

MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) PERIOD 2025/26 – 2027/28

EXECUTIVE SUMMARY

Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, The County Treasury is mandated to prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments.

This County Fiscal Strategy Paper contains information on:

- Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
- County outlook on revenues and expenditure projections.
- An assessment of the current state of the economy including macroeconomic forecasts.
- The financial outlook with respect to Government revenue and expenditures for the next financial year and over the medium term.
- The proposed expenditure ceilings for the Sectors, including those of the County Assembly.
- Statement of Specific Fiscal Risks.

The paper gives a summary of county achievements for the last 2 Financial years, while giving a forecast of what the county will prioritise in the next 3 years.

	Revenue Stream		FY 2026/27	FY 2027/28
No	Details	CFSP 2025		
1	Total Equitable share	11,766,000,000	12,354,300,000	12,972,015,000
2	Local generated Revenue	987,377,177	1,036,746,036	1,088,583,338
3	Aids in Appropriation	816,829,765	857,671,253	900,554,816
4	Conditional grants - Development Partners	1,301,608,119	1,366,688,525	1,435,022,951
5	Conditional grants -National Government	689,454,999	723,927,749	760,124,136
	Funds	0	-	-
	Total	15,561,270,060	16,339,333,563	17,156,300,241

The budget for FY 2025/26 is divided into Development Allocation of Kshs. 5,005,985,999 and Recurrent allocation of Kshs. 10,555,284,061 representing 32.2 and 67.8 percent respectively of the total budget Kshs. **15,561,270,059**

Economic classification takes the form of ;

- 1) Non-discretionary expenditures (Personnel Emoluments); this takes first charge and includes payment of statutory obligations such as salaries, pension and others. These expenditures are projected to account for about 45.11% of the Budget.
- 2) Operations and maintenance make up 22.72% of the FY 2025/26 budget.
- 3) Development expenditure; as already indicated, is 32.17% of the total budget and is shared based on the sector plans and priorities and other strategic county considerations.

The budget is distributed between the County Executive and County Assembly as follows:

Table 1: Distribution of County resources

Details	Financial Years			
	Approved Original Budget	CFSP Projections		
	2024/25	2025/26	2026/27	2026/27
County Executive (Governor)	762,301,080	781,358,608	820,426,538	861,447,865
County CDAs	13,470,196,189	13,389,037,259	14,058,489,122	14,761,413,578
County Assembly	1,356,950,433	1,390,874,194	1,460,417,904	1,533,438,799
Totals	15,589,447,702	15,561,270,061	16,339,333,564	17,156,300,242

Goals, Priorities and Strategies to be pursued in FY 2025/26 and the Medium Term

Program	Goal	Sector Priorities	Strategies
4.1.1: Agriculture, Urban and Rural Development			
Crop Development and Management	A food secure and wealthy County with sustainable management and utilization of land and the blue economy.	To enhance crop production, productivity, value addition, marketing and incomes	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote climate smart agriculture • Enhance access to affordable and quality agricultural inputs and credit. • Support crop extension and training services • Develop agro-processing and value addition infrastructure.

			<ul style="list-style-type: none"> • Promote agricultural product value chain development for key priority commodities • Promote establishment of cooperatives along value chains. • Enhance access to insurance for crop, livestock and fishery enterprises. • Mainstream cross-cutting issues
Irrigation and Drainage Development and Management		To promote adoption of irrigation technologies for enhanced agricultural productivity	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote household irrigation technologies • Develop and manage irrigation infrastructure • Promote agricultural water storage and management. • Mainstream cross-cutting issues
Livestock Development and Management		To enhance livestock production, productivity, value addition and incomes	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote Livestock and Veterinary extension and training services • Support pasture development • Promote Livestock Value Addition and Agro Processing • Manage Agribusiness, Marketing and information • Support Livestock Insurance Services • Develop Leather and leather products industry • Mainstream cross-cutting issues
Fisheries Development and Management		To enhance fisheries production, productivity, value addition and incomes	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote Fisheries value addition and aqua-processing • Manage Aqua-business, marketing and information • Support aquaculture financing services • Promote fish safety and quality control • Mainstream cross-cutting issues

Agricultural Institutions Development and Management		To enhance effectiveness and efficiency in service delivery (institutional)	<ul style="list-style-type: none">• Strengthen Policy, Legal and Institutional Framework• Development of Mabanga Agricultural Training Centre (ATC).• Development of Mabanga Agricultural Mechanization Centre (AMC).• Development of Chwele Fish Farm (CFF).• Mainstream cross-cutting issues
Land Development and Management		To Improve Land Access, Tenure and Management	<ul style="list-style-type: none">• Strengthen Policy, Legal and Institutional Framework• Promote provision of effective and efficient Lands Administration Services• Promote provision of effective and efficient Survey Services• Enhance Physical and Land Use Planning• Mainstream cross-cutting issues
Urban Development and Management		To enhance sustainable urban development	<ul style="list-style-type: none">• Strengthen Policy, Legal and Institutional Framework• Promote Integrated Urban Development Planning and Financing• Increase investment in Urban Infrastructure Development• Enhance urban governance structures.• Mainstream cross-cutting issues
4.1.2 Energy, Infrastructure, and ICT			
Transport Infrastructure Development and Management	Support attainment of a sustainable social and economic development	To develop an efficient transport network	<ul style="list-style-type: none">• Strengthen Policy, Legal and Institutional Framework• Support Construction of Roads Bridges and Drainage Works• Promote Maintenance and Rehabilitation of Roads, Bridges and Drainage Works• Mainstream cross-cutting issues
Building Standards and Quality Assurance		To promote compliance with the building code and uptake of new technologies	<ul style="list-style-type: none">• Strengthen Policy, Legal and Institutional Framework• Promote compliance to Building Standards

			<ul style="list-style-type: none"> • Enhance personnel capacity and strengthen project surveillance framework • Improve access to quality control services • Mainstream cross-cutting issues
Public and Transport Safety		To improve access to emergency response infrastructure and road safety	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Increase access to rural areas • Enhance Fire Risk Management • Enhance transport safety infrastructure. • Promote Air Transport • Promote Railway Transport • Mainstream cross-cutting issues
Energy Development and Management		To enhance access to reliable and affordable energy	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Create awareness and encourage investment in renewable sources of energy • Improve access to grid energy • Mainstream cross-cutting issues
Information and Communication Technology Management		To enhance access to information and government services	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote awareness and ICT management • Mainstream cross-cutting issues
Housing development and management		To enhance access to decent and affordable housing	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote estate management of county residential houses. • Support housing infrastructural development • Increase access to housing financial Services • Promote adoption of modern Housing Technology • Mainstream cross-cutting issues
4.1.3 General Economic and Commercial Affairs			
Trade and Enterprise development	To enhance productivity and sustainability in the	To support growth and development of trade and investment	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote fair trade practices and consumer protection

	trade, industry, cooperatives and tourism sub-sectors.		<ul style="list-style-type: none"> • Support MSMEs • Promote market infrastructure development and management • Mainstream cross-cutting issues
Industrial Investment and Development		To promote industrial growth and development	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote industrial development • Support MSMIs • Mainstream cross-cutting issues
Cooperatives Development and Management		To enhance cooperative development in the county	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote establishment of cooperative societies in the county • Enhance cooperative governance, advisory and training services • Promote sustainable market linkages for agricultural cooperative societies. • Enhance access to affordable credit/funding by cooperative societies. • Support cooperative agribusiness and marketing services • Mainstream cross-cutting issues
Tourist product development promotion and marketing		To increase tourism earnings in the county	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote tourism product identification and development • Enhance county tourism marketing and promotions. • Mainstream cross-cutting issues
4.1.4 Health Sector			
Curative and rehabilitative health services	To attain responsive, equitable, affordable, accessible and quality health care and sanitation for all	Improve access to quality and affordable health services	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Develop Health Infrastructure • Complete Blood bank at BCRH • Promote Primary Health Care • Provide Blood Transfusion Services

			<ul style="list-style-type: none"> • Promote Universal Health Care • Avail health products and technologies • Enhance referral services • Mainstream cross-cutting issues
Preventive and Promotive Health Services		Halt and reverse communicable and non-communicable ailments	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Enhance HIV / AIDS management • Enhance TB Control and management • Enhance Malaria control and management • Promote Reproductive, Maternal, New-born, child and Adolescent healthcare • Improve Public health and sanitation management • Promote school health management • Support market sanitation management • Develop sanitation infrastructure • Promote quality food and water hygiene • Boost disease surveillance • Promote management of neglected tropical diseases • Promote management of non-communicable diseases • Mainstream cross-cutting issues
4.1.5 Education Sector			
Early Childhood Development Education	To attain equitable, affordable, accessible and quality education for all.	To increase enrolment and retention of school going children	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote child development infrastructure • Enhance child development support • Mainstream cross-cutting issues
Training and Skill Development		To enhance skill acquisition	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support VTC Infrastructure Development

			<ul style="list-style-type: none"> • Promote skill acquisition for job market • Mainstream cross-cutting issues
Education Improvement and Support Services		To improve quality of education and sustain high transition rates	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support curriculum Implementation • Enhance education quality assurance management • Provide social support services • Mainstream cross-cutting issues
4.1.6 Public Administration Sector			
Governance and public relations	To enhance quality administrative services, good governance, and accountability in the public sector	To strengthen capacity for implementation of devolution and enhance intergovernmental and public relations	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Carry out civic education and outreach services • Promote Ethics and Integrity among staff • Support good governance • Promote conflict management and peace building • Mainstream cross-cutting issues
Public Service Management		To promote the implementation of effective service delivery	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote organizational transformation • Enhance human resource management • Enhance records management and development • Promote human development • Enhance quality assurance • Promote ethics, governance and national values • Mainstream cross-cutting issues
County Planning Management	To promote prudent, financial, and fiscal management for economic growth and stability	To coordinate county economic development	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Formulation and implementation of county economic plans • County knowledge management • Managing county statistics • Coordination of Ward-Based Projects

			<ul style="list-style-type: none"> • Carry out Monitoring & Evaluation activities • Formulation and implementation of county Budgets • Mainstream cross-cutting issues
County Public Financial Service Management		To enhance prudence in management of public resources	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Own Source Revenue mobilization • Facilitate Audit services • Providing accounting services • Facilitate supply chain services • Coordinating county Asset Management • Mainstream cross-cutting issues
Legislation, oversight and representation	To represent, oversight & strengthen legislation in the County	To strengthen County policy and legal framework, promote equity and prudence in management of County resources.	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Development of appropriate policy and legal framework • Promote prudence in management of county resources • Promote participatory and inclusive governance • Mainstream cross-cutting issues
4.1.7 Recreation, Culture and Social Protection			
Gender Equity and Social Protection	To create a vibrant sports, culture and recreation industry	To promote equity and empowerment of vulnerable groups	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote Social welfare protection and development • Gender mainstreaming and empowerment • Mainstream cross-cutting issues
Cultural Development and Management		To promote and preserve Culture and heritage	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote development and maintenance of heritage infrastructure. • Enhance culture and Creative Industry Development • Mainstream cross-cutting issues

Sports and Talent Development		To identify and nurture all forms of talents and sports for development.	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promote sports infrastructure development • Enhance sports Promotion and support services • Mainstream cross-cutting issues.
4.1.8 Environmental Protection, Water and Natural Resources			
Environmental Protection and Conservation	To enhance the protection and conservation of environment, water and natural resource and the development and management of water and sewerage infrastructure.	To enhance environmental protection and conservation	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Promotion of waste management and pollution control. • Enhance environmental conservation protection and management • Promote rehabilitation and protection of Mt Elgon catchment area. • Mainstream cross-cutting issues.
Water and Sanitation Development and Management		To improve access to clean safe water and sanitation	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework. • Enhance water supply provision • Promote water quality and pollution control • Promote water resources development • Enhance water supply development and coverage • Enhance sewerage service provision • Mainstream cross-cutting issues.
Natural Resource protection and management		To promote conservation, protection, and sustainable use of natural resources	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support forest conservation and management • Promote ICT in Natural resources management • Promote afforestation and reforestation • Mainstream cross-cutting issues.

Climate Change Coordination and Management		To promote climate change mitigation and adaptation	<ul style="list-style-type: none"> • Strengthen Policy, Legal and Institutional Framework • Support Climate Change Action Planning • Promote Climate Change Mitigation Services • Promote Climate Change Adaptation Services • Mainstream cross-cutting issues.
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3.1 Fiscal Framework Summary for FY 2025/26 and the medium-term budget

The FY 2025/26 and the medium-term budget is based on the Government's policy priorities and macroeconomic policy framework. The Government will continue with the growth fiscal consolidation plan by containing expenditures and enhancing mobilization of revenues to slow down growth in pending bills without compromising service delivery.

Revenue Projections

In FY 2025/26, the County total resource envelope including Appropriation-in-Aid (A.i.A) is estimated at Kshs. 15.56 billion Showing a decrease from the projected Kshs. 15.89 billion in FY 2024/25 Approved Budget Estimates. The own source Revenue performance will be underpinned by the ongoing reforms in tax policy and revenue administration measures geared towards expanding the tax base and improving tax compliance. The local revenue will amount to Kshs. 868.20 million and Appropriation in Aid of Kshs 1.142 billion in FY 2025/26 which is a decrease from the projected Kshs. 918.70 and an increase from Kshs. 1.12 billion in FY 2023/24 respectively as indicated in table below.

	Revenue Stream	FY 2025/26			FY 2026/27	FY 2027/28
No	Details	CBROP 2024	Variance	CFSP 2025		
1	Total Equitable share	11,500,469,484	265,530,516	11,766,000,000	12,354,300,000	12,972,015,000
	Exchequer	11,500,469,484	265,530,516	11,766,000,000	12,354,300,000	12,972,015,000
	Equitable share B/f	0	0	0	-	-
	Retention Brought forward	0	0	0	-	-
2	Local generated Revenue	1,252,907,693	-265,530,516	987,377,177	1,036,746,036	1,088,583,338
	Land fees	8,355,388	-781,501	7,573,886	7,952,581	8,350,210
	Land Rates	163,649,332	-163,649,332	0	-	-
	Alcoholic Drinks Licenses	26,515,694	-2,480,082	24,035,612	25,237,393	26,499,262
	Single Business Permits	184,955,864	-17,299,406	167,656,458	176,039,281	184,841,245
	Application Fees	11,063,850	-1,034,831	10,029,019	10,530,470	11,056,994
	Renewal fees	16,116,314	-1,507,401	14,608,913	15,339,358	16,106,326
	Conservancy Fees	19,479,392	-1,821,959	17,657,434	18,540,306	19,467,321
	Fire Fighting	47,095,099	-4,404,928	42,690,171	44,824,680	47,065,914

	Revenue Stream	FY 2025/26			FY 2026/27	FY 2027/28
No	Details	CBROP 2024	Variance	CFSP 2025		
	Advertisement Fees	51,405,647	-4,808,105	46,597,542	48,927,419	51,373,790
	Noise Emission Permit	2,387,057	-223,268	2,163,790	2,271,979	2,385,578
	Quarrying and Royalties	5,024,328	-469,939	4,554,389	4,782,109	5,021,214
	Food Hygiene Licenses	31,644,528	-2,959,795	28,684,732	30,118,969	31,624,917
	Change of User Fees	0	0	0	-	-
	Car Parking Fees	20,572,808	-1,924,229	18,648,580	19,581,009	20,560,059
	Bodaboda Parking Fees	8,780,078	-821,224	7,958,855	8,356,797	8,774,637
	Burial Fees	130,200	-12,178	118,022	123,923	130,119
	House Rent	13,135,783	-1,228,624	11,907,159	12,502,517	13,127,643
	Registration of schools	4,415,250	-412,970	4,002,280	4,202,394	4,412,514
	Stadium Hire	3,962,521	-370,625	3,591,896	3,771,491	3,960,066
	Plan Approval	29,653,667	-2,773,585	26,880,082	28,224,086	29,635,291
	Inspection Fee	4,382,233	-409,882	3,972,351	4,170,969	4,379,517
	Occupational Permits	766,897	-71,730	695,167	729,925	766,422
	Ground Fees	5,634,130	-526,975	5,107,155	5,362,513	5,630,639
	Market Fees	84,115,548	-7,867,547	76,248,001	80,060,401	84,063,421
	Enclosed Bus Park Fee	68,630,990	-6,419,236	62,211,754	65,322,342	68,588,459
	Slaughter house Fees	22,001,707	-2,057,877	19,943,830	20,941,021	21,988,072
	Plot Transfer	477,406	-44,653	432,753	454,390	477,110
	Change of Business Name	0	0	0	-	-
	Mabanga ATC- Hospitality and sale of farm produce	45,070,596	-4,215,571	40,855,025	42,897,776	45,042,665
	Impound Charges	2,841,399	-265,763	2,575,635	2,704,417	2,839,638
	Meat Inspection, Vaccinations, Licensing and AI	9,113,195	-852,381	8,260,814	8,673,854	9,107,547
	Livestock Movement Permits	1,837,500	-171,866	1,665,634	1,748,916	1,836,361
	Cess	105,015,108	-9,822,338	95,192,770	99,952,409	104,950,029
	consolidated AIA	0	0	0	-	-
	Market Stalls Rent	4,473,494	-418,418	4,055,076	4,257,830	4,470,722
	Stock Sales	16,376,448	-1,531,732	14,844,716	15,586,952	16,366,299
	Sale of Fertilizer	171,150,000	-16,008,107	155,141,893	162,898,987	171,043,937
	Other Revenue sources	0	0	0	-	-
	Cess Received in kind	0	0	0	-	-
	Weights and Measures	3,021,408	-282,600	2,738,808	2,875,748	3,019,535
	Bank Commissions	8,316,000	-777,817	7,538,183	7,915,092	8,310,846
	Imprest recovery	5,250,000	-491,046	4,758,954	4,996,901	5,246,747
	Physical Planning fees	351,068	-32,836	318,232	334,143	350,851
	Change of User Fees	206,230	-19,289	186,941	196,288	206,102
	Consent to charge	293,594	-27,461	266,133	279,440	293,412
	Survey fees	820,397	-76,734	743,663	780,846	819,889
	Cooperative Audit fees	3,180,835	-297,512	2,883,323	3,027,489	3,178,864
	Payroll product	286,673	-26,813	259,860	272,853	286,495
	Fisheries	5,799,534	-542,446	5,257,089	5,519,943	5,795,940
	Mabanga AMC: Hire of Machinery	5,250,000	-491,046	4,758,954	4,996,901	5,246,747
	Material testing	4,254,272	-397,913	3,856,359	4,049,177	4,251,636
	Salary Recovery	3,692,863	-345,403	3,347,459	3,514,832	3,690,574
	Hire of Machinery	5,110,196	-477,970	4,632,226	4,863,837	5,107,029
	Penalties	16,845,173	-1,575,573	15,269,600	16,033,080	16,834,734

	Revenue Stream	FY 2025/26			FY 2026/27	FY 2027/28
No	Details	CBROP 2024	Variance	CFSP 2025		
3	Aids in Appropriation	1,116,829,765	-300,000,000	816,829,765	857,671,253	900,554,816
	Agriculture, livestock, fisheries, and co-op development	0		0	-	-
	Tourism, Forestry, environment and natural resource and water	0		0	-	-
	Roads and Public Works	0		0	-	-
	Education, Science and ICT	0		0	-	-
	Health and Sanitation.	1,116,829,765	-300,000,000	816,829,765	857,671,253	900,554,816
	Lands, Urban and Physical Planning	0		0	-	-
	Public Administration	0		0	-	-
	County Secretary	0		0	-	-
4	Conditional grants - Development Partners	1,301,608,119	-	1,301,608,119	1,366,688,525	1,435,022,951
	Universal Health care Project	-		0	-	-
	DANIDA	13,698,750		13,698,750	14,383,688	15,102,872
	ASDSP II	-		0	-	-
	Kenya Devolution support programme-R	37,500,000		37,500,000	39,375,000	41,343,750
	NARIGP	-		0	-	-
	Compensation user fee foregone	-		0	-	-
	UNICEF	1,571,000		1,571,000	1,649,550	1,732,028
	Urban Support programme development	100,434,139		100,434,139	105,455,846	110,728,638
	FLLOCA - Water	11,000,000		11,000,000	11,550,000	12,127,500
	Climate change grant	153,488,888		153,488,888	161,163,332	169,221,499
	Covid 19 Grant	-		0	-	-
	Urban Support programme Recurrent	35,000,000		35,000,000	36,750,000	38,587,500
	III) KISP II (Kenya Informal Settlement Improvement Project)	297,400,190		297,400,190	312,270,200	327,883,709
	KOICA	500,000,000		500,000,000	525,000,000	551,250,000
	NAVCDP	151,515,152		151,515,152	159,090,910	167,045,455
5	Conditional grants - National Government	689,454,999	-	689,454,999	723,927,749	760,124,136
	SHIF Reimbursement	105,600,000		105,600,000	110,880,000	116,424,000
	UNFPA	7,400,000		7,400,000	7,770,000	8,158,500
	Community Health Promoters	107,400,000		107,400,000	112,770,000	118,408,500
	Leasing of medical equipment	-		0	-	-
	Development for youth Polytechnics	-		0	-	-
	Fuel Levy Fund	184,554,999		184,554,999	193,782,749	203,471,886
	REREC	-		0	-	-
	KELCLOP	34,500,000		34,500,000	36,225,000	38,036,250

	Revenue Stream	FY 2025/26			FY 2026/27	FY 2027/28
No	Details	CBROP 2024	Variance	CFSP 2025		
	Aggregated Industrial Park Grant	250,000,000		250,000,000	262,500,000	275,625,000
	Funds	0		0	-	-
	Trade loan	0		0	-	-
	Women Fund	0		0	-	-
	Disability	0		0	-	-
	Emergency	0		0	-	-
	Youth Fund	0		0	-	-
	Total	15,861,270,060	-300,000,000	15,561,270,060	16,339,333,563	17,156,300,241

The County has committed to achieve its estimated local revenue targets by enforcing its revenue enhancement measures and securing Health Management System as well as migrating to the IFMIS platform to avoid revenue leakages and increase efficiency.

Departmental ceilings for FY 2025/26 and the medium term

The medium-term budget framework for 2025/26 – 2027/28 provides the projected baseline ceilings for the FY2025/26 and the medium-term and has considered the need to ensure that resource allocation is aligned to prioritized programmes and legacy projects in the CIDP III (2023-2027) that promote economic growth. ■ The CFSP Sector ceilings were enhanced on account of additional programmes, completion of ongoing projects, payment of pending bills and revision of the own source revenue targets as indicated in table below

Medium term Ceillings

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Agriculture and Irrigation	Grand total	941,887,234	811,041,943	825,060,347	866,313,364	6.18	5.20	5.30	5.30
	Rec. Sub Total	190,338,881	214,559,291	287,706,452	302,091,774	1.25	1.38	1.85	1.85
	Compensation to employees	161,768,454	190,821,116	200,362,172	210,380,280	1.06	1.22	1.29	1.29
	Operations and Maintenance	28,570,427	23,738,175	87,344,280	91,711,494	0.19	0.15	0.56	0.56
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. sub Total	751,548,353	596,482,652	537,353,895	564,221,590	4.93	3.83	3.45	3.45
	Equitable share funded projects	187,434,526	439,967,500	380,838,743	399,880,680	1.23	2.82	2.45	2.45
	Grants	564,113,827	156,515,152	156,515,152	164,340,910	3.70	1.00	1.01	1.01
Livestock and fisheries	Grand Total	243,677,590	217,455,180	228,327,939	239,744,336	1.60	1.39	1.47	1.47
	Rec. Sub Total	150,548,615	144,079,991	151,283,990	158,848,190	0.99	0.92	0.97	0.97
	Compensation to employees	139,146,080	130,915,321	137,461,087	144,334,141	0.91	0.84	0.88	0.88
	Operations and Maintenance	11,402,535	13,164,670	13,822,903	14,514,048	0.07	0.08	0.09	0.09
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	93,128,975	73,375,189	77,043,948	80,896,146	0.61	0.47	0.50	0.50
	Equitable share funded projects	22,225,926	35,425,189	39,093,948	41,048,646	0.15	0.23	0.25	0.25
	Grants	70,903,049	37,950,000	37,950,000	39,847,500	0.47	0.24	0.24	0.24
Co-op development	Grand total	38,390,058	32,850,698	34,493,233	36,217,895	0.25	0.21	0.22	0.22

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Rec. Sub Total	28,390,058	24,938,159	26,185,066	27,494,320	0.19	0.16	0.17	0.17
	Compensation to employees	19,818,758	18,318,759	19,234,696	20,196,431	0.13	0.12	0.12	0.12
	Operations and Maintenance	8,571,300	6,619,400	6,950,370	7,297,889	0.06	0.04	0.04	0.04
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	10,000,000	7,912,540	8,308,166	8,723,575	0.07	0.05	0.05	0.05
	Equitable share funded projects	10,000,000	7,912,540	8,308,166	8,723,575	0.07	0.05	0.05	0.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Tourism and Environment	Grand total	778,717,152	639,755,502	655,749,390	688,536,860	5.11	4.10	4.21	4.21
	Rec. Sub Total	377,935,209	67,166,837	69,460,502	72,933,527	2.48	0.43	0.45	0.45
	Compensation to employees	27,782,306	39,864,336	41,857,553	43,950,430	0.18	0.26	0.27	0.27
	Operations and Maintenance	328,042,019	27,302,501	16,602,949	17,433,097	2.15	0.18	0.11	0.11
	Grants	22,110,884	11,000,000	11,000,000	11,550,000	0.15	0.07	0.07	0.07
	Dev. Sub Total	400,781,943	572,588,665	586,288,888	615,603,332	2.63	3.67	3.77	3.77
	Equitable share funded projects	0	419,099,777	432,800,000	454,440,000	0.00	2.69	2.78	2.78
	Grants	400,781,943	153,488,888	153,488,888	161,163,332	2.63	0.98	0.99	0.99
Water and Natural Resources	Grand total	271,247,394	756,403,380	775,313,465	814,079,138	1.78	4.85	4.98	4.98
	Rec. Sub Total	63,605,249	75,513,691	103,821,446	109,012,518	0.42	0.48	0.67	0.67

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Compensation to employees	36,272,013	46,092,640	48,397,272	50,817,136	0.24	0.30	0.31	0.31
	Operations and Maintenance	27,333,236	29,421,051	55,424,174	58,195,383	0.18	0.19	0.36	0.36
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	207,642,145	680,889,689	671,492,019	705,066,620	1.36	4.37	4.32	4.32
	Equitable share funded projects	207,642,145	180,889,689	171,492,019	180,066,620	1.36	1.16	1.10	1.10
	Grants	0	500,000,000	500,000,000	525,000,000	0.00	3.21	3.21	3.21
Roads and Public works	Grand total	1,246,541,914	1,355,884,291	1,389,781,398	1,459,270,468	8.18	8.70	8.93	8.93
	Rec. Sub Total	113,463,594	129,135,678	135,592,462	142,372,085	0.74	0.83	0.87	0.87
	Compensation to employees	85,121,330	88,265,741	92,679,028	97,312,979	0.56	0.57	0.60	0.60
	Operations and Maintenance	28,342,264	40,869,937	42,913,434	45,059,106	0.19	0.26	0.28	0.28
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	1,133,078,320	1,226,748,613	1,254,188,936	1,316,898,383	7.43	7.87	8.06	8.06
	Equitable share funded projects	1,133,078,320	1,042,193,614	1,069,633,937	1,123,115,634	7.43	6.69	6.87	6.87
	Grants	0	184,554,999	184,554,999	193,782,749	0.00	1.18	1.19	1.19
	Grand total	1,642,860,383	1,583,181,111	1,621,548,139	1,702,625,546	10.78	10.16	10.42	10.42
Education	Rec. Sub Total	1,207,158,383	1,462,031,111	1,503,456,889	1,578,629,733	7.92	9.38	9.66	9.66
	Compensation to employees	1,181,980,913	1,197,255,254	1,257,118,017	1,319,973,918	7.75	7.68	8.08	8.08

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Operations and Maintenance	25,177,470	264,775,857	246,338,872	258,655,816	0.17	1.70	1.58	1.58
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	435,702,000	121,150,000	118,091,250	123,995,813	2.86	0.78	0.76	0.76
	Equitable share funded projects	435,702,000	121,150,000	127,207,500	133,567,875	2.86	0.78	0.82	0.82
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Vocational training	Grand total	32,821,730	48,500,000	50,925,000	53,471,250	0.22	0.31	0.33	0.33
	Rec. Sub Total	8,421,730	8,500,000	8,925,000	9,371,250	0.06	0.05	0.06	0.06
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	8,421,730	8,500,000	8,925,000	9,371,250	0.06	0.05	0.06	0.06
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	24,400,000	40,000,000	42,000,000	44,100,000	0.16	0.26	0.27	0.27
	Equitable share funded projects	5,400,000	25,000,000	26,250,000	27,562,500	0.04	0.16	0.17	0.17
	Grants	19,000,000	15,000,000	15,750,000	16,537,500	0.12	0.10	0.10	0.10
Health	Grand total	3,157,261,291	3,261,548,092	3,343,086,795	3,510,241,135	20.71	20.92	21.48	21.48
	Rec. Sub Total	2,915,002,484	3,115,227,933	3,189,158,671	3,348,616,605	19.12	19.98	20.49	20.49
	Compensation to employees	2,757,964,682	2,871,838,042	3,015,429,944	3,166,201,441	18.09	18.42	19.38	19.38
	Operations and Maintenance	99,028,021	113,320,141	43,658,977	45,841,926	0.65	0.73	0.28	0.28

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Grants	58,009,781	130,069,750	130,069,750	136,573,238	0.38	0.83	0.84	0.84
	Dev. Sub Total	242,258,807	146,320,159	153,928,124	161,624,530	1.59	0.94	0.99	0.99
	Equitable share funded projects	242,258,807	146,320,159	153,928,124	161,624,530	1.59	0.94	0.99	0.99
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Facilities	Grand total	825,744,191	1,169,247,401	898,478,586	943,402,515	5.42	7.50	5.77	5.77
	Rec. Sub Total	825,744,191	1,169,247,401	898,478,586	943,402,515	5.42	7.50	5.77	5.77
	Compensation to employees	3,500,000	0	0	0	0.02	0.00	0.00	0.00
	Operations and Maintenance	822,244,191	1,063,647,401	792,878,586	832,522,515	5.39	6.82	5.10	5.10
	Grants	0	105,600,000	105,600,000	110,880,000	0.00	0.68	0.68	0.68
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects /AIA	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Sanitation	Grand total	17,375,796	11,678,244	11,970,201	12,568,711	0.11	0.07	0.08	0.08
	Rec. Sub Total	2,017,430	1,248,350	1,310,768	1,376,306	0.01	0.01	0.01	0.01
	Compensation to employees	896,976	896,976	941,825	988,916	0.01	0.01	0.01	0.01
	Operations and Maintenance	1,120,454	351,374	368,943	387,390	0.01	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Dev. Sub Total	15,358,366	10,429,894	10,659,433	11,192,405	0.10	0.07	0.07	0.07
	Equitable share funded projects	15,358,366	10,429,894	10,659,433	11,192,405	0.10	0.07	0.07	0.07
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Trade	Grand total	271,294,073	193,136,582	197,964,996	207,863,246	1.78	1.24	1.27	1.27
	Rec. Sub Total	25,637,165	39,752,251	58,497,716	61,422,602	0.17	0.25	0.38	0.38
	Compensation to employees	21,316,482	19,018,400	19,969,320	20,967,786	0.14	0.12	0.13	0.13
	Operations and Maintenance	4,320,683	20,733,851	38,528,396	40,454,816	0.03	0.13	0.25	0.25
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	245,656,908	153,384,331	139,467,280	146,440,644	1.61	0.98	0.90	0.90
	Equitable share funded projects	79,983,375	153,384,331	139,467,280	146,440,644	0.52	0.98	0.90	0.90
	Grants	165,673,533	0	0	0	1.09	0.00	0.00	0.00
Trade loan	Grand total	115,679,933	30,000,000	30,750,000	32,287,500	0.76	0.19	0.20	0.20
	Rec. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	115,679,933	30,000,000	30,750,000	32,287,500	0.76	0.19	0.20	0.20

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Equitable share funded projects	115,679,933	30,000,000	30,750,000	32,287,500	0.76	0.19	0.20	0.20
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Energy	Grand total	92,228,816	88,989,356	91,214,091	95,774,796	0.61	0.57	0.59	0.59
	Rec. Sub Total	36,222,416	23,956,042	10,536,592	11,063,422	0.24	0.15	0.07	0.07
	Compensation to employees	4,219,452	3,533,936	3,710,633	3,896,164	0.03	0.02	0.02	0.02
	Operations and Maintenance	32,002,964	20,422,106	6,825,959	7,167,257	0.21	0.13	0.04	0.04
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	56,006,400	65,033,314	80,677,499	84,711,374	0.37	0.42	0.52	0.52
	Equitable share funded projects	6,000,000	20,033,314	35,677,499	37,461,374	0.04	0.13	0.23	0.23
	Grants	50,006,400	45,000,000	45,000,000	47,250,000	0.33	0.29	0.29	0.29
Industrialization	Grand total	357,071,777	104,906,356	107,529,015	112,905,466	2.34	0.67	0.69	0.69
	Rec. Sub Total	7,071,777	24,906,356	27,529,015	28,905,466	0.05	0.16	0.18	0.18
	Compensation to employees	1,885,920	869,900	913,395	959,065	0.01	0.01	0.01	0.01
	Operations and Maintenance	5,185,857	24,036,456	26,615,620	27,946,401	0.03	0.15	0.17	0.17
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	350,000,000	80,000,000	80,000,000	84,000,000	2.30	0.51	0.51	0.51
	Equitable share funded projects	100,000,000	80,000,000	80,000,000	84,000,000	0.66	0.51	0.51	0.51

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Grants	250,000,000	0	0	0	1.64	0.00	0.00	0.00
Lands, Urban and Physical Planning	Grand total	98,056,672	180,165,275	184,669,407	193,902,877	0.64	1.16	1.19	1.19
	Rec. Sub Total	49,096,564	53,375,232	56,043,994	58,846,193	0.32	0.34	0.36	0.36
	Compensation to employees	26,637,264	33,253,927	34,916,623	36,662,455	0.17	0.21	0.22	0.22
	Operations and Maintenance	22,459,300	20,121,305	21,127,370	22,183,739	0.15	0.13	0.14	0.14
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	48,960,108	126,790,043	128,625,413	135,056,684	0.32	0.81	0.83	0.83
	Equitable share funded projects	48,960,108	126,790,043	128,625,413	135,056,684	0.32	0.81	0.83	0.83
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Bungoma Municipality	Grand total	192,125,073	155,015,897	158,891,294	166,835,859	1.26	0.99	1.02	1.02
	Rec. Sub Total	23,025,073	55,949,973	30,183,090	31,692,245	0.15	0.36	0.19	0.19
	Compensation to employees	14,203,848	20,242,043	21,254,145	22,316,852	0.09	0.13	0.14	0.14
	Operations and Maintenance	8,821,225	26,957,930	178,945	187,892	0.06	0.17	0.00	0.00
	Grants	0	8,750,000	8,750,000	9,187,500	0.00	0.06	0.06	0.06
	Dev. Sub Total	169,100,000	99,065,924	128,708,204	135,143,614	1.11	0.64	0.83	0.83
	Equitable share funded projects	169,100,000	44,000,000	73,642,280	77,324,394	1.11	0.28	0.47	0.47
	Grants	0	55,065,924	55,065,924	57,819,220	0.00	0.35	0.35	0.35
Kimilili Municipality	Grand total	150,700,008	100,678,314	103,195,271	108,355,035	0.99	0.65	0.66	0.66

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Rec. Sub Total	29,045,268	42,698,217	44,392,356	46,611,974	0.19	0.27	0.29	0.29
	Compensation to employees	13,811,045	16,317,362	17,133,230	17,989,892	0.09	0.10	0.11	0.11
	Operations and Maintenance	15,234,223	17,630,855	18,509,126	19,434,582	0.10	0.11	0.12	0.12
	Grants	0	8,750,000	8,750,000	9,187,500	0.00	0.06	0.06	0.06
	Dev. Sub Total	121,654,740	57,980,097	58,802,915	61,743,061	0.80	0.37	0.38	0.38
	Equitable share funded projects	121,654,740	12,611,882	13,434,700	14,106,435	0.80	0.08	0.09	0.09
	Grants	0	45,368,215	45,368,215	47,636,626	0.00	0.29	0.29	0.29
Housing	Grand total	183,111,104	479,955,008	491,953,883	516,551,577	1.20	3.08	3.16	3.16
	Rec. Sub Total	31,811,174	52,655,527	58,159,436	61,067,408	0.21	0.34	0.37	0.37
	Compensation to employees	9,894,600	11,414,925	11,985,671	12,584,955	0.06	0.07	0.08	0.08
	Operations and Maintenance	21,916,574	23,740,602	28,673,765	30,107,453	0.14	0.15	0.18	0.18
	Grants	0	17,500,000	17,500,000	18,375,000	0.00	0.11	0.11	0.11
	Dev. Sub Total	151,299,930	427,299,481	433,794,447	455,484,169	0.99	2.74	2.79	2.79
	Equitable share funded projects	68,700,100	129,899,291	136,394,257	143,213,970	0.45	0.83	0.88	0.88
	Grants	82,599,830	297,400,190.0	297,400,190	312,270,200	0.54	1.91	1.91	1.91
Gender and Culture	Grand total	101,470,342	93,285,018	95,617,144	100,398,001	0.67	0.60	0.61	0.61
	Rec. Sub Total	83,243,038	75,120,355	76,544,248	80,371,460	0.55	0.48	0.49	0.49

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Compensation to employees	38,054,953	51,289,428	53,853,899	56,546,594	0.25	0.33	0.35	0.35
	Operations and Maintenance	45,188,085	23,830,927	22,690,349	23,824,866	0.30	0.15	0.15	0.15
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	18,227,304	18,164,663	19,072,896	20,026,541	0.12	0.12	0.12	0.12
	Equitable share funded projects	18,227,304	18,164,663	19,072,896	20,026,541	0.12	0.12	0.12	0.12
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Women Fund	Grand total	14,706,343	5,000,000	5,125,000	5,381,250	0.10	0.03	0.03	0.03
	Rec. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	14,706,343	5,000,000	5,125,000	5,381,250	0.10	0.03	0.03	0.03
	Equitable share funded projects	14,706,343	5,000,000	5,125,000	5,381,250	0.10	0.03	0.03	0.03
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Disability Fund	Grand total	8,437,615	5,000,000	5,125,000	5,381,250	0.06	0.03	0.03	0.03
	Rec. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	8,437,615	5,000,000	5,125,000	5,381,250	0.06	0.03	0.03	0.03
	Equitable share funded projects	8,437,615	5,000,000	5,125,000	5,381,250	0.06	0.03	0.03	0.03
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Youth and sports	Grand total	154,491,075	71,824,586	73,620,201	77,301,211	1.01	0.46	0.47	0.47
	Rec. Sub Total	25,491,075	23,007,518	22,362,280	23,480,394	0.17	0.15	0.14	0.14
	Compensation to employees	13,331,452	13,151,163	13,808,721	14,499,157	0.09	0.08	0.09	0.09
	Operations and Maintenance	12,159,623	9,856,355	8,553,559	8,981,237	0.08	0.06	0.05	0.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	129,000,000	48,817,068	51,257,921	53,820,817	0.85	0.31	0.33	0.33
	Equitable share funded projects	129,000,000	48,817,068	51,257,921	53,820,817	0.85	0.31	0.33	0.33
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
youth Fund	Grand total	19,984,326	0	0	0	0.13	0.00	0.00	0.00
	Rec. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	19,984,326	0	0	0	0.13	0.00	0.00	0.00
	Equitable share funded projects	19,984,326	0	0	0	0.13	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Assembly	Grand total	1,283,975,880	1,356,950,433	1,390,874,194	1,460,417,904	8.42	8.70	8.94	8.94
	Rec. Sub Total	1,132,238,230	1,166,950,433	1,200,874,194	1,260,917,904	7.43	7.49	7.72	7.72
	Compensation to employees	564,098,467	505,377,748	530,646,635	557,178,967	3.70	3.24	3.41	3.41
	Operations and Maintenance	568,139,763	661,572,685	670,227,559	703,738,937	3.73	4.24	4.31	4.31
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	151,737,650	190,000,000	190,000,000	199,500,000	1.00	1.22	1.22	1.22
	Equitable share funded projects	151,737,650	190,000,000	190,000,000	199,500,000	1.00	1.22	1.22	1.22
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Finance and Planning	Grand total	1,520,256,593	1,295,089,288	1,209,552,685	1,270,030,320	9.97	8.31	7.77	7.77
	Rec. Sub Total	1,210,305,499	1,139,370,339	1,046,047,789	1,098,350,178	7.94	7.31	6.72	6.72
	Compensation to employees	596,793,037	803,372,744	693,250,314	727,912,830	3.92	5.15	4.45	4.45
	Operations and Maintenance	613,512,462	335,997,595	352,797,475	370,437,348	4.02	2.16	2.27	2.27
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	309,951,094	155,718,949	163,504,896	171,680,141	2.03	1.00	1.05	1.05

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Equitable share funded projects	309,951,094	155,718,949	163,504,896	171,680,141	2.03	1.00	1.05	1.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Public Service	Grand total	62,852,554	65,928,430	67,576,642	70,955,474	0.41	0.42	0.43	0.43
	Rec. Sub Total	48,352,554	49,910,124	50,757,420	53,295,291	0.32	0.32	0.33	0.33
	Compensation to employees	10,374,532	11,712,720	12,298,356	12,913,274	0.07	0.08	0.08	0.08
	Operations and Maintenance	37,978,022	38,197,404	38,459,064	40,382,017	0.25	0.25	0.25	0.25
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	14,500,000	16,018,306	16,819,222	17,660,183	0.10	0.10	0.11	0.11
	Equitable share funded projects	14,500,000	16,018,306	16,819,222	17,660,183	0.10	0.10	0.11	0.11
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Governors	Grand total	453,731,698	723,658,690	741,750,158	778,837,666	2.98	4.64	4.77	4.77
	Rec. Sub Total	453,731,698	723,658,690	741,750,158	778,837,666	2.98	4.64	4.77	4.77
	Compensation to employees	269,973,155	531,452,303	558,024,918	585,926,164	1.77	3.41	3.59	3.59
	Operations and Maintenance	183,758,543	192,206,387	183,725,240	192,911,502	1.21	1.23	1.18	1.18
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
D/Governors office	Grand total	27,336,583	38,642,390	39,608,450	41,588,873	0.18	0.25	0.25	0.25
	Rec. Sub Total	27,336,583	38,642,390	39,608,450	41,588,873	0.18	0.25	0.25	0.25
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	27,336,583	38,642,390	39,608,450	41,588,873	0.18	0.25	0.25	0.25
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
Public Administration	Grand total	886,957,337	594,209,483	609,064,720	639,517,956	5.82	3.81	3.91	3.91
	Rec. Sub Total	854,244,097	580,018,391	594,164,073	623,872,277	5.60	3.72	3.82	3.82
	Compensation to employees	428,997,892	223,073,211	234,226,872	245,938,215	2.81	1.43	1.51	1.51
	Operations and Maintenance	425,246,205	356,945,180	359,937,201	377,934,062	2.79	2.29	2.31	2.31
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	32,713,240	14,191,092	14,900,647	15,645,679	0.21	0.09	0.10	0.10
	Equitable share funded projects	32,713,240	14,191,092	14,900,647	15,645,679	0.21	0.09	0.10	0.10
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Grand total	6,000,000	8,265,905	8,472,553	8,896,181	0.04	0.05	0.05	0.05

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
Sub County Administration	Rec. Sub Total	6,000,000	8,265,905	8,472,553	8,896,181	0.04	0.05	0.05	0.05
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	6,000,000	8,265,905	8,472,553	8,896,181	0.04	0.05	0.05	0.05
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
	Dev. Sub Total	0	0	0	0	0.00	0.00	0.00	0.00
	Equitable share funded projects	0	0	0	0	0.00	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
County Secretary	Grand total	46,658,543	111,200,848	113,980,869	119,679,912	0.31	0.71	0.73	0.73
	Rec. Sub Total	33,865,720	111,200,848	113,980,869	119,679,912	0.22	0.71	0.73	0.73
	Compensation to employees	0	0	0	0	0.00	0.00	0.00	0.00
	Operations and Maintenance	33,865,720	73,700,848	76,480,869	80,304,912	0.22	0.47	0.49	0.49
	Grants	0	37,500,000	37,500,000	39,375,000	0.00	0.24	0.24	0.24
	Dev. Sub Total	12,792,823	0	0	0	0.08	0.00	0.00	0.00
	Equitable share funded projects	12,792,823	0	0	0	0.08	0.00	0.00	0.00
	Grants	0	0	0	0	0.00	0.00	0.00	0.00
TOTALS	Grand total	15,243,651,078	15,589,447,701	15,561,270,065	16,339,333,568	100.00	100.00	100.00	100.00
	Rec. Sub Total	9,959,343,755	10,621,087,032	10,555,284,064	11,083,048,267	65.33	68.13	67.83	67.83

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
	Compensation to employees	6,427,843,611	6,828,347,995	7,019,474,327	7,370,448,044	42.17	43.80	45.11	45.11
	Operations and Maintenance	3,451,379,479	3,484,569,288	3,216,639,987	3,377,471,986	22.64	22.35	20.67	20.67
	Grants	80,120,665	319,169,750	319,169,750	335,128,238	0.53	2.05	2.05	2.05
	Dev. Sub Total	5,284,307,323	4,968,360,669	5,005,986,001	5,256,285,301	34.67	31.87	32.17	32.17
	Equitable share funded projects	3,681,228,741	3,478,017,301	3,524,008,883	3,700,209,327	24.15	22.31	22.65	22.65
	Grants	1,603,078,582	1,490,343,368	1,491,093,368	1,565,648,036	10.52	9.56	9.58	9.58

Specific fiscal risks

During the implementation of the budget for FY 2024/25, the following fiscal risks were experienced:


- a. The withdrawal of Finance Bill 2024 created a financial gap where the County Government will experience financial cuts projected at Kshs. 590,213,689 if the status quo remains.
 - b. Own Source Revenue experienced a shortfall of Kshs. 424.695M Local Revenue and 581.014 M AIA for the FY 2023/24 which influences the FY 2024/25 budget estimates.
 - c. Enforcement of matching of revenue and expenditure to link revenues and expenditures.
 - d. The accumulated project pending bills stand at Kshs. 1.81 billion for county level projects and Kshs. 720M for ward-level projects as at 30th June 2024.
 - e. The legal cost stands at Kshs. 166,905,058.
 - f. Statutory obligations stands at Kshs. 47,500,000.
 - g. Wage bill percentage Stands at 44% against a limit of 35%
 - h. CEC resolution on Pending bills, wage bill and legal costs. - not implemented
- Senate resolution on pending bills and being enforced by COB.

Medium-Term Expenditure Framework (MTEF)

WHAT IS MTEF?

The Medium-Term Expenditure Framework (MTEF) is a tool in Kenya that links planning, budgeting, and performance review for all sectors of the public finance. An MTEF is a **multi-year public expenditure planning exercise** that is used to set out the future budget requirements for existing services, and to assess the resource implications of future policy changes and any new programmes.

Medium Term Expenditure Framework (MTEF) is a three-year rolling budget framework as shown in the table below. It covers 2 years prior, one year current and three outer years. In the case of the MTEF 2025 the following financial years are covered:

			We are here 	3-Year MTEF Budget		
Fiscal Year	FY(X-2)	FY(X-1)	FY(X)	FY(X+1)	FY(X+2)	FY(X+3)
Example	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Explanation	This is the second year prior	This is the previous financial year	This is the current financial year	This is the next financial year	These years are known as the 'outer years'.	
MTEF Activity	Performance progress review		Implementation of the budget for the current financial year	The budget is being prepared for this year	Indicative estimates of the outer years	

The objectives of the MTEF process are to:

1. **Set fiscal policy targets:** Setting fiscal policy targets for the medium term that are consistent with fiscal stability and sustainability
2. **Macroeconomic and fiscal forecasting:** Adopting top-down medium-term macroeconomic and fiscal forecasting.
3. **Baseline expenditure forecasting:** Developing a bottom-up baseline expenditure forecast

The Budget and Planning process in Kenya has several key stages, including: Formulation, Approval, Implementation, and Audit and evaluation.