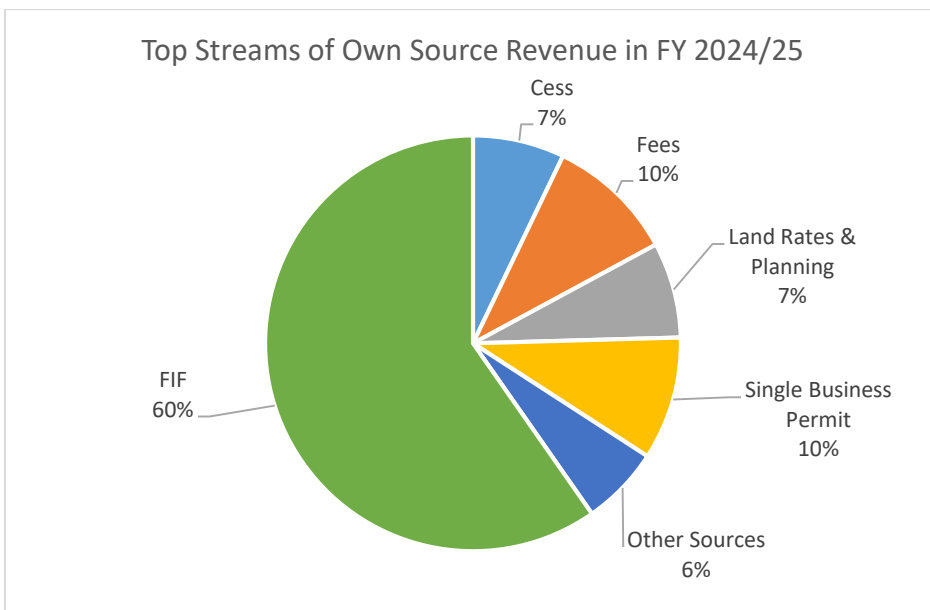


Figure 2: Top Streams of Own Source Revenue in the FY 2024/25

The revenue streams which contributed the highest OSR receipts are shown in figure 3



2.2.1 Challenges in Revenue Collection

Though the County has seen upward revenue projections, it continues to face challenges that hinders its full potential as indicated in various studies by Commission for Revenue Allocation, KIPPRA and, Kenya School of Revenue Administration. These challenges include;

- **Manual Processes:** Delayed automation leaves room for revenue leakage.
- **Lack of tariffs and pricing policy**
- **updated valuation rolls not yet implemented**
- **Lack of Accountability:** Weak oversight mechanisms fail to detect and address fraud.
- **Political Interference:** Politicians often shield certain groups from paying taxes.
- **Data Gaps:** Incomplete records on businesses, properties, and taxable activities.

Proposed Way Forward

- **Full Automation:** Deploy an integrated, digital revenue collection system with mobile and online payment options.
- **Develop tariffs and pricing policy**
- **Implement the updated valuation roll**
- **Policy Reforms:** Revise tax and fee structures to address gaps and untapped revenue sources.
- **Anti-Corruption Measures** Form independent oversight committees and adopt whistleblower policies to combat fraud. Increase transparency by publishing revenue reports.
- **Monitoring and Evaluation:** Create a real-time dashboard to track revenue performance and conduct regular audits and set performance benchmarks for accountability.
- **Public Engagement:** Conduct campaigns to educate citizens on the importance of tax compliance.
- **Capacity Building:** Train revenue officers in efficient collection practices and fraud detection.

3.0 EXPENDITURE ANALYSIS

3.1 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive spent Kshs.1.66 billion on employee compensation, Kshs.719.14 million on operations and maintenance, and Kshs.1.235 billion on development activities. Similarly, the County Assembly spent Kshs.182.739 million on employees' compensation, Kshs. 236.80 million on operations and maintenance, and Kshs.4.49 million on development activities, as shown in Table 5

Table 5: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		TOTAL BUDGET	Expenditure (Kshs.)		TOTAL EXPENDITURE	Absorption (%)	
	County Executive	County Assembly		County Executive	County Assembly		County Executive	County Assembly
Total Recurrent Expenditure	2,485,568,030	466,864,730	2,952,432,760	2,387,657,495	419,548,929	2,807,206,424	96%	90%
Compensation to Employees	1,670,188,727	201,111,800	1,871,300,527	1,668,513,338.95	182,739,381	1,851,252,720	100%	91%
Operations and Maintenance	815,379,303	265,752,930	1,081,132,233	719,144,156.05	236,809,548	955,953,704	88%	89%
Development Expenditure	1,799,221,276	104,500,000	1,903,721,276	1,235,433,269	4,498,000	1,239,931,269	69%	4%
Total	4,284,789,306	571,364,730	4,856,154,036	3,623,090,764	424,046,929	4,047,137,693	85%	74%

Figure 3: County Executive Expenditure

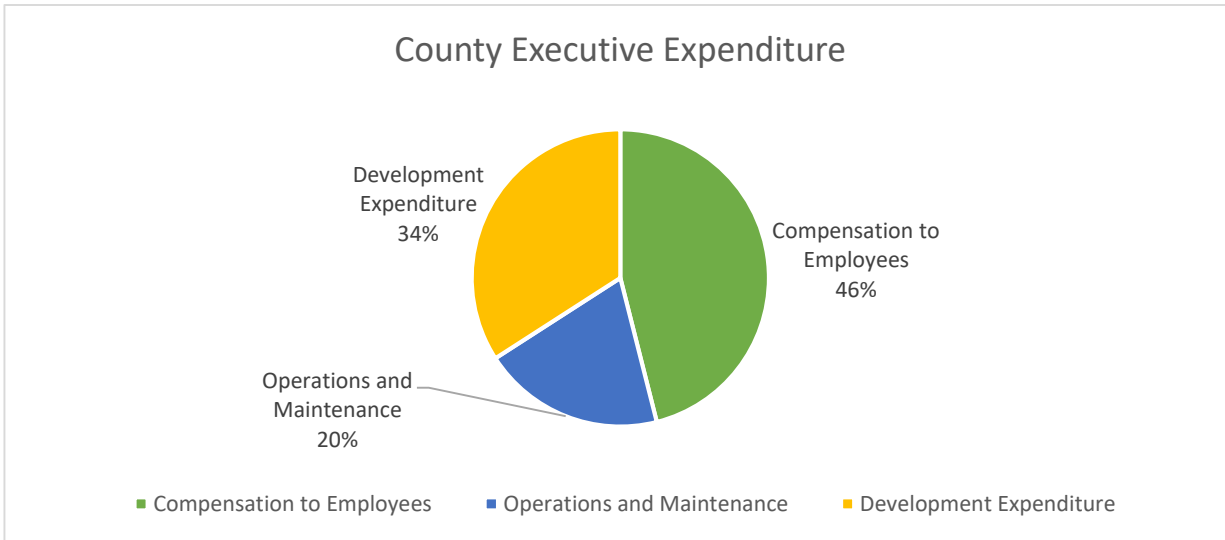
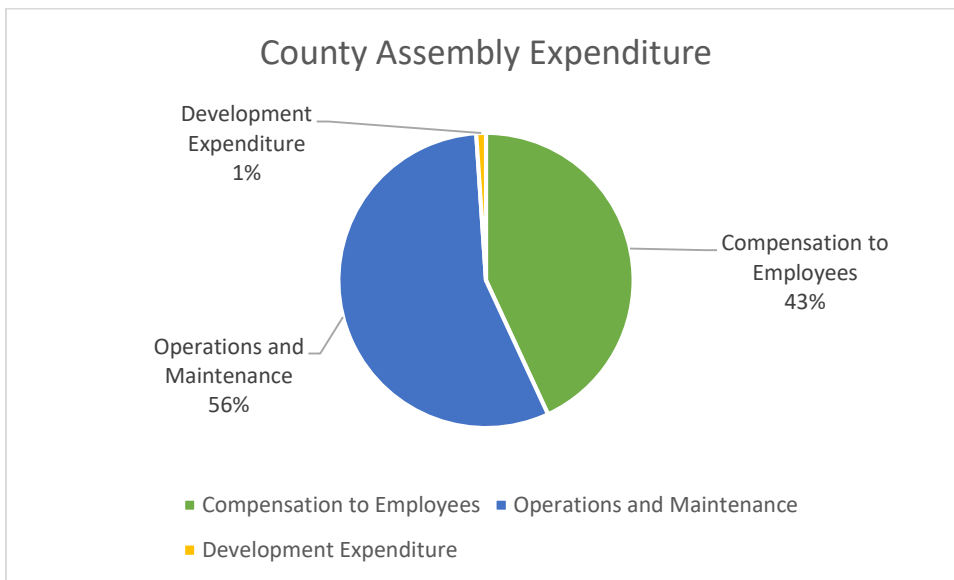


Figure 4: County Assembly Expenditure



3.2 Departmental Expenditures

Table 6 summarises the approved budget allocation, expenditure and absorption rate by departments in the twelve months of FY 2024/25.

Table 6: Budget Allocation and Absorption Rate by Department

Department	Approved Budget Allocation (Kshs.)		Expenditure (Kshs.)		Absorption rate %	
	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	466,864,730	104,500,000	419,548,929	4,498,000	90%	4%
County Executive and PSM	194,281,596	24,697,790	181,760,702	8,106,058	94%	33%

Finance, Economy & Strategic Planning	1,777,796,695	-	1,775,229,718	-	100%	0%
Agriculture, Irrigation & Food Security	20,500,000	273,525,000	17,882,005	141,866,775	87%	52%
Land, Physical Planning, & Urban Development	18,600,000	547,564,894	18,188,165	453,235,446	98%	83%
Education, Technology, Gender, Youth Affairs, Sports & Social Services	98,850,000	123,789,705	96,086,056	86,047,656	97%	70%
Medical Services	133,035,680	171,175,308	114,654,575	146,606,437	86%	86%
Trade, Investment & Tourism	30,980,139	36,639,634	27,213,873	31,467,974	88%	86%
Climate Change, Information, Communication, E-Government & Citizen Participation	11,520,000	28,428,996	8,955,173	12,841,202	78%	45%
Fisheries, Blue Economy, Livestock, Veterinary & Cooperative Development	6,708,450	52,535,034	4,761,332	37,316,009	71%	71%
County Public Service Board	11,425,000	-	11,109,108	-	97%	-
Water & Energy	57,658,000	127,544,825	54,491,965	75,617,444	95%	59%
Public Health, Environment And Sanitation	20,326,260	173,689,541	14,472,293	72,183,207	71%	42%
Budget And Economic Planning	6,000,000	-	5,877,046	-	98%	-
Road, Transport, Infrastructure & Public Works	5,600,000	96,910,506	5,003,004	84,182,021	89%	87%
Lamu Municipality	44,828,110	92,118,358	43,025,579	68,646,676	96%	75%
Devolutions, Disaster And Resource Mobilisation	47,458,100	50,601,685	8,946,901	17,316,365	19%	34%
Total	2,952,432,760	1,903,721,276	2,807,206,424	1,239,931,269	95%	65%

Analysis of expenditure by departments shows that the Department of Road, Transport, Infrastructure & Public Works recorded the highest absorption rate of development budget at 86.9 per cent, followed by the department of Medical Services and Trade, Investment & Tourism at 85.6 per cent and 85.9 per cent respectively. The Department of Finance had the highest percentage of recurrent expenditure at 99.9 per cent while the Department of Devolutions, Disaster And Resource Mobilisation had the lowest at 18.9 per cent.

3.2.1 Recurrent Expenditure

The total recurrent expenditure for FY 2024/25 amounted to Kshs. 2,807,206,424, representing 61% of the total expenditure, with an absorption rate of 95%. The Department of Finance, Economy & Strategic Planning received the largest share of the recurrent budget, at Kshs. 1,777,796,695, as all compensation to employees within the County Executive was accounted for under this department. Table 7. shows recurrent expenditures for the two major components with their actual performance disaggregated by the department level.

Table 7: Breakdown of Recurrent expenditure

Department	Recurrent budget (Kshs.)	Expenditure on Personnel Emoluments(kshs.)	Expenditure on Operations & Maintenance(Kshs.)	Total Recurrent Expenditure (Kshs.)
County Assembly	466,864,730	182,739,381	236,809,548	419,548,929
County Executive and PSM	194,281,596	-	181,760,702	181,760,702
Finance, Economy & Strategic Planning	1,777,796,695	1,668,513,339	106,716,379	1,775,229,718
Agriculture, Irrigation & Food Security	20,500,000	-	17,882,005	17,882,005
Land, Physical Planning, & Urban Development	18,600,000	-	18,188,165	18,188,165

Education, Technology, Gender, Youth Affairs, Sports & Social Services	98,850,000	-	96,086,056	96,086,056
Medical Services	133,035,680	-	114,654,575	114,654,575
Trade, Investment & Tourism	30,980,139	-	27,213,873	27,213,873
Climate Change, Information, Communication, E-Government & Citizen Participation	11,520,000	-	8,955,173	8,955,173
Fisheries, Blue Economy, Livestock, Veterinary & Cooperative Development	6,708,450	-	4,761,332	4,761,332
County Public Service Board	11,425,000	-	11,109,108	11,109,108
Water & Energy	57,658,000	-	54,491,965	54,491,965
Public Health, Environment And Sanitation	20,326,260	-	14,472,293	14,472,293
Budget And Economic Planning	6,000,000	-	5,877,046	5,877,046
Road, Transport, Infrastructure & Public Works	5,600,000	-	5,003,004	5,003,004
Lamu Municipality	44,828,110	-	43,025,579	43,025,579
Devolutions, Disaster And Resource Mobilisation	47,458,100	-	8,946,901	8,946,901
Total	2,952,432,760	1,851,252,720	955,953,704	2,807,206,424

3.2.2 Development Expenditure

In the FY 2024/25, the County reported expenditure of Kshs.1.239 billion on development programmes, representing an increase of 54 per cent compared to FY 2023/24 when the County spent Kshs.805.04 million. The table below summarises capital projects with the highest expenditure in the reporting period

Table 8: List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Contract Sum	Amount paid in the FY 2024/25 (Kshs.)	Implementation status (%)
1	Trade, Investment, Culture and Tourism	Cabro paving at Hongwe Market	Hongwe Ward	5,000,000	4,980,095	100%
2	Information, Communication and E-Government	Construction of Informa- tion Centre	Countywide	1,500,000	1,500,000	100%
3	Infrastructure and Energy	Cabro paving at ATC	Bahari Ward	2,000,000	1,948,104	97%
	Infrastructure and Energy	Cabro/Concrete paved walkways in Nda	Kiunga Ward	9,674,765	9,674,469	100%
4	Infrastructure and Energy	Cabro Paving at Hindi Town	Hindi Ward	8,938,447	8,713,050	97%
5	County Executive	Parking and walkways at the command centre	Hindi Ward	5,796,810	4,998,420	86%
6	Agriculture and Planning	Renovation of Agricul- ture Training Centre	Bahari Ward	5,000,000	2,995,306	60%

Table 9: Development Status per Department

DEVELOPMENT STATUS AS AT 30 JUNE 2025						
F.Y 2024/2025						
CODE	DESCRIPTION	WARD	ESTIMATES	TOTAL	BALANCE	%
3211	Lamu - County Assembly					
	Construction of Speaker's Residence	Hindi	100,000,000	-	100,000,000	
	MCA's Office Cabro Pavements	Hindi	4,500,000	4,498,000	2,000	
	Total Net Expenditure vote 3211		104,500,000	4,498,000	100,002,000	
3212	Lamu - County Executive					
	Construction of Governors residence	Mkomani	18,000,000	3,107,638	14,892,362	17%
	Parking and Walk ways at Command Centre	Hindi	5,796,810	4,998,420	798,390	86%
	Command Center	Hindi	900,980	-	900,980	0%
	Total Net Expenditure vote D3212		24,697,790	8,106,058	16,591,732	33%
3214	Lamu - Agriculture and Planning					
	Purchase certified seeds countywide	County Wide	38,000,000	32,857,788	5,142,213	86%
	Purchase of coconut seedlings countywide	County Wide	5,000,000	4,962,000	38,000	99%
	Purchase of grafted cashew nuts seedlings	County Wide	2,000,000	1,999,950	50	100%
	Renovation of Agriculture Training Centre	Bahari	2,996,309	2,995,306	1,003	100%
	Food security resilient programme	County Wide	178,076,923	75,127,132	102,949,791	42%
	Purchase of tractors countywide	County Wide	9,125,000	9,124,600	400	100%
	Purchase of Tractors Trailers	County Wide	2,607,849			

	Purchase destumping tractor countywide	County Wide	14,800,000	14,800,000	-	100%
	Department contribution to Fflocca programme - County wide	County Wide	10,000,000		10,000,000	0%
	KABDP All County	County Wide	10,918,919	-	10,918,919	0%
Total Net Expenditure vote D3214			273,525,000	141,866,775	131,658,225	52%
3215	Lamu - Land, Physical Planning, Infrastructure, Urban Dev, Water and Resources					
	Planning and Surveying of Saadani	Faza	5,796,000	3,864,000	1,932,000	67%
	Planning and surveying of Sinambae/Sendeni Farms	Kiunga	1,931,324	1,931,324	-	100%
	Planning and Surveying Kizingitini village	Faza	1,915,800	-	1,915,800	0%
	Planning and surveying of plot No. 415 Hindi town	Hindi	4,830,000	3,864,000	966,000	80%
	Planning and surveying of Rubu and Mwambore Community land	Basuba	5,570,000	2,785,000	2,785,000	50%
	Consultancy services for Planning and Surveying of Vipingoni Farms	Bahari	2,747,520	2,747,520	-	100%
	Consultancy services for Planning and Surveying of Koreni	Mkunumbi	2,037,000	2,037,000	-	100%
	Spartial planning	County Wide	9,850,800	9,850,800	-	100%
	KISSP	County Wide	510,128,530	423,397,882	86,730,648	83%
	Consultancy Servces of Planning and Regularization of Pangani Center	Bahari	772,000	772,000	-	100%
	Consultancy Services for Lamu County Information System	County Wide	1,985,920	1,985,920	-	100%
Total Net Expenditure vote D3215			547,564,894	453,235,446	94,329,448	83%
3216	Lamu - Education, Gender, Youth Affairs, Sports and Social Services					
	Renovations of Mbwajumali,Kizingitini,Soroko and Boramoyo ECDE@ 1 Mil	Faza	1,000,000	-	1,000,000	0%
	Construction of 2 ECDE classroom and 4doors VIP Toilet at Kaganja Pry	Mkunumbi	1,034,012	1,034,012	(0)	100%

Construction of two ECDE Classrooms and two door Toilets at Witu Pry	Witu	2,997,403	2,950,867	46,536	98%
Construction of one ECDE Classroom and two door Toilets at Koreni Pr	Mkunumbi	2,500,000	-	2,500,000	0%
Construction of two door toilet for ECDE at Chalaluma, Tchundwa	Witu & Faza	3,493,152	3,387,836	105,316	97%
Purchase of ECDE Learning and Teaching Materials	County Wide	10,000,000	-	10,000,000	0%
Vocational Training Center	County Wide	28,400,000	28,400,000	-	100%
Renovation of Kizingitini ECDE	Faza	2,500,000	2,498,802	1,198	100%
Completion of Kiwayu Social Hall	Kiunga	3,555,666	3,527,665	28,001	99%
Renovation of Mkokoni Social Hall	Kiunga	2,017,796	2,012,032	5,764	100%
Toilets at Muungano	Bahari	1,500,000	-	1,500,000	0%
Renovation of staff Houses Lamu VTC	Mkomani	4,000,000	3,039,880	960,120	76%
Construction of a perimeter wall at Lamu VTC	Mkomani	2,235,978	2,235,978	(0)	100%
Construction of 2 ECDE Classrooms and 2 Door Toilet at Lake Amu	Bahari	1,965,972	-	1,965,972	0%
Cabro at Lamu VTC	Mkomani	1,600,000	1,600,000	-	100%
Construction of Seven-aside at Lamu Boys	Mkomani	5,000,000	4,998,852	1,148	100%
Construction of 2 class rooms and 4 toiletlets at Jericho ECDE	Hongwe	3,146,280	3,146,280	-	100%
Renovation of Mkunumbi Social Hall	Mkunumbi	3,000,000	402,929	2,597,071	13%
Rehabilitation of Siyu Social Hall	Faza	4,997,899	4,996,607	1,292	100%
Rehabilitation of Kizingitini Social Hall	Faza	4,997,899	4,997,566	333	100%
Construction of Three Workshops at Mokowe Polytechnic	Hindi	8,000,000	-	8,000,000	0%

	Purchasing of sports equipment	County Wide	2,998,000	2,998,000	-	100%
	Construction of Mpeketoni town social hall	Bahari	5,000,000	-	5,000,000	0%
	Completion of witu social hall	Witu	1,300,000	-	1,300,000	0%
	CONSTRUCTION OF 2 ECDE CLASSROOMS AND 2 DOOR TOILET AT MWANGAZA	Bahari	2,800,000	2,774,929	25,071	99%
	CONSTRUCTION OF 2 ECDE CLASSROOMS AND 2 DOOR TOILET AT JUHUDI	Bahari	3,299,058	3,299,057	1	100%
	CONSTRUCTION OF 2 ECDE CLASSROOMS AND 2 DOOR TOILET AT MKUNUMBI	Mkunumbi	898,923	695,696	203,227	77%
	CONSTRUCTION OF 2 DOOR TOILET AT ZEBRA	Mkunumbi	741,841	741,841	-	100%
	CONSTRUCTION OF 2 DOOR TOILET AT BOPWE	Witu	751,506	751,506	-	100%
	CONSTRUCTION OF 2 DOOR TOILET AT MIRUJI	Witu	760,322	760,322	-	100%
	CONSTRUCTION OF BASKET BALL COURT AT MUUNGANO	Bahari	1,497,999	1,497,998	1	100%
	Construction of 2 door toilets at Kibaki ECDE	Mkomani	1,000,000	999,000	1,000	100%
	Lamu VTC Dias Construction	Mkomani	2,300,000	2,300,000	-	100%
	Mkokoni football changing room	Kiunga	2,500,000	-	2,500,000	0%
Total Net Expenditure vote D3216			123,789,706	86,047,656	37,742,051	70%
3217	Lamu - Health Services, Sanitation and Environmnet					
	Essential medical equipment and furniture for health facilities	County Wide	900,000	899,770	230	100%
	Medical waste incinerators-Faza SCH, Witu HC, Mokowe HC	Faza, Witu & Hindi	2,731,758	-	2,731,758	0%
	Renovation of kitchen, main store and old buildings at Mpeketoni hosp	Bahari	1,500,000	1,499,510	490	100%
	Lamu County Hospital Oxygen Plant	Mkomani	38,500,000	36,666,335	1,833,665	95%

	Equipping and furnishing of New OPD at Faza Hospital	Faza	994,307	994,307	(0)	100%
	Renovation of Old Mortuary building to a laundry block	Mkomani	1,500,000	1,497,680	2,320	100%
	Renovation of King Fahd Hospital	Mkomani	2,700,000	-	2,700,000	0%
	Construction of In-patient wards for Mpeketoni Sub-County Hospital	Bahari	3,405,162	3,405,162	(0)	100%
	Construction and equipping of Kiunga Health centre theatre	Kiunga	11,212,140	1,213,178	9,998,962	11%
	Construction and equipping of Kiunga Health centre radiology unit	Kiunga	2,997,600	2,997,600	-	100%
	Equipping of Mangai dispensary	Basuba	498,704	498,704	-	100%
	Complete set-up of Soroko and Kona Njema container clinics	Witu	1,000,000	998,693	1,307	100%
	Faza Hospital Djabia	Faza	532,033	532,033	(0)	100%
	Procurement of Mpeketoni Subcounty hospital Radiology Equipment	Bahari	1,160,000	-	1,160,000	0%
	Automation of Mpeketoni SC Hospital hardware for hospital management	Bahari	2,975,748	2,975,748	-	100%
	Lamu County Hospital power supply upgrade-phase II-315 KVA	Mkomani	7,978,593	7,978,233	360	100%
	Medical equipment and furniture for Mpeketoni Sub-County Hospital-den	Bahari	4,559,527	4,251,042	308,485	93%
	Medical equipment for Lamu County Hospital theatre and ICU	Mkomani	19,981,494	19,981,394	100	100%
	Mokowe Hospital renovations (eye unit renovations, wards, electrical)	Hindi	16,272,589	16,268,893	3,696	100%
	Medical equipment for Mokowe Hospital eye unit	Hindi	4,493,890	4,493,890	-	100%
	Construction and equipping of private wards at Lamu County Hospital	Mkomani	19,772,837	19,134,837	638,000	97%
	Medical equipment for Faza Sub-County Hospital	Faza	3,802,893	3,802,893	(0)	100%
	Medical equipment for Witu Health Centre	Witu	1,998,189	1,998,189	-	100%

	Medical equipment and furniture for the primary health facilities	County Wide	800,000	795,000	5,000	99%
	Renovation and equipping of Kizingitini dispensary wards	Faza	3,973,844	3,973,844	0	100%
	Kiunga Health Centre incinerator (De Monte Forte	Kiunga	1,200,000	-	1,200,000	0%
	Electrical upgrade at Kiunga Health Centre	Kiunga	3,000,000	2,999,999	1	100%
	Renovation of Mpeketoni SCH mortuary	Bahari	1,850,000	1,849,571	429	100%
	Mpeketoni SCH wards additional works	Bahari	2,900,000	2,899,930	70	100%
	Electric tuk tuk	County Wide	1,200,000	-	1,200,000	0%
	Renovation of MKOKONI dispensary	Kiunga	2,784,000	-	2,784,000	0%
	Procurement of 150 Horsepower Engine for Kiwayuu boat	Kiunga	2,000,000	2,000,000	-	100%
Total Net Expenditure vote D3217			171,175,308	146,606,437	24,568,871	86%
3218	Lamu - Trade, Investment, culture and Tourism					
	Hongwe Market Phase II	Hongwe	1,000,000	974,560	25,440	97%
	Rehabilitation of market toilets at Hindi,Mpeketoni	Hindi & Mpeketoni	154,517	148,828	5,689	96%
	Boda boda shed at Bomani	Witu	2,500,000	2,499,982	18	100%
	Access road to Majembeni market	Hongwe	985,117	984,884	233	100%
	Witu open air market phase 2	Witu	1,500,000	1,412,063	87,937	94%
	Jua kali tools and equipment's	County Wide	5,000,000	4,995,800	4,200	100%
	Construction of ablution, borehole and fencing of Witu market	Witu	7,000,000	5,372,949	1,627,051	77%
	Construction of Jua kali shed at Witu	Witu	5,700,000	4,240,252	1,459,748	74%

	Cabro paving at Hongwe Market	Hongwe	5,000,000	4,980,095	19,905	100%
	Cabro pavement mpeketoni market -Jua kali	Bahari	1,300,000	1,200,472	99,528	92%
	Construction of work tops at Witu market	Witu	700,000	699,700	300	100%
	Proposed stall doors and Gate works at Hongwe market	Hongwe	750,000	749,794	206	100%
	Rehabilitation of mpeketoni Market	Bahari	2,550,000	2,549,985	15	100%
	Training and Kitting of Tour Guides	County Wide	2,500,000	658,610	1,841,390	26%
Total Net Expenditure vote D3218			36,639,634	31,467,974	5,171,660	86%
3219	Lamu - Information, Communication and E-Government					
	Expansion of county WAN network infrastructure and voice connectivity	County Wide	2,247,279	2,247,280	(1)	100%
	Renovation of Ward Admin Office Converting to Faza Information Center	County Wide	2,490,182	-	2,490,182	0%
	Construction and Equipping of Hindi Information Centre	County Wide	2,780,000	2,723,619	56,381	98%
	Construction of Hongwe Information Centre	County Wide	2,999,229	2,999,229	-	100%
	Youth Based Digital Literacy Program	County Wide	2,500,000	-	2,500,000	0%
	Development of County Projects Tracking System	County Wide	2,984,499	2,686,049	298,450	90%
	Development of County Market Watch System	County Wide	2,427,807	2,185,027	242,780	90%
	Installation and Commissioning of Public WiFi	County Wide	2,500,000	-	2,500,000	0%
	Maintenance and equipping of Mkomani ICT Center	Mkomani	1,500,000	-	1,500,000	0%
	Expansion of Wide Area Network and Voice connectivity Phase 3	County Wide	3,500,000	-	3,500,000	0%
	Installation of Network Security Firewal	County Wide	2,500,000	-	2,500,000	0%

Total Net Expenditure vote D3219			28,428,996	12,841,203	15,587,793	45%
3220	Lamu - Fisheries, Livestock, Veterinary and Cooperative Devp					
	Purchase of Fishing gears and equipment	County Wide	5,995,270	5,995,270	0	100%
	Procurement of outboard engines	County Wide	12,000,000	-	12,000,000	0%
	Procurement of Cooler Boxes	County Wide	4,725,000	4,725,000	-	100%
	Department contribution to FLLoCA programme	County Wide	20,000,000	18,761,814	1,238,186	94%
	Construction of Slaughterhouse at Hindi show ground	Hindi	5,238,311	5,238,311	0	100%
	Rehabilitation of Amu slaughter house phase one and two	Mkomani	1,014,708	-	1,014,708	0%
	Rehabilitation of Kiunga livestock office	Kiunga	1,450,000	1,391,675	58,325	96%
	Expansion Of Kiwayu Solar Freezers	Kiunga	855,607	-	855,607	0%
	Construction Of Boatyard At Kizingitini	Faza	1,256,138	1,203,939	52,199	96%
Total Net Expenditure vote D3220			52,535,034	37,316,009	15,219,025	71%
3223	Lamu - Water Management and Conservation					
	Bora Moyo Water Project	Witu	1,401,274	1,401,274	-	100%
	Mokowe Pipeline Extension	Hindi	5,107,625	5,107,624	1	100%
	Kiunga-Ishakani water pipeline	Kiunga	19,124,077	13,338,316	5,785,761	70%
	Baragoni Water Project	Hindi	12,943,945	12,943,897	48	100%
	Sinambio Pumping Station	Hongwe	3,237,300	-	3,237,300	0%
	Muhamarani town household water connection	Mkunumbi	2,344,749	-	2,344,749	0%
	Wiyoni water improvement pumping station	Mkomani	3,926,928	-	3,926,928	0%

	Department contribution to FLLoCA programme	County Wide	31,000,000	23,494,106	7,505,894	76%
	Construction of Siyu -Shanga Pipeline	Faza	9,000,000	-	9,000,000	0%
	Supply and installation of smart prepaid water meters	County Wide	5,000,000	2,903,071	2,096,929	58%
	Rehabilitation of existing solar light	County Wide	5,000,000	4,970,252	29,748	99%
	Supply & Installation of new solar streetlights	County Wide	4,990,000	4,990,000	-	100%
	County Contribution to Rural Electrification and Renewable Energy Cor	County Wide	10,000,000	-	10,000,000	0%
	Tewa Pipeline Extension	Witu	1,500,000	1,499,978	22	100%
	Rehabilitation of Solarized Desalination Plants in Kiunga	Kiunga	5,000,000	-	5,000,000	0%
	Water works extension to Shanga Shakani	Faza	3,000,000	-	3,000,000	0%
	Construction of Undersea piping Milimani navy-Ras Kitau Zubedi	Shella	4,968,927	4,968,927	0	100%
Total Net Expenditure vote D3223			127,544,825	75,617,444	51,927,381	59%
3225	Lamu - Public Health, Environment and Sanitation					
	Department Contribution TO FLLoCA	County Wide	12,000,000	2,030,680	9,969,320	17%
	Solar Power Vaccine Fridges for Kiwayu,Mkokoni,Ndau and Tchundwa	Kiunga and Faza	2,000,000			
	FLLoCA County Climate Resilience Investment (CCRI) Grants	County Wide	153,697,125	67,160,111	86,537,015	44%
	Procurement of Motorbikes (feminine) for community health and public	County Wide	2,992,416	2,992,416	-	100%
	Acquisition of disposal site	County Wide	3,000,000	-	3,000,000	0%
Total Net Expenditure vote D3225			173,689,541	72,183,207	101,506,335	42%
3228	Lamu - Infrastructure and Energy					
	Routine Maintenance of Manda Airport Road	Shella	9,000,000	-	9,000,000	0%

	Road Maintenance from Uzida primary to Uziwa shopping Centre	Mkunumbi	3,440,164	-	3,440,164	0%
	Construction of Mkoko foot path Yawi Zone	Shella	2,993,127	2,992,011	1,116	100%
	Cabro Paving at Hindi Town	Hindi	8,938,447	8,713,050	225,397	97%
	Cabro Paving at Mkunumbi	Mkunumbi	2,999,216	2,999,006	210	100%
	Cabro Paving at Mkomani	Mkomani	6,239,281	6,237,668	1,613	100%
	Cabro paving in Hongwe Town	Hongwe	7,803,772	7,801,667	2,105	100%
	Cabro paving in Shella	Shella	4,999,255	4,999,255	-	100%
	Cabro paving at ATC	Bahari	1,999,081	1,948,104	50,977	97%
	Cabro/concrete paved walkways in Ndau	Kiunga	9,674,765	9,674,469	296	100%
	Cabro/concrete paved walkways in Tchundwa	Faza	8,889,300	8,889,254	46	100%
	Mbwajumali sea wall	Faza	24,978,938	24,972,480	6,458	100%
	Construction of Sea Shore Concrete ladder at Shanga Ishakani	Faza	4,955,160	4,955,056	104	100%
Total Net Expenditure vote D3228			96,910,506	84,182,021	12,728,485	87%
3229	Lamu -Municipality					
	Kenya Urban Support Programme	County Wide	20,587,243	1,234,574	19,352,669	6%
	Construction of Cemetery sites perimeter wall	County Wide	10,000,000	9,259,890	740,110	93%
	Upgrading of Amu sea front	Mkomani	6,990,292	3,990,292	3,000,000	57%
	Construction of ring road	Mkomani	23,606,750	23,602,118	4,632	100%
	Installation of street signage	Mkomani	998,000	998,000	-	100%

	Installation and Maintenance of Public solar streetlights	Mkomani	5,000,000	4,999,999	1	100%
	Installation of CCTV cameras at public jetties	Mkomani & Hindi	5,000,000	4,636,520	363,480	93%
	Construction of Mini waste holding sites at Mkomani and Hindi	Mkomani & Hindi	4,994,519	4,994,519	-	100%
	Drilling of borehole and rehabilitation of public toilet in Hindi sta	Hindi	998,064	998,064	-	100%
	Opening of Jua Kali Roads	Mkomani	4,943,630	4,943,630	-	100%
	Construction of vertical drainage at Amu Island	Mkomani	3,999,860	3,989,860	10,000	100%
	Installation of street light in Mkomani area	Mkomani	5,000,000	4,999,210	790	100%
Total Net Expenditure vote D3229			92,118,358	68,646,676	23,471,682	75%
3230	Lamu - Devolution, Disaster Management and Resource mobilization					
	Refurbishment of Ward Offices	County Wide	1,100,000	1,097,145	2,855	100%
	Renovation of EOC	Hindi	1,400,000	1,398,394	1,606	100%
	Supplement Construction of County Headquarters	County Wide	10,000,000	9,322,252	677,748	93%
	Swimming Pool at Command Centre	Hindi	38,101,685	5,498,574	32,603,111	14%
Total Net Expenditure vote D3230			50,601,685	17,316,365	33,285,320	34%
Total Net Expenditure vote D3210			1,903,721,277	1,239,931,269	663,790,008	65%

3.3 Expenditure by Programmes and Sub programmes

Table 10: Expenditure by Programmes and Sub programmes

Program	Sub Program	Description	Revised Estimates		Expenditure		Absorption rate	
			Recurrent	Development	Recurrent	Development	Reccurent	Development
COUNTY ASSEMBLY								
701003211	701013210	Administration, Planning & Support Services	238,323,640	---	200,695,995	---	84%	---
702003211	702013210	Legislative Services, Representation & Oversight	228,541,090	104,500,000	218,852,934	4,498,000	96%	4%
Sub Total			466,864,730	104,500,000	419,548,929	4,498,000	90%	4%
COUNTY EXECUTIVE								
703003212	703013210	Administration Services	194,281,596	24,697,790	181,760,702	8,106,058	94%	33%
Sub Total			194,281,596	24,697,790	181,760,702	8,106,058	94%	33%
FINANCE								
711003213	711013210	Administration Services	1,764,088,899	---	1,762,012,967	---	100%	---
712003213	712043210	Procurement	1,087,938	---	957,393	---	88%	---
	712023210	Resource mobilisation	10,925,773	---	10,786,550	---	99%	---
	71253210	Public Finance & Accounting	885,950	---	805,892	---	91%	---
	712033210	Internal Audit	808,135	---	666,917	---	83%	---
Sub Total			1,777,796,695	0	1,775,229,718	0	100%	0
AGRICULTURE AND PLANNING								

116003214	116013210	Agricultural Extension Research & Training	9,358,958	---	8,423,335	---	90%	---
	116053210	Training & Accomodation	---	5,000,000	---	2,995,306	---	60%
	116023210	Promotion of Mechanised Agriculture	---	25,000,000	---	23,924,600	---	96%
	116083210	Provision of Relief seeds to vulnerable farmers	---	45,000,000	---	39,819,738	---	88%
	116033210	Promotion of Agro Processing & Value addition Technologies	11,141,042	188,525,000	9,458,670	75,127,132	85%	40%
117003214	117023210	Irrigated Farming	---	10,000,000	---	0		0%
Sub Total			20,500,000	273,525,000	17,882,005	141,866,775	87%	52%
LANDS								
101003215	101013210	Administration Services	3,600,000	---	3,188,165	---	89%	---
102003215	102023210	Physical planning	---	37,436,364	---	29,837,564	---	80%
103003215	103013210	Housing & Urban Development	---	510,128,530	---	423,397,882	---	83%
104003215	104013210	Infrastructure Development	15,000,000	---	15,000,000	---	100%	---
Sub Total			18,600,000	547,564,894	18,188,165	453,235,446	98%	83%
EDUCATION								
501003216	501013210	Administration Services	19,427,692	---	16,663,748	---	86%	---

502003216	502013210	Promotion of Early Childhood Education	---	38,888,468	---	23,040,149	---	59%
	502023210	Bursaries	79,422,308	---	79,422,308	---	100%	---
503003216	503013210	Village Polytechnics	---	46,535,978	---	37,575,858	---	81%
	503023210	Development of Sports facilities	---	7,500,000	---	4,998,852	---	67%
	503043210	Youth and Sports	---	4,498,000	---	2,998,000	---	67%
	503033210	Rehabilitation of Stadium	---	1,497,999	---	1,497,998	---	100%
504003216	504013210	Social Development	---	24,869,260	---	15,936,799	---	64%
Sub Total			98,850,000	123,789,705	96,086,056	86,047,656	97%	70%
MEDICAL SERVICES								
401003217	401013210	Human Resource & Development	28,506,220	---	27,796,747	---	98%	---
402003217	402043210	SP4 curative Services	79,965,619	52,793,011	63,063,963	47,056,305	79%	---
	402013210	Primary Health Care Services	---	1,160,000	---	---	---	---
	402023210	Hospital Services	---	21,878,693	---	9,146,667	---	42%
403003217	403043210	SP4 Preventive and Promotive Services	24,563,841	95,343,604	23,793,865	90,403,465	97%	95%
Sub Total			133,035,680	171,175,308	114,654,575	146,606,437	86%	86%
PUBLIC HEALTH								
202003225	202023210	Communication & Citizen	---	2,992,416	---	2,992,416	---	100%

		Participation						
403003225	403033210	Community Health	---	3,000,000	---	---	---	---
404003225	404023210	Public Health & licencing	13,860,000	167,697,125	10,617,730	69,190,791	77%	41%
	404013210	Waste management	3,700,000	---	2,372,190	0	64%	---
501003225	501013210	Administration Services	2,766,260	---	1,482,373	0	54%	---
Sub Total			20,326,260	173,689,541	14,472,293	72,183,207	71%	42%
TRADE AND CULTURE								
301003218	301013210	Administration Services	6,046,339	---	4,283,687	---	71%	---
302003218	302023210	Promotion & Marketing	---	2,500,000	---	658,610	---	26%
303003218	303033210	Market development	---	19,954,517	---	18,088,446	---	91%
304003218	304013210	Cultural Festival	24,933,800	---	22,930,186	---	92%	---
305003218	305023210	SME Development	---	14,185,117	---	12,720,918	---	90%
Sub Total			30,980,139	36,639,634	27,213,873	31,467,974	88%	86%
ICT								
101003219	101013210	Administration Services	4,635,000	---	2,615,278	---	56%	---
	202023210	Communication & Citizen Participation	385,000	---	385,000	---	100%	---
203003219	203013210	Networking Infrastructure	6,500,000	28,428,996	5,954,895	12,841,202	92%	45%
Sub Total			11,520,000	28,428,996	8,955,173	12,841,202	78%	45%
FISHERIES & LIVESTOCK								
106003220	106013210	Administration,	6,708,450	---	4,761,332	---	71%	---

		Planning and Monitoring & Evaluation						
109003220	109013210	Fish farming	---	26,282,015	---	13,315,884	---	51%
111003220	111013210	Livestock Extension Services	---	---	---	---	---	---
112003220	112013210	Veterinary Service Management	---	26,253,019	---	24,000,125	---	91%
Sub Total			6,708,450	52,535,034	4,761,332	37,316,009	71%	71%
WATER								
105003223	105013210	Water management, Conservation & Provision	57,658,000	127,544,825	54,491,965	75,617,444	95%	59%
Sub Total			57,658,000	127,544,825	54,491,965	75,617,444	95%	59%
COUNTY PUBLIC SERVICE BOARD								
709003221	709013210	Administration Services	4,515,680	---	4,333,385	---	96%	---
710003221	710053210	Human Resource Management and Development	6,909,320	---	6,775,723	---	98%	---
Sub Total			11,425,000	0	11,109,108	0	97%	0%
BUDGET AND ECONOMIC PLANNING								
713003227	713023210	Budget and Economic Planning	6,000,000	---	5,877,046	---	98%	---
Sub Total			6,000,000	0	5,877,046	0	98%	0%
INFRASTRUCTURE								
101003228	101013210	Administration	5,600,000	---	5,003,004	---	89%	---

		Services						
104003228	104013210	Infrastructure Development	---	96,910,506	0	84,182,021		87%
Sub Total			5,600,000	96,910,506	5,003,004	84,182,021	89%	87%
MUNICIPALITY								
101003229	101013210	Administration Services	44,828,110	---	43,025,579	---	96%	---
104003229	104013210	Infrastructure Development	---	92,118,358	0	68,646,676	---	75%
Sub Total			44,828,110	92,118,358	43,025,579	68,646,676	96%	75%
DEVOLUTION								
101003230	101013210	Administration Services	47,458,100	50,601,685	8,946,901	17,316,365	19%	34%
Sub Total			47,458,100	50,601,685	8,946,901	17,316,365	19%	34%
GRAND TOTAL			2,952,432,760	1,903,721,276	2,807,206,424	1,239,931,269	95%	65%

3.4 Reasons for Low Absorption of Funds and the Recommendations.

REASONS FOR LOW ABSORPTION OF FUNDS

1. Delayed Disbursement from Late Enactment of Critical Laws

- The County Allocation of Revenue Act (CARA), 2024 (No. 22 of 2024) was only assented to on 6th December, 2024 and commenced on 27th December, 2024, far beyond the start of the FY 2024/2025.
- The County Governments Additional Allocations Act, 2025 (No. 3 of 2025) was assented to on 8th May, 2025 and commenced on 27th May, 2025, almost at the close of the fiscal year.
- These delays meant that both equitable share and conditional allocations were unavailable for the first half of the financial year.

2. Collapse of the Finance Bill and Its Ripple Effect on CARA

- The collapse of the Finance Bill following nationwide protests severely disrupted national revenue projections.
- This forced the National Treasury and Parliament to review downward the equitable share allocations to counties, which in turn delayed the passage of CARA 2024, as final figures had to be renegotiated.
- As a result, counties were compelled to prepare supplementary budgets to align with reduced allocations, further delaying the roll-out of planned projects.

3. Compressed Procurement Timelines

- Since disbursements only came late in the financial year, counties had limited time to complete the full procurement cycle—advertising, tendering, evaluation, and contract award—within just a few months.

4. Supplier and Contractor Delays

- Contractors and suppliers, already strained by uncertainty in payments, delayed mobilization or delivery once contracts were signed, worsening under-absorption.

5. Uncertainty in Planning

- Counties could not commit to projects in the first half of the year without clarity on their final ceilings, leading to stalled implementation pipelines.

6. Audit Risk Aversion

- County officers preferred to delay expenditures until legal backing was in place, avoiding audit queries for unauthorized spending.

RECOMMENDATIONS TO SENATE AND NATIONAL ASSEMBLY

1. Prioritize Timeliness

- Ensure CARA and the County Governments Additional Allocations Act are enacted before 30th June each year, in line with PFMA, 2012 timelines, to provide legal certainty for disbursements.

2. Synchronize the Two Acts

- Enact CARA and the Additional Allocations Act together to avoid a situation where counties receive equitable share without clarity on conditional grants, or vice versa.

3. Mitigate Fiscal Risks from Finance Bill Failures

- Establish contingency measures under PFMA to guarantee county equitable share transfers, even when the Finance Bill collapses or faces political disruption.
- This would prevent scenarios like 2024/2025, where the Finance Bill collapse delayed CARA review, cutting county allocations mid-year.

4. Strengthen Procurement Efficiency

- Introduce framework contracts for recurrent items and fast-track procurement rules for time-sensitive projects, ensuring implementation even with late disbursements.

5. Hold Contractors Accountable

- Impose penalties for contractors and suppliers who delay mobilization or delivery after award, and strengthen county contract management units.

6. Enhance Intergovernmental Coordination

- CRA, National Treasury, Senate, and the Council of Governors should hold structured pre-budget negotiations to resolve disputes early, preventing late passage of allocation bills.

7. Improve Oversight and Accountability in Parliament

- Senate and the National Assembly should adopt internal deadlines for processing CARA and the Additional Allocations Act, with sanctions for delays that jeopardize service delivery.

3.5 Settlement of Pending bills

At the beginning of FY 2024/25, the County reported a stock of pending bills amounting to Kshs. 39.53 million, comprising Kshs. 21.19 million for recurrent expenditure and Kshs. 18.33 million for development activities. In FY 2024/25, the County settled pending bills totaling Kshs. 24.80 million, consisting of Kshs. 6.31 million for recurrent expenditure and Kshs. 18.49 million for development programmes. As of June 30, 2025, the outstanding pending bills amounted to Kshs. 32.11 million for recurrent expenditure, with no pending bills for development. All the outstanding bills were under the County Executive, as the County Assembly had none.

Table 11: Recurrent Pending bills

RECCURRENT PENDING BILLS AS AT 30 JUNE 2025	
DEPARTMENT	TOTAL ELIGIBLE PENDING BILLS (Kshs.)

Land,Physical Planning,Urban Development And Natural Resources	279,543.00
Trade	4,687,000.00
Public Health	791,300.00
Fisheries, Blue Economy, Livestock And Co-Operatives	-
Finance	13,606,394.20
Infrastructure	-
PSM	3,067,838.00
Water	349,580.00
Medical Services	8,220,673.00
County Public Service Board	1,111,923.00
Municipality	-
Total Recurrent pending bills	32,114,251.20

4.0 DEPARTMENTAL NON-FINANCIAL PERFORMANCE FOR FY 2024/25

The table below represents the departmental achievements of FY 2024/25

Table 12: Departmental achievements for FY 2024/25

s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
R3212: PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION							
Programme: PSM & Administration							
1	Improved service delivery to the Public	Percentage level of public satisfaction	50%	100%	100%	90%	
2	Conducive working environment	No. of county offices constructed	1	1	1	0	The county headquarters annex is still under construction
3	Staff recruited	No. of staff recruited in terms of Gender, Ethnicity, Home County, Marginalized and PWD	44	50	50	25	The County Public Service Board recruited a number of casuals in this financial year.

							Lack of enough resources hindered the recruitment of additional personnel
4	Signed employee's performance Contracts	No. of employees who signed Performance Contracts	100%	100%	100%	0	The Contracts will be signed later in the year
5	Signed employees Staff Performance Appraisal	No. of employees signed Staff Performance Appraisal	100%	100%	100%	0	The Staff Performance Appraisals will be signed later in the year
6	Disciplinary cases handled and forwarded to PSB	No. of disciplinary cases handled and forwarded to PSB	1	0	0	0	There was no disciplinary case that was reported during this period in the Department

7	Timely processing of monthly salaries	Date of running payroll	12	12	12	10	Between 25 th & 28 th of every month.
8	Improved internal communication	No. of enforcement communication masts and switch boards erected/ installed	1	1	1	0	Not achieved; improvement needed in implementation
9	Securing of county headquarter	NO. of county HQ fence constructed	0	1	1	1	County HQ at 100% complete.
10	Housing of the County Governor in the County's Official Residence	No. of Governors Residence Constructed	1	1	1	0	The Residence still under construction
11	Converting the Command Center into the	No. of Swimming pool and walkways constructed	2	2	2	1	The swimming pool not yet been constructed

	Operation Emergency Center						
R3213: FINANCE, BUDGET, STRATEGY AND ECONOMIC PLANNING							
s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
Programme: General Administration							
1	Improve service delivery	No. of training sessions for staff					
		No. of personnel recruited					
		No. of offices equiped and working environment improved					
Programme 2: Public finance Management							
2	Improved sustainability	Number of revenue stream automated	0	17			

	through own source revenue	Number of legislation Enacted to support various revenue streams	1	10			
		Number of Mapping of revenue conducted in Lamu county to establish revenue potential	1	1	1	0	
		Number of weighbridge Installed and operationalized	0	1	1	1	
		Number of revenue Decentralized to individual department	1	1	1	3	Decentralised to Municipality and level 4 hospitals
3	Prudence use of resources	Number of Asset Disposed	0	20	20	0	On-progress
		Number of reports prepared and submitted for audit	12	12	12	12	

		Number of County integrated monitoring and evaluation systems operationalized	0	1	1	1	
		No. of staff recruited and placed to run the county statistical unit	1	4	3	3	
		Number of County statistics policy document developed	0	1	1	0	
		Number of M&E committees established and reports developed and submitted	1	4	4	0	
R3214: DEPARTMENT OF AGRICULTURE ,IRRIGATION AND FOOD SECURITY							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks

Programme: Agriculture, Irrigation and Food Security

1	Increased adoption of agricultural technologies by farmers	Number of farmers adopting agricultural technologies - Certified maize, cowpeas, cotton and green grams	13,000	20,000	23,000	24,712	Department purchased about 89.9 Tons of seed that benefited about 24,712 farmers. Cotton benefited
		Number of farmers planting grafted cashew nut seeds	1000	1200	1200	445	11,500 grafted cashewnut seedlings distributed to 445 farmers
		Number of farmers ploughing using tractor services per year	5000	7,000	1500	774	774 acres ploughed each farmer ploughing an average of an acre
2	Extension staff recruited and deployed	Number of extension staff recruited and deployed	0	12	5	0	No staff recruited this financial year

3	Motorbikes purchased	Number of farmers reached by extension officers	0	30,000	30,000	32,512	24712 farmers received seeds, 5000 farmers attended field day, 2300 farmers reached during PICD training, 500 farmers during stakeholder meetings for FSRP
4	LKATC Modernized	Revenue raised from modernized LKATC	0	2	0.5m	0.6m	The newly renovated ATC raised 0.6m
5	Demonstration farm established at ATC	Number of acres established	2	3	3	10	The whole ATC farm was put under demos
6	Demonstration farms established in the wards	Number of demonstration farms established in the wards	0	10	10	15	These were established for Cotton and cashewnut
7	Lead farmers trained	Number of lead farmers trained	0	100	100	10	Trained under safe use, cotton and the orphan

							crops in conjunction with the national government
8	Increased crop production and incomes at farm levels	Quantity of maize produced per year	35,000	35,000	35,000	31,170	Both long and short rains.
		Acreage under maize, cowpeas and green grams	48000	48000	48,000	64,938	During the long Purchased seed achieved 10,000acres, Farmers own seeds – 30,000acres add 21600 acres were achieved in the short rains
		Acreage under cashew nuts	11,000	11,000	11,000	11,825	11,825 acres of orchards and 445acres newly planted
		Acreage under mangoes	2,800	2,800	6,500	6,594	Acres

	Production in tons of maize, cowpeas and green grams per year	79,200	79,200	79,200	82,405	64,938 acres producing 8 bags of 90kgs per acre.
	Production in tons of cashew nuts per year	3,500	3,500	3,500	3,546	11,825 acres by 30 trees per acre producing 5kg per tree for 2 seasons
	Production in tons of mangoes per year	12,000	12,000	12,000	32,970	There was a glut of mangoes production. 6,594 acres with 30 trees per acre. Production is 500mangoes per tree and 3 mangoes = 1kg
	Value of maize, cowpeas and green grams produced	7,920	8,352	8,352	479m	

		Value of cashew nuts produced	280m	280m	280m	356m	Cashewnuts had short and long rain harvest. Production=355ton
		Value of mangoes produced	180m	180m	180m	296m	2 seasons of production
9	High quality certified seeds purchased and distribute	Quantity of seeds purchased	145	150	150	89.9	Maize, Sorghum, Cowpeas, Greengrams
		Acreage planted	23,750	23,750	23,000	13,338	
		Production in tons	15,075	15,300	15,300	8,848	
		Value in Million Ksh.	1,508	1,530	0	556	
10	Tractors purchased	Number of tractors purchased	10	5	5	1	Tractor purchase 1
11	Stump grinder purchased	Number of stamp grinders purchased	0	1	1	1	1 stump grinder was purchased
12	Tractors serviced and maintained	Number of tractors serviced and maintained	24	24	15	24	Tractor services ongoing
13	Tractor ploughing operationalized	Number of acres ploughed	6000	5000	1500	774	Ongoing

14	Irrigation projects established	Number of irrigation projects established	2	2	2	1	At Witu TCN farm
15	Subsidized fertilizer purchased and distributed	Quantity of subsidized fertilizer purchased and distributed	0	2000	0	0	Not budgeted for, however farmers purchased over 8,000 bags of subsidized fertilizer at the NCPB
16	Coconut seedlings purchased and distributed	Number of coconut seedlings purchased and distributed	5000	10,000	10,000	11,500	Quality seedlings were purchased and distributed
17	Grafted cashew nuts seedlings purchased and distributed	Number of cashew nuts seedlings purchased and distributed	3333	10,000	10,000	0	Targeted for Q3
18	Farmers groups supported to implement	Number of groups supported	264	264	10	10	10 SACCOs and 10 cooperatives mobilized in the FSRP project

	climate smart technologies						
19	Two groups supported to implement innovations in the cashew nut value chain	Number of innovations supported	2	2	1	0	ASDSP not funded
20	Increased returns from crop produce	Yearly earnings from maize and cereal crops in the county	699	700	700	3,645	
		Yearly earnings from horticulture crops	12,444	13,000	13,000	14,332	
		Yearly earnings from cash crops	3,311	3,400	3,400	3,621	
21	Five CIGs supported to	Number of CIGs supported	0	1	1	0	ASDSP not funded

	establish cottage industries						
22	PPP for construction of fruit processing plant established	Number of PPP established	0	1	1	3	Equatorial Kenya currently establishing a plant under a PPP, two more PPPs achieved. 1 for coconuts and 1 for fruit processing
23	Producers information database established	Number of databases established	0	1	1	1	1 data base established and operated by agripreneurs under the FSRP project
24	Grain storage facilities activated	Number of grains storage facilities activated	0	1	0	0	No funds for activation
25	Grain storage facilities Constructed	Number of grains storage facilities constructed	5	1	0	0	Project not funded

26	Farmers' groups trained on value addition and marketing	Number of groups trained on value addition	0	10	0	1	Lake Kenyatta Cooperative were trained on cotton ginning
27	Farmers organizations strengthened to market in bulk	Number of groups strengthened	0	2	0	0	FSRP project on strengthening of FPOs and SACCOs delayed funding led to no achievement
R3215: LANDS AND PHYSICAL PLANNING							
s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
Programme: General Administration							
1	Enhanced land tenure security	No. of parcels surveyed and adjudicated (Saadani, Sinambae, Kizingitini, Hindi, Rubu	0	7 settlements surveyed	7	6 settlements surveyed (86%)	Kizingitini pending execution

		& Mwambore, Vipingoni, Koreni)					
2	Improved access to land ownership	No. of title deeds processed and issued	0	3,000 titles	0	0	Delays in verification and approvals
3	Strengthened physical and spatial planning	No. of spatial/urban development plans prepared/Reviewed	1 draft spatial plan	1	1	1 completed (67%)	County Spatial Plan reviewed
4	Modernized land management systems	Establishment of GIS- based Land Information System	None	1	1	1 (100%)	ongoing
5	Enhanced land governance	% budget absorption	0%	≥70%	70%	46%	Low absorption due to delayed KISSP disbursements
6	Improved settlement planning and regularization	No. of settlement schemes regularized (e.g., Pangani Centre)	0	2	1	1 (100%)	Pangani Centre regularization completed

7	Strengthened inter-county and stakeholder collaboration	No. of public sensitization forums held	0	10	8	6 (75%)	Forums held in Faza, Hindi, Basuba, Bahari, Kiunga, Mkunumbi
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R3216: DEPARTMENT OF EDUCATION ,YOUTH,GENDER,SPORTS VOCATIONAL,COMMUNITY DEVELOPMENT AND SOCIAL SERVICE

No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
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Programme 1: ECDE

1	Improved accessibility to ECDE Education	Percentage increase in enrollment of ECDE	86%	88%	88%	90%	Resulting from the more classrooms constructed.
		Increased access to learning facilities	60%	70%	70%	80%	Text books and other learning materials purchased.
2	Improved quality ECDE Education.	Increased rate of enrollment to ECDE	86%	88%	88%	90%	

		Increased rate of retention.	90%	95%	95%	95%	Teachers went through trainings on behavior modification
		Increased rate of transition from ECDE to primary.	90%	95%	95%	95%	Resulted from training transitions
		Increased levels of competency.	40%	45%	45%	45%	CBC trainings were conducted.
		Improved rate of teacher pupil ratio.	0.08681	1:35	1:35	1:45	More teachers employed on permanent and pensionable terms.
Programme 2: Vocational Training							
3	Improved accessibility to	Increased in the rate of enrollment to vocational training centers	35%	50%	50%	60%	Additional trainers recruited and more courses introduced.

	TVET Education improved	Percentage improvement in enrolment.	40%	50%	50%	70%	Additional trainers recruited and more courses introduced.
4	Employability and self-reliance among the people of Lamu county enhanced.	Enhanced rate of employability of TVET graduates	50%	60%	60%	65%	Many students have graduated.
Programme 3:Primary,Secondary and Tertiary Education							
5	Improved performance	Increased rate of enrollment in primary, secondary and tertiary institutions.	70%	75%	75%	80%	Award of Bursary and Scholarship to Secondary School Students.
		Increased rate of transition from secondary to tertiary.	40%	50%	50%	80%	Award of Bursary and Scholarship to Secondary School Students

		Increased level of competencies	50%	60%	60%	70%	
Programme 4: Sports Development							
6	Sports infrastructure of Lamu County Enhanced	Number of residents using sports infrastructure	38,000	45,000	45,000	30,000	
		Increased rate of people taking sports for recreation and leisure.	50%	60%	60%	50%	
7	Sports Talent developed and promoted	Number of people whose talents are developed and promoted	11,000	13,000	13,000	10,000	
		Percentage of people utilizing sports	50%	60%	60%	50%	
Programme 5: YOUTH AFFAIRS							
8		Percentage of youths benefitting from social	40%	50%	50%	40%	

	Social capital of the youths enhanced.	infrastructure and amenities.					
		Number of Youths rehabilitated and integrated in the community.	100	200	200	50	
9	Youths socially and economically empowered.	Number of Youths socially and economically empowered.	3,000	5,000	5,000	1,000	
Programme 6: Gender and Social Services							
10	Enhanced social capital.	Proportion of residents benefiting from social infrastructure and amenities.	30%	50%	50%	40%	
		Percentage of cohesion and integration in Lamu County.	30%	50%	50%	40%	

11	Lamu County Residents Socially Empowered.	Rate of cohesion and integration	40%	50%	50%	40%	
		Rate of women and PWDS economically empowered through grants and other social support.	30%	40%	40%	40%	
R3217: DEPARTMENT OF MEDICAL SERVICE							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
Programme 1: General Administration, Planning, M &E							
1	Annual work plans prepared	No. of planning units with annual work plans	45	45	45	45	
2	Annual Performance Report	No. of annual performance report available	1	1	1	0	The APR is due in the first quarter in the current financial
Programme 2: Preventive and Promotive Health Services							

3	Increased number of children protected from vaccine preventable diseases	% Of children below one year fully immunized	73	87	87	74	In the year under review, we had national stock out of key antigens affecting the county performance
4	Decreased transmission of TB in the community	% of TB patients completing treatment	94	95	95	95	
5	Increased number of pregnant women attend the recommended number of antenatal clinic visits	Proportion of pregnant women attending at least 4 ANC visits	58	70	70	56	County still not doing well on community sensitization on the importance of starting ANC services in good time

6	Received FP commodities by Women of reproductive age	Percentage of women of reproductive age receiving FP commodities	44	55	55	45	Community negative perception on modern FP is still very high
Programme 3: Curative and Rehabilitative Health Services							
7	Increased access to primary health services	Outpatient utilization rate	269%	100	100	190	
8	Increased number of deliveries conducted by SBAs	% Of deliveries conducted by a skilled birth attendant	82	90	90	74	
9	Improved access to quality health care services	% Of public health facilities providing basic emergency obstetric and new-born care	45	45	45	45	

10	Reduction in facility based maternal deaths	Health facility maternal mortality ratio (per 100,000 live births)	119	80	80	157	
R3218: DEPARTMENT OF TOURISM,CULTURE ,TRADE AND INVESTMENT							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
1	Improved business environment	No. of markets constructed		3	3	3	Availability of funds
2	A vibrant tourism sector with increased earnings	No. of cultural festivals held		6	6	4	Inadequate funding
3	Improved capacity for tourism stakeholders	No. of persons trained		50	50	70	Availability of funds
R3219: ICT AND E-GOVERNANCE							

s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
Programme: General Administration							
R3220: FISHERIES ,LIVESTOCK AND CO-OPERATIVES							
s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
Programme: General Administration							
Programme 1: General administration, planning and support services							
1	Developed and implemented County Fisheries	Number of Lamu County Fisheries Development policies developed and implemented		6	1	0	No budgetary allocation

	development policies						
2	Developed fisheries sub sector operational and development plans	Number of operational and development plans developed and implemented		20	4	0	
3	Rehabilitated fisheries and Blue economy offices	Number of fisheries offices rehabilitated		3	1	0	No budgetary allocation
4	Established Effective M&E system	Number of monthly fisheries Monitoring Conducted and reported		50	12		supported by KEMFSED
5	Developed and implemented Lamu County Fisheries	Number of Annual fisheries Evaluations conducted		5	1	0	

	Development policies						
Programme 2: Fisheries Development							
6	Increased in Annual total fish landed and harvested.	Amount of tonnage of fish landed annually		16805	3500	3000	
		Number of fishermen supported to do Mari culture such as crab farming		1550	300		Supported by County Government
7	Operationalized Fisheries Development revolving fund	Number of annual board meetings held	0	49	12	1	No budgetary allocation
8	Adopted Sustainable fishing methods	Number of Outboard engines purchased and distributed		345	70	0	Funds transfer was not possible because the act needed amendment
		Number of legal fishing gears distributed	2	5000	1000		Funded by the County Government

9	Adopted modern fishing technologies by Artisanal fishermen	Number of artisanal fishermen trained		1350	50	50	Funded by the County Government
		Number of GPS and Fish finder used for fishing		70	15	10	Funded by the County Government
10	Revived ice plants and fish cold storage facilities at main fish landing sites.	Number of ice plants constructed		3	1	1	Funded by Go Blue Kenya
		Number of fish cooler boxes distributed		255	60	70	Funded by the County Government
	Rehabilitated fish landing sites	Number of infrastructural facilities constructed at selected fish landing sites		3	0	0	construction of Mokowe landing site by KEMFSED still in progress
	Trained fishermen and fish traders on best fish handling practices.	Number of fishermen and traders trained on fish quality.		850	200	200	Training supported by WWF

	Improved value addition on fish and their products	Fish processing plant constructed		1	0	0	
11	Improved compliance to Fish quality standards	Number of annual fish inspections done		50	12	5	The fish inspections were performed under the direct supervision of Kenya Fisheries service
12	Strengthened fisheries marketing organizations in the county	Number of fisher Marketing cooperatives formed		4	1	1	Undertaken with support of the Kenya fish marketing Authority
		Number of fish traders trained and adopting digital marketing platforms		210	50	60	Training supported by Blue Bizz project
13	Promoted Partnership and	Number of Fisheries investors conference held		4	1	1	

	linkage among fish traders, fisheries MSMEs						
14	Operationalized County BMU network	Number of Co management structures (Networks) established		10	0	1	Amu Bay JCMA established
15	Trained BMU Officials on Management	Number of BMU officials trained		540	120	180	Training supported by KEMFSED
16	Established and operationalized County MCS unit	Number of patrols conducted by the MCS unit		53	10	5	
R3221: LAMU COUNTY PUBLIC SERVICE BOARD							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
Programme 1: Human Resource Management							

1	Enhanced staff capacity	No. of training sessions for Board Members & Secretariat	3	8	5	3	Training postponed due to budget constraints; remaining sessions planned for FY 25/26
2	Improved staffing levels	No. of personnel recruited	96	90%	Adequate staff per departmental needs	139 hires completed	Recruitment ongoing for additional positions
3	Increased career awareness	No. of career sensitization forums conducted	1	4	2	2	Career sensitization sessions successfully held targeting students, interns and early-career professionals
4	Succession planning framework	% of succession plan implemented	None	100%	100%	60%	Still under review by stakeholders
5	Digitized PSB data	% Completion of data digitization	0%	100%	100%	40%	Delays due to work overload

6	Strengthened HR policy framework	No. of policies developed & reviewed	1	5	3	2	Committees developing HR management policies; budget constraints
7	Knowledge sharing & service improvement	No. of benchmarking visits conducted	0	1 annually	1	1	Benchmarking visit completed as planned
8	Timely resolution of staff complaints	No. of disciplinary cases resolved	5	Depends on cases received	5	4	All cases received were resolved within stipulated timelines
9	Promotion of governance values	No. of Chief Officers/Managers sensitized	13	15	15	15	All sensitization sessions completed
10	Compliance with National Values & Principles	No. of evaluations/advisories developed	1	1 annually	1	1	Final report on compliance due in Q2
11	Enhanced career progression	No. of personnel promoted	0	50	50	56	All promotions processed & concluded

R3223: DEPARTMENT OF WATER

No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
Programme 1: Water Services							
1	Kiunga-Ishakani Water Pipeline					<ul style="list-style-type: none"> · Water accessibility to underserved village · Water infrastructure extension 	Project 90% completed
2	Mokowe Pipeline Extension					<ul style="list-style-type: none"> · Improve water reticulation system · Water infrastructure extension 	Project 100% completed

3	Baragoni Water Project					<ul style="list-style-type: none"> · Water accessibility to underserved village 	Project 100% completed
						<ul style="list-style-type: none"> · Water infrastructure extension 	
4	Construction of Undersea piping Milimani Navy-Ras Kitau Zubedi					<ul style="list-style-type: none"> · Water accessibility to underserved village 	Project 100% completed
						<ul style="list-style-type: none"> · Water infrastructure extension 	
5	Solarization of Mkokoni Desalination Plant					<ul style="list-style-type: none"> · Sustainable & Reliable solutions towards water services 	Project 90% completed

						· Climate resilience solutions	
6	Supply & installation of smart water meters					· Improve revenue collection to sustain WSP	Project 60% complete
						· Reduce Non-Revenue Water	
7	Automation of Water Kiosk for Desalination Plants					· Improve revenue collection to sustain WSP	Project 30% Complete
						· Ease of access to clean, safe water	
Programme 2: Energy							

1	Rehabilitation of existing solar light					· Improving energy infrastructure	Project 100% complete
2	Supply & installation of new solar streetlights					· Lighting up underserved communities	Project 100% complete
R3225: DEPARTMENT OF PUBLIC HEATH SANITATION AND ENVIRONMENT							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
Programme 1: General Administration ,Planning ,M&E							
1	Organized and coordinated Public health services	County health sector annual work plan	0	1	1	1	Joint 2025/26 AWP for the Health Sector
2	Increased compliance to public health	% of trade premises inspected and issued with health license	31	80	50	33	

	regulations and standards						
3	Coordinated County Environment Management Programme	No. County Environmental Committee meetings held	0	4	2	0	
		County Environment Action Plan	0	1	1	1	
Programme 2: Public Health and Sanitation							
4	School health clubs strengthened	% of schools with active school health clubs	75	100	100	90	Almost all primary schools have health clubs
5	School children protected from STH	% of school going children dewormed at least once a year	0	100	90	80	MDA for STH and Schisto
6	Increased awareness	% Households reached with health promotion messages	65	60	60	50	Household visits by CHVs

7	Increased demand for health services	No. of community units established	34	38	36	38	KHIS
8	Increased community participation in health programs	No. of health dialogue days	88	120	60	97	
		No. of community action days held				91	KHIS
9	Latrine coverage increased	% Latrine coverage	67	75	70	70	
10	Improved access to sanitation facilities	No. public toilets constructed	1	4	-	-	
		No. of villages certified ODF	0	50	25	35	CLTS Hub
11	Improved hand washing practices	% of households with hand washing facilities	60	70	70	54	
12	Improved water safety	No. of water samples analyzed	37	100	25	6	
13	Reduced Incidences of	% reduction of diarrheal cases	0%	10%	10%	12410-8274 (33%)	

	Communicable Diseases						
Programme 3:Environment							
14	Improved waste management practices	Daily tonnage of waste disposed	5	8	8	6	
		No. of new dump sites secured	0	1	1	0	
15	Sustainable management of forest resources	% of forest cover	32	35%	32	32	
R3229: LAMU MUNICIPALITY							
No.	Outcome	Key performance indicators	Baseline	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25 Targets	Remarks
Programme 1: General Administration							
1	Skills & Competencies development	Number of staff recruited	6	50	30	6	

Programme 2: Waste Management							
2	Construction of cemetery perimeter walling	Number of perimeter walling constructed	2	2	1	1	
3	Procurement of cleaning materials	Number of cleaning materials procured	1	1	1	1	
Programme 3: Urban Planning & Development							
4	Improved physical planning & Infrastructure development	Number of Plans developed.	3	5	1	1	
		Number of plans Implemented	3	5	3	3	
Programme 4: Municipal Urban development							
5	Enhanced infrastructure and accessibility.	Number of ring road constructed	0	5	1	0	Project ongoing
		Number of Access road constructed	0	10	2	1	
Programme 5: Municipal Urban Renewal							

6	Enhanced safety and reduced energy costs.	Number of solar street lights installed.	0	25	70	68	
		Number of street signage's installed	0	10	120	117	

R3228 : ROADS, TRANSPORT, INFRASTRUCTURE, PUBLIC WORKS AND ENERGY

SNO.	Key Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Planned Targets 2024/25	Achieved Targets 2004/25	Remarks
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Programme 1: Roads infrastructure development (routine maintenance)

1	Improved Connectivity by road users	Kilometres of roads maintained	14.4Kms	70Kms	70Kms	0Kms	None of the projects was implemented
		Kilometres of new roads constructed	25Kms	18Kms	18Kms	0Kms	None of the projects was implemented

Programme 2: Footbridges

2	Improved access by providing crossings across water-ways	Number of new footbridges constructed	0	3	3	3	100% Complete
		Number of existing footbridges maintained	0	0	0	0	No planned project in period under review

Programme 3: Cabro paving							
3	Improved accessibility by pedestrians	Square metres of cabro paving works undertaken	2,200 m ²		7,895m ²	7,895m ²	100% Complete..
R3230: DEVOLUTION ,RESOURCE MOBILIZATION AND DISASTER MANAGEMENT							
s.no	Outcome	Key performance indicators	Baseline 2023/24	CIDP Target 2023-2027	Target 2024/25	Achievement 2024/25	Remarks
Programme: General Administration							
1	Improved coordination of disaster response	No. of disaster response activities coordinated (e.g., drought, fires)	4	6	6	6	Water trucking, food distribution, rescue missions, and fire responses successfully coordinated.
2	Strengthened institutional emergency response capacity	No. of new EOC equipment installed	0	2	2	2	Two video walls donated by Kenya Red Cross and installed at

							the Emergency Operations Centre.
3	Enhanced emergency preparedness and community resilience	No. of early warning tools or systems deployed	0	2	2	1	Earth and Windy weather-tracking software partially installed at EOC.
4	Improved infrastructure for devolved service delivery	No. of sub-county headquarters under construction	1	1	1	0	Faza Sub-County HQ under active construction after project resumption.
5	Improved functionality of disaster training facilities	No. of disaster preparedness facilities developed	1	1	1	0	Swimming pool at Command Centre is ongoing.
6	Strengthened stakeholder engagement for	No. of development partners engaged	3	5	5	4	Kenya Red Cross among the key partners supporting response

	resource mobilization						and technology integration.
7	Promotion of county resilience and reputation on disaster readiness	No. of national/international recognitions received	0	1	1	1	Lamu County received the 2024 Averted Disaster Award.
8	Improved support to disaster-affected households	No. of households assisted during emergencies	1,000	2,000	2,000	2,300	Through food, water trucking, and emergency response coordination in Witu, Kiunga, Hindi, etc.
9	Improved coordination of disaster response	No. of disaster response activities coordinated (e.g., drought, fires)	4	6	6	6	Water trucking, food distribution, rescue missions, and fire responses successfully coordinated.

5.0 KEY OBSERVATIONS AND RECOMMENDATIONS

The County Budget Department identified the following challenges which hampered effective budget implementation;

1. High level of pending bills which amounted to Kshs.32.11 million as of 30th June 2025.
2. Low absorption of development funds which translated to 65 per cent of the approved annual development budget.

The County should implement the following recommendations to improve budget execution:

1. The County leadership should address the situation of pending bills to ensure that genuine bills are paid promptly in the remaining financial year.
2. The County should identify and address issues causing delays in implementing development programmes and projects.