REPUBLIC OF KENYA

The County Treasury

COUNTY BUDGET REVIEW AND OUTLOOK PAPER 2026

(CBROP)

COUNTY GOVERNMENT OF BOMET
THE TREASURY
14 OCT 2026
ECONOMIC PLANNING

SEPTEMBER 2026

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The document is also available on the website at: www.bomet.go.ke

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Foreword

The 2026 County Budget Review and Outlook Paper (CBROP) have been prepared to fulfill the legal requirements of Section 118 of the Public Finance Management Act, 2012. Under this statutory framework, county governments are required to finalize and submit the CBROP by the end of September each financial year. This specific publication evaluates the financial year concluding on 30th June 2026, offering a comparative analysis of the county's developmental and fiscal milestones during FY 2025/2026 against its performance in FY 2024/2025

County Budget Review and Outlook Paper (CBROP) 2026 outlines critical international and local economic trends that influence county-level fiscal strategies in Kenya. On the global stage, economic expansion is forecast at 3.0% in 2026 and 3.2% in 2027, down from the 3.3% growth recorded in 2025. Data from the IMF and World Bank indicate that these figures represent a decelerating global economy, threatened by persistent risks such as emerging inflationary pressures, volatile trade environments, and ongoing geopolitical instability.

Kenya's economic trajectory in 2026 is exhibiting a positive turnaround, bolstered by a stabilizing macroeconomic framework, a rebound in agricultural productivity, and robust expansion within the service industry. Nonetheless, this upward momentum faces persistent headwinds, including elevated levels of national public debt, high exposure to climate-related vulnerabilities, and the lingering economic fallout from domestic political friction experienced in 2025.

Bomet County's economy averaged a steady 1.5% contribution to the national GDP from 2018 to 2022, with its Gross County Product valued at KSh 194.8 billion at current prices. Future GDP expansion is expected on the back of key developmental initiatives. These include modernising agriculture via subsidized inputs, promoting livestock, investing heavily in tea, pyrethrum, maize, and potatoes, alongside improving rural infrastructure, market networks, and cooperative funding.

The fiscal strategy for FY 2025/26 and the MTEF prioritizes enhancing own-source revenue, and especially full implementations of Facility improvement fund (FIF) Act. Efforts will concentrate on expanding revenue base and automating collection procedures to improve financial outcomes and advance the county's development objectives.

Hon. CPA. Benard Cheruiyot
CECM- Finance, ICT & Economic Planning

COUNTY GOVERNMENT OF BOMET
THE TREASURY
14 OCT 2026
ECONOMIC PLANNING

Acknowledgement

The County Budget Review and Outlook Paper (CBROP) 2026 has been developed in strict compliance with Section 118 of the Public Finance Management (PFM) Act, 2012, which mandates county governments to finalize and submit this fiscal review by the end of September each financial year. This publication evaluates the fiscal year concluding on 30th June 2026, offering a comparative analysis of the county's progress in FY 2025/2026 against its performance in FY 2024/2025. It details the county's fiscal outcomes, updates macroeconomic projections following revisions to the 2025 County Fiscal Strategy Paper (CFSP) and establishes sector expenditure ceilings for FY 2027/2028 and the Medium-Term Budget.

The report highlights that Bomet County's Gross County Product (GCP) was estimated at KSh 194.8 billion at current prices between 2018 and 2022, maintaining a stable 1.5% average share of Kenya's national GDP. Future economic growth is expected to accelerate through targeted county initiatives, such as providing subsidized farm inputs, promoting livestock production, and investing heavily in cash crops like tea and pyrethrum alongside food staples like maize and potatoes. However, as the county initiates the FY 2027/2028 medium-term budget cycle, these expansion goals must be managed under tight resource constraints and rising expenditure demands. All departments are urged to rigorously prioritize high-impact programs that maximize public welfare to avoid weak planning that leads to sub-optimal resource allocations.

The successful compilation of the 2026 CBROP was made possible through close collaboration among directorates within the Department of Finance, ICT, and Economic Planning, with the County Planning Unit coordinating the process as the secretariat. Special acknowledgement is extended to the County Executive Committee Member (CECM) for Finance, ICT, and Economic Planning for providing strategic leadership throughout the drafting process. Sincere gratitude is also expressed to the entire economic planning team whose collective dedication ensured the successful completion of this vital statutory document.



Milcah C. Rono,
Chief Officer- Economic Planning

List of Abbreviations and Acronyms

ADP - Annual Development Plan
ASDSP- Agricultural Sector Development Support Programme
BETA- Bottom-up Economic Transformation Agenda
CBEF- County Budget Economic Forum
CBK-Central Bank of Kenya
CBROP - County Budget Review and Outlook Paper
CECM- County Executive Committee Member
CFSP - County Fiscal Strategy paper
CIDP - County Integrated Development Plan
CPI- Consumer Price Index
DANIDA - Danish International Development Agency
ECDE- Early Childhood Development Education
EMDEs- Emerging Market and Developing Economies
FLLOCA- Financing Locally Led Climate Action
FY - Financial Year
GDP-Gross Domestic Product
HSSF- Health Sector Service Fund
ICT- Information Communication Technology
IDA-International Development Association
KDSP- Kenya Devolution Support Programme
KNBS- Kenya National Bureau of Statistics
KRA- Kenya Revenue Authority
KUSP- Kenya Urban Support Programme
MPC- Monetary Policy Committee
MTEF - Medium Term Expenditure Framework
MTP-Medium Term Planning
NAVCDP-National Agricultural Value Chain Development Project
PBB - Program Based Budget
PER- Public Expenditure Review
PFM - Public Finance Management
PWDs- Persons with Disability
REREC- Rural Electrification and Renewable Energy Corporation
SDGs- Sustainable Development Goals
SMEs- Small and Medium Enterprises
SWGs - Sector Working Groups
US- United States

Legal Basis for the Publication of the County Budget Review and Outlook Paper

The preparation and publication of the County Budget Review and Outlook Paper (CBROP) is guided by the provisions of **Section 118 of the Public Financial Management (PFM) Act, 2012**. The Act stipulates as follows:

1. **Section 118(1)** requires the County Treasury to prepare the CBROP for each financial year and submit it to the County Executive Committee (CEC) not later than **30th September** of that year.
2. **Section 118(2)** outlines the specific contents of the CBROP, including:
    a) Details of actual fiscal performance in the previous year compared to the budget appropriation.
    b) Updated economic and financial forecasts with sufficient information to highlight changes from the most recent County Fiscal Strategy Paper (CFSP);
    c) Information on changes in forecasts compared with the CFSP and how the actual fiscal performance may have affected compliance with fiscal responsibility principles and financial objectives.
    d) Reasons for any deviation from the financial objectives in the CFSP together with proposed corrective measures and timelines.
3. **Section 118(3)** provides that the CEC shall consider the CBROP with a view to approving it, with or without amendments, within **fourteen (14) days** after submission.
4. **Section 118(4)** requires that within **seven (7) days** after approval by the CEC, the County Treasury shall lay the CBROP before the County Assembly and thereafter publish and publicize it for wider access by the public.

Accordingly, this CBROP for the financial year 2024/2025 has been prepared in compliance with these legal requirements, and it serves as an important tool for enhancing transparency, accountability, and evidence-based planning in the County's public financial management framework.

1.0 INTRODUCTION

The County Treasury has developed the CBROP 2026 in fulfillment of Section 118 of the Public Finance Management (PFM) Act, 2012. The document evaluates the fiscal performance for the year 2025/2026, highlighting variances from the approved budget and their implications on the financial objectives outlined in the County Fiscal Strategy Paper (CFSP) 2025.

1.1 Objectives of the County Budget Review and Outlook Paper (CBROP) 2026

1.1.1 Review of Fiscal Outcomes

The paper assesses the financial performance for FY 2025/26, examining how the results align with fiscal responsibility principles provided in the CFSP 2026. It also considers the macroeconomic shifts, the fiscal outcome of the year under review, and its implications. These insights provide the foundation for revising the current budget through a supplementary budget and will inform the subsequent CFSP.

1.1.2 Strengthening Policy and Budget Linkages

The CBROP is positioned as a critical tool for aligning policy priorities with planning and resource allocation. Sector Working Groups have been reviewing programmes under the existing Medium-Term Expenditure Framework (MTEF) and are also shaping new initiatives for the next cycle (2027/28–2029/30).

1.1.3 Basis for the 2026/27 CFSP

The document lays the groundwork for the County Fiscal Strategy Paper 2027/28. It will capture progress made in implementing priority programmes under the Bottom-Up Economic Transformation Agenda (BETA), as outlined in the Fourth Medium-Term Plan of Vision 2030. The paper also provides guidance for the FY 2027/28 budget preparation process in line with the approved budget calendar.

1.1.4 Updated Fiscal and Expenditure Outlook

The 2026 CBROP presents a revised outlook based on revenue data up to August 2026. Despite revenue shortfalls in FY 2025/26, largely due to collection inefficiencies and staffing gaps, the absorption rate dropped to 67% compared to 79% in FY 2024/25. This decrease was mainly driven by delayed national transfers and the settlement of pending bills. As a result, projections for FY 2026/27 have been adjusted, with reallocations made to enhance spending in key productive sectors.

1.1.5 Macroeconomic Projections and Sector Ceilings

The paper updates macroeconomic forecasts and sets revised sector ceilings for FY 2027/28, as required under the PFM Act and its regulations. These ceilings, which are reflected in the annex, will guide the preparation of the upcoming MTEF budget. The projections also incorporate the fiscal outcomes of FY 2025/26.

2.0 REVIEW OF FISCAL PERFORMANCE IN FY 2025/2026

2.1 Overview

The fiscal year 2025/26 marked the twelve years of Programmed Based Budgeting (PBB) for all County Government entities as per section 12 of the second schedule of the PFM Act 2012. During the year under review, there was a visible increase in local revenue collection. The absorption of development remained constant at 57%, and recurrent expenditure increased by 19 % as compared to a similar period in FY 2024/25.

During the year under review total county revenue amounted to Kshs. 10.85 billion compared to the previous f/y 2024/2025 at Ksh 9.83 billion an increase of 10%. Total receipts from Equitable share comprised of 6.33 billion (86.6% of the total receipts), Ksh 354 million (3% of the total receipts) being proceeds from Domestic and Foreign Grants, Ksh 155 million (2.1% of the total receipts) being local revenue collection, and Kshs. million (9% of the total receipts) being brought forward.

In the reporting period the execution of development, operations and maintenance & personal emoluments budgets were 32%, 22% and 46% respectively. This revealed a decrease in development, increase in operation and maintenance and a decrease on personnel emolument compared to financial year 2024/25 in which the execution of development, operations and maintenance & personal emoluments budgets was 24%, 29% and 47% respectively.

During financial year 2025/26, the county spent a total of Kshs 7.23 billion against a target of Kshs 10.85 billion representing an execution rate of 67%. Recurrent expenditure for the period under review represents 72 percent of the annual recurrent budget while development expenditure represents 57 percent of the annual development budget. The absorption was hampered mainly by late approval of first supplementary budget.

2.2 Fiscal Performance FY 2025/2026

2.2.1 Revenue performance

Total county revenue including exchequer receipts and local revenue collection amounted to Ksh 7.31 billion against a target of Ksh 10.82 representing a performance of 68 per cent which is a deviation of Ksh 2.53 billion from the planned target. There was also an decrease of revenue of 26% in the year under review compared to actual receipt in financial year 2024/25 amounting to Kshs. 9.83 billion. Figure 1 below demonstrates the total county receipts by source. As projected during the period under review, the County received the highest revenues from exchequer transfers.

Figure 1:County Total Receipts by Source (Kshs)

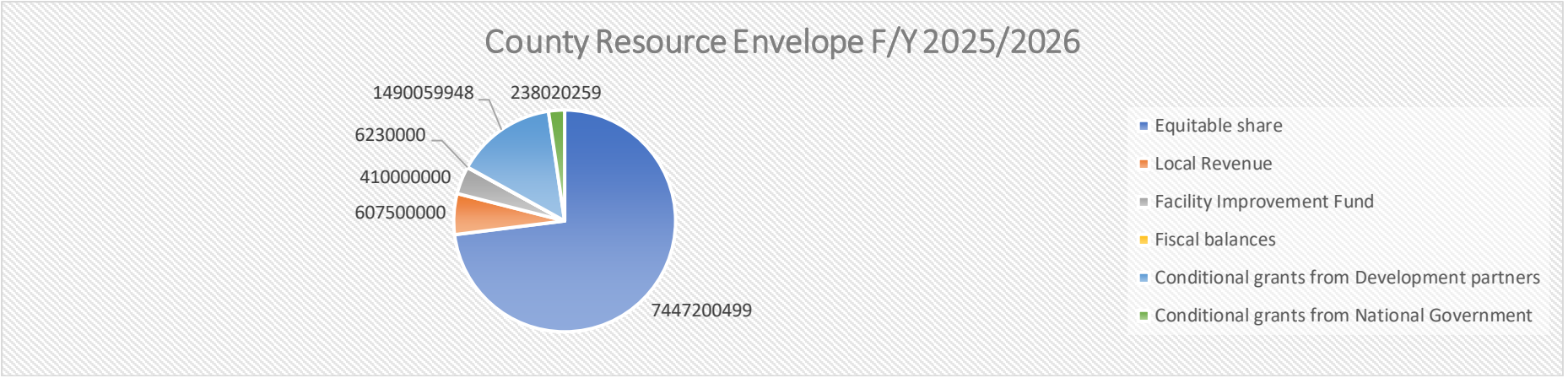


Table 1: County Government Total Revenue FY 2024/2025-FY2025/2026 (Kshs)

County Revenue	Actuals FY 2024/2025(A)	Revised Estimates FY 2025/2026 (B)	Actuals FY 2025/2026 (C)	Growth =C-A	Percentage Growth=(C-A)/A	Deviation=C-B
Equitable share	7,015,121,755	7,447,200,499	7,447,200,499	432,078,744	6%	0
Local Revenue- CRF Account	255,750,929	607,500,000	155,708,291	-100,042,638	-39%	-451,791,709
Facility improvement Funds	227,000,000	410,000,000	468,242,562	241,242,562	106%	58,242,562
Fiscal Balances	885,500,694	623,000,001	623,000,001	-262,500,693	-30%	0
Conditional allocations from Loans and Grants	1,448,327,180	1,490,059,949	354,545,031	-1,093,782,149	-76%	-1,135,514,918
Conditional allocations National Government	-	238,020,259.00	-	0	0	-238,020,259
Total Revenue	**9,831,700,558**	**10,815,780,708**	**9,048,696,384**	**-783,004,174**	**0**	**-1,767,084,324**

In addition to the revenue received for the year, there were unspent balances brought forward from FY 2024/2025 amounting to Ksh 623 million. The funds available for use in the financial year 2025/2026 were Ksh. 10.82 billion comprising of equitable share, conditional grants, local revenue

and un-spent balances. The drop of targeted revenue to actual revenue was Ksh.2.53 billion which is attributed to non-receipt of equitable share in full.

Table 2:County own Source Revenue Analysis

S/N	Revenue Sources	2024/2025		2025/26		Deviation	% Collection
		Budgeted	Actual	Budgeted	Actual		
1	Cess	9,876,734	5,938,930	20,576,730	1,324,380	- 19,252,350	6.44
2	Land rates	130,307,349	90,458,128	27,598,766	1,628,694	- 25,970,072	5.90
3	Single business permit	38,400,000	30,017,840	75,618,500	37,606,989	- 38,011,511	49.73
4	Parking fee	6,786,535	3,509,773	51,589,777	8,569,788	- 43,019,989	16.61
5	Market fees	6,533,306	3,300,896	8,433,306	753,616	- 7,679,690	8.94
6	Property Rent	1,647,335	46,380	83,465,919	69,268,757	- 14,197,162	82.99
7	Advertising	5,623,400	3,066,890	3,898,160	6,424,300	2,526,140	164.80
8	Hospital Fees	158,180,000	211,612,307	278,960,000	468,242,563	189,282,563	167.85
9	Public Health fee	7,975,998	1,197,673	11,040,000	40,001	- 10,999,999	0.36
10	physical planning and development	2,830,000	978,811	6,355,240	2,354,098	- 4,001,142	37.04
11	Hire of county assets	13,049,998	1,823,924	227,229,998	476,732	- 226,753,266	0.21
12	Conservation Administrations	-	-	-	700,600	700,600	-
13	Administration control fee and charges	54,008,063	11,654,193	65,304,034	6,339,768	- 58,964,266	9.71
14	Proceed from sale of assets	30,030,931	-	32,770,000	4,154,796	- 28,615,204	12.68
15	Park fee	7,581,712	4,124,773	-	155,850	155,850	-
16	Other fines penalties and forfeiture fee	79,570	-	4,659,570	183,770	- 4,475,800	3.94
17	Miscellaneous receipts	9,839,998	34,981	-	15,726,151	15,726,151	-
Total Receipts		**482,750,929**	**367,765,499**	**897,500,000**	**623,950,853**	**- 273,549,147**	**69.52**

Local revenue collections amounted to Kshs. 155 million against a target of Kshs. 607 million in the year under review. This illustrates that there was a deviation of Kshs 451 million from the projected revenue. The analysis of revenue by sources indicates that the major sources of revenue for the financial year 2025/26 was Hospital/health center's which accounted for 75% of the total local revenue collected followed by Multinationals and Single business permits at 11% and 6% respectively. The local revenue increased by 41% per cent from 367 million in FY2024/25 fiscal year to 623 million in the period under review.

Table 3: Exchequer Releases

County Revenue	F/Y 2025/2026		Deviations	% Collections	% of the Total Budget
	Budget	Actual			
Equitable share	7,447,200,499	6,327,278,224	-1,119,922,275	85%	69%
Conditional allocations from Loans and Grants from Development Partners	238,020,259	0	-238,020,259	0%	0%
Conditional allocations from Loans and Grants from National Government	1,490,059,949	354,545,031	-1,135,514,918	24%	4%
Total Revenue	**9,175,280,707**	**6,681,823,255**	**-2,493,457,452**	**73%**	**73%**

The county received a total of Kshs. 6.68 billion as exchequer releases comprising of Kshs. 6.33 billion equitable share and Kshs. 354 million Conditional allocations to County Governments from Loans and Grants from Development Partners

2.2.2 Expenditure Performances

The total spending in the financial year 2025/26 amounted to Kshs. 7.23 billion against the target of Kshs. 10.85 billion indicating a performance of 67%. Recurrent expenditure recorded the highest absorption rate of 72 % against the recurrent budget while development expenditure recorded an absorption rate of 57 % against the budget for development. Further analysis of expenditure in terms of economic classification indicates that salaries and wages consumed a huge part of the expenditure for the period at 89 % of the total expenditure. Operations and Maintenance accounted for 52% of the period expenditure while development expenditure accounted for 57 % of the actual expenditure for the period. Table 4 below illustrates 2025/256 county expenditure by economic classification.

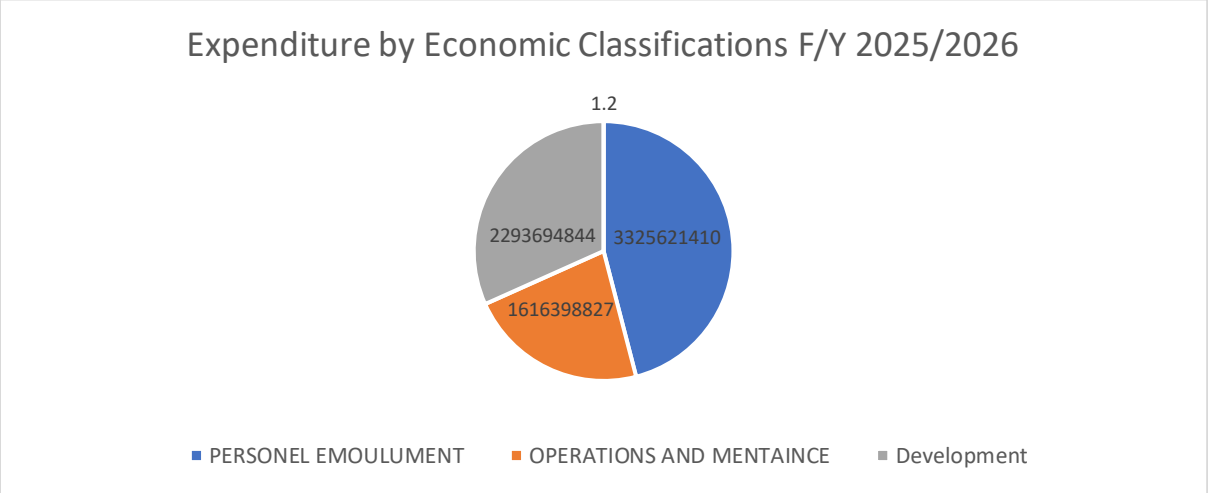
Table 4: Expenditure Performance by Economic Classification

Expenditure	FY2024/2025		FY 2025/2026		Variance(D-C)	Growth (%) (D-B)/B	Budget execution (%) (D/C)
	Target(A)	Actual (B)	Target(C)	Actual(D)			
Recurrent Expenditure							

Personal emoluments	3,808,122,872	3,638,563,770	3,747,459,842	3,325,621,410	-421,838,432	-9%	89%
Operation & maintenance	2,658,718,144	2,244,802,938	3,103,314,858	1,616,398,827	-1,486,916,031	-28%	52%
Sub Total Recurrent	**6,466,841,016**	**5,883,366,708**	**6,850,774,700**	**4,942,020,237**	**-1,908,754,463**	-16%	**72%**
Development Expenditure							
Sub Total Development	3,364,859,542	1,916,193,760	4,002,506,008	2,293,694,844	-1,708,811,164	20%	57%
Total Expenditure	**9,831,700,558**	**7,799,560,468**	**10,853,280,708**	**7,235,715,081**	**-3,617,565,627**	-7%	**67%**

In comparison, in the previous financial year, Operations and Maintenance decreased by 28 % from 2.24 billion to 1.62 billion in the year under review. The Development expenditure increased by 20% while Compensation to Employees had decreased by 9% from the financial year 2025/2026 expenditure. Additionally, as reflected in Figure 2 below, compensation to employees had the highest utilization proportion of all recurrent expenditures at 89% while Operations and Maintenance accounted for only 52% and development expenditure at 57%. The categorization of spending by departments as illustrated by table 5 below indicates that the Department of Public Service had the highest absorption of 99.7% followed by Roads and public Works, Finance and Gender and Culture at 89.6 and % respectively. The Department of Cooperatives and Enterprise Development had the lowest absorption of 12.4%.

Figure 2:Composition of expenditure



The chart indicates that Personnel Emoluments constitute the largest component of expenditure in FY 2025/2026 at KSh 3.33 billion, accounting for approximately 46% of total expenditure. Development expenditure amounts to KSh 2.29 billion (32%), while Operations and Maintenance accounts for KSh 1.62 billion (22%). Overall, the expenditure pattern shows a significant allocation towards personnel costs, alongside a substantial commitment to development activities.

Table 5: Departments' Expenditure Performance for FY2024/2025-FY20252026 (Kshs)

Sector	FY 2024/2025	FY 2025/26				
	Expenditure(A)	Approved Budget(B)	Expenditure(C)	Variance D=(B-C)	Per-cent change %)=C/B	Budget Execution=C/B. Budget (%)
County Executive	**152,322,490**	**676,321,916**	**127,303,291**	**549,018,625**	-16%	**19%**
Operation & Maintenance	152,322,490	676,321,916	127,303,291	549,018,625	-16%	**19%**
PSB	**20,368,360**	**38,166,141**	**13,062,260**	**25,103,881**	-36%	**34%**
Operation & Maintenance	20,368,360	38,166,141	13,062,260	25,103,881	-36%	**34%**
Administration	**101,031,726**	**122,471,830**	**83,619,451**	**38,852,379**	-17%	**68%**
Operation & Maintenance	64,204,668	81,471,830	74,116,498	7,355,332	15%	**91%**
Development	36,827,058	41,000,000	9,502,953	31,497,047	-74%	**23%**
Public Service	**2,045,457,888**	**2,567,988,746**	**2,560,121,312**	**7,867,434**	25%	**100%**
Personal Emoluments	1,840,744,468	2,180,088,746	2,173,156,371	6,932,375	18%	**100%**
Operation & Maintenance	204,713,420	387,900,000	386,964,941	935,059	89%	**100%**
ICT	**36,057,087**	**52,537,036**	**22,075,654**	**30,461,382**	-39%	**42%**
Operation & Maintenance	34,546,831	21,537,036	16,659,510	4,877,526	-52%	**77%**
Development	1,510,256	31,000,000	5,416,144	25,583,856	259%	**17%**
Finance	**144,932,233**	**73,502,100**	**62,932,584**	**10,569,516**	-57%	**86%**
Operation & Maintenance	127,712,668	63,502,100	62,932,584	569,516	-51%	**99%**
Development	17,219,565	10,000,000	0	10,000,000	-100%	**0%**
Internal Audit	-	**10,497,280**	**8,066,382**	**2,430,898**	0%	**77%**
Operation & Maintenance	-	10,497,280	8,066,382	2,430,898	0%	**77%**
Economic Planning	**187,905,739**	**279,295,425**	**141,740,134**	**137,555,291**	-25%	**51%**
Operation & Maintenance	93,375,658	79,231,994	76,999,554	2,232,440	-18%	**97%**
Development	94,530,081	200,063,431	64,740,580	135,322,851	-32%	**32%**
Lands, Housing and Urban Planning	**204,184,234**	**292,415,631**	**125,027,741**	**167,387,890**	-39%	**43%**

Personal Emoluments	10,135,000			-	-100%	**#DIV/0!**
Operation & Maintenance	127,338,560	163,415,631	77,020,481	86,395,150	-40%	**47%**
Development	66,710,674	129,000,000	48,007,260	80,992,740	-28%	**37%**
Municipality	**-**	**88,728,289**	**43,133,720**	**45,594,569**	0%	**49%**
Personal Emoluments	-	40,000,000	40,000,000	-	0%	**100%**
Operation & Maintenance	-	11,950,000	83,600	11,866,400	0%	**1%**
Development	-	36,778,289	3,050,120	33,728,169	0%	**8%**
Gender and Culture	**37,630,362**	**55,434,419**	**49,647,103**	**5,787,316**	32%	**90%**
Operation & Maintenance	33,232,882	45,411,122	39,942,103	5,469,019	20%	**88%**
Development	4,397,480	10,023,297	9,705,000	318,297	121%	**97%**
Medical Services & Public Health	**1,972,774,252**	**2,415,659,749**	**1,554,018,531**	**861,641,218**	-21%	**64%**
Personal Emoluments	1,419,389,074	1,119,632,965	1,112,465,039	7,167,926	-22%	**99%**
Operation & Maintenance	489,712,014	1,009,151,665	373,747,292	635,404,373	-24%	**37%**
Development	63,673,164	286,875,119	67,806,200	219,068,919	6%	**24%**
Education and Vocational Training	**307,754,914**	**395,712,764**	**204,339,880**	**191,372,884**	-34%	**52%**
Operation & Maintenance	157,675,320	158,514,159	73,894,265	84,619,894	-53%	**47%**
Development	150,079,594	237,198,605	130,445,615	106,752,990	-13%	**55%**
Youth and Sports	**30,200,182**	**13,534,700**	**10,579,800**	2,954,900	-65%	**78%**
Operation & maintenance	27,993,125	13,534,700	10,579,800	2,954,900	-62%	**78%**
Development	2,207,057	-	-	-	#VALUE!	**#VALUE!**
Water Sanitation and Environment	**658,956,595**	**1,075,393,823**	**741,287,642**	**334,106,181**	12%	**69%**
Operation & Maintenance	131,556,495	165,702,974	109,239,078	56,463,896	-17%	**66%**
Development	527,400,100	909,690,849	632,048,564	277,642,285	20%	**69%**
Agriculture, Livestock and Fisheries	**150,170,993**	**527,764,744**	**274,974,512**	**252,790,232**	83%	**52%**
Operation & Maintenance	8,626,994	15,690,000	9,270,014	6,419,986	7%	**59%**
Development	141,543,999	512,074,744	265,704,498	246,370,246	88%	**52%**
Roads, Public Works & Transport	**701,848,243**	**1,224,340,746**	**1,111,997,477**	**112,343,269**	58%	**91%**
Operation & Maintenance	64,558,532	127,040,746	88,095,231	38,945,515	36%	**69%**
Development	637,289,711	1,097,300,000	1,023,902,246	73,397,754	61%	**93%**

Trade, Energy, Tourism, Industry and Investment	**46,663,495**	**33,851,459**	**8,320,582**	**25,530,877**	-82%	**25%**
Operation & Maintenance	8,288,890	5,893,459	1,976,100	3,917,359	-76%	**34%**
Development	38,374,605	27,958,000	6,344,482	21,613,518	-83%	**23%**
Co-operatives and Enterprise Development	**27,347,412**	**81,847,191**	**10,176,055**	**71,671,136**	-63%	**12%**
Operation & Maintenance	11,482,533	11,303,517	4,980,235	6,323,282	-57%	**44%**
Development	15,864,879	70,543,674	5,195,820	65,347,854	-67%	**7%**
Executive Total	**6,787,975,843**	**10,025,463,989**	**7,152,424,111**	**2,873,039,878**	5%	**71%**
County Assembly	**973,754,292**	**827,816,719**	**827,816,719**	-	-15%	**100%**
Personal Emoluments	368,295,228	407,738,131	407,738,131	-	11%	**100%**
Operation & Maintenance	486,893,527	348,078,588	348,078,588	-	-29%	**100%**
Development	118,565,537	72,000,000	72,000,000	-	-39%	**100%**
County Total	**7,761,730,135**	**10,853,280,708**	**7,980,240,830**	**2,873,039,878**	3%	**74%**
Personal Emoluments	3,638,563,770	3,747,459,842	3,733,359,541	14,100,301	3%	**100%**
Operation & Maintenance	2,151,227,309	3,408,830,158	1,892,348,407	1,516,481,751	-12%	**56%**
Development	1,916,193,760	3,671,506,008	2,343,869,482	1,327,636,526	22%	**64%**

Operation and Maintenance had the highest deviation from the planned performance with a variance of 1.52 billion. This may be attributed to delay in disbursement of equitable share from the national treasury, lengthy procurement process and late approval of first supplementary budget. Personnel emoluments was below target by 14 million (0.4 per cent) while Development had a variance of 1.33 billion (36%) against target.

2.3 Adherence to Fiscal Responsibility Principles

2.3.1 County Government Fiscal Responsibility Principles

In line with chapter twelve of the Constitution, Section 107 of the Public Financial Management (PFM) Act, 2012

a) The County Government's recurrent expenditure shall not exceed the County Government's total revenue
b) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure
c) The County Government's expenditure on wages and benefits for public officers shall not exceed a percentage of the County Government revenue as prescribed by the regulations.
d) Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
e) Public debt and obligations shall be maintained at a sustainable level as approved by County Government (CG)
f) Fiscal risks shall be managed prudently
g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall

be maintained, considering any tax reforms that may be made in the future.

2.3.2 Fiscal Performance for FY 2025/2026 in Relation to Fiscal Responsibility Principles and Financial Objective

The fiscal performance achieved in financial year 2025/26 has implications on financial objectives set out in 2026 county fiscal strategy paper (CFSP) and approved budget for FY 2026/27 in the following ways:

The performance in local revenue against target in FY 2025/26 was 26%. This illustrates that the economic assumption underpinning the 2026/27 budget and over the medium term may need to be modified to reflect a realistic revenue projection i.e. a maximum decrease of 39% on actual revenue

collected. Cash flow projections remain unrealistic due to unsystematic transfer of funds from the National treasury thereby affecting implementation of development projects and majority end up being rolled over to the next financial year. In the financial year 2026/27 the county anticipates collecting Kshs. 1.08 billion and has put in place various revenue enhancing measures which include full automation of revenue collection, mapping of all revenue streams, capacity-building of revenue collectors as well as decentralization of all revenue streams.

The compensation to employees accounted for 46% of the total Actual Expenditure which is above the fiscal responsibility set limit as outlined in the PFM Act 2012. Over the medium-term, sufficient checks should be put in place to ensure that the county does not exceed 35% of the total budget. This will ensure that more funds are allocated to development programmes. The county treasury will continue to improve capacity across all departments to further improve absorption of development budget which is still low compared to the absorption of the recurrent budget in the FY2025/26. The fiscal performance in FY 2025/26 in both development and recurrent vote across all county departments will inform the county treasury in making expenditure projections for the FY 2026/2027 and over the medium term.

2.3.3 Continuing in Fiscal Discipline and Responsibility Principles

During the year under review the County Government allocated 37% towards development expenditure which is above the minimum of 30% requirement set out in the PFM Act 2012. There was a decrease in execution of development budget where 57 % of the revised budget (2.3 billion) was absorbed in FY 2025/26 compared to 25% of the revised budget (1.91 billion) absorbed in FY 2024/25. This is attributed to increased payment of pending bills, acquisition of capital assets, existing political stability as well as steady flow of exchequer releases from the National Treasury.

The total wage bill (salaries and wages) with an allocation of 35% in 2025/2026 financial year is in line with the recommended ratio of 35% as set out in the PFM Act 2012. However, over the medium-term, County Government has put in place measures to have salaries and wages fall within the recommended ratio of 35% to free additional resources towards development spending.

2.3.4 County Debt Management

The County's pending bills during the financial year 2025/2026 amounted to Kshs. 1.006 billion which is low compared to financial year 2024/2025 which amounted to Kshs. 1.46 billion. The government will continue with its commitment to maintain debt at sustainable levels pursuant to section 123 of the PFM Act 2012. During the year under review the County Government serviced huge debts and will continue to monitor and encourage financial discipline across all departments to avoid further accumulation of pending bills by spending units. The County Government will be more rational while

projecting the own source revenue targets particularly putting into consideration past revenue trends and capability of new revenue streams.

Table 6: Pending Bills for the Period Ending 30th June 2026 (Kshs)

Pending Bills Departmental Summary As At 1st July 2026							
S/No	**Deaprtment**	**Section/Unit**	**Development**	**Recurrent**	**Accrued staff Allowances**	**Sub Total**	**GRAND TOTALS**
1	Agriculture	Agriculture	25,503,577	305,680	-	25,809,257	95,433,477
		Cooperatives	55,704,682	13,919,538	-	69,624,220	
2	Water	Water	171,363,142		1,068,836	172,431,978	172,431,978
3	Finance	Finance		9,723,916	5,603,100	15,327,016	79,679,346
		Economic Planning	33,183,697	15,648,974	4,417,400	53,250,071	
		ICT	6,374,180	4,728,079		11,102,259	
4	Administration & Public Service	Administration	1,991,870	16,153,542	2,260,558	20,405,970	67,040,394
		Devolution		31,792,216	8,867,700	40,659,916	
		Public Service Board		5,007,308	967,200	5,974,508	
5	Lands,Housing & Urban Planning	LH&UP	68,289,698	25,193,308	1,688,549	95,171,555	97,261,255
		Municipalty		301,900	1,787,800	2,089,700	
6	Trade,Energy,Tourism & Industry	TETII	20,324,654	4,620,468	1,894,752	26,839,874	26,839,874
7	Education	Education	35,148,342	5,883,770		41,032,112	41,032,112
		Youth &Sport	4,694,419	10,704,241	165,000	15,563,660	15,563,660
8	Social Service	Social		7,139,000		7,139,000	7,139,000
9	Health	Health	41,853,127			41,853,127	41,853,127
10	Roads	Roads	309,221,382	52,779,877		362,001,259	362,001,259
	Sub-total			773,652,771	203,901,817	28,720,895	1,006,275,483
TOTALS							**1,006,275,482.55**

3.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1 Recent Economic Developments

3.1.1 Global Economic Performance

The global economy is experiencing another major shock following the adverse effects of the Middle East conflict, including the impact of higher energy prices and inflation, constrained energy supplies, tighter monetary policies, supply chain disruptions, and increased geopolitical uncertainty. Before the conflict global activity seemed to be on a firm footing, supported by strong growth in some major economies and better-than expected global trade, amid robust growth in artificial intelligence (AI)-related technology exports and a slight decline in tariff levels. This year, global growth is projected to slow to 3.0 percent in 2026, from 3.5 percent in 2025—the lowest rate since the COVID-19 pandemic—amid weaker prospects for economies dependent on energy imports and those directly affected by hostilities. Activity is expected to firm in 2027–28 as energy supplies recover, monetary easing resumes, and trade strengthens.

Figure 3:Global Economic Performance

	Growth (%)					
	Actual				Projections	
Economy	2022	2023	2024	2025	2026	2027
World	3.6	3.5	3.5	3.5	3.0	3.4
Advanced Economies	2.9	1.8	1.9	1.9	1.7	1.8
Of which: USA	*1.9*	*2.9*	*2.8*	*2.1*	*2.3*	*2.2*
Euro Area	*3.4*	*0.5*	*1.0*	*1.4*	*0.9*	*1.2*
Japan	*1.0*	*1.4*	*(0.2)*	*1.1*	*0.6*	*0.7*
Emerging and Developing Economies	4.1	4.7	4.5	4.5	3.8	4.5
Of which: China	*3.0*	*5.4*	*5.0*	*5.0*	*4.6*	*4.1*
India	*7.0*	*9.2*	*7.1*	*7.7*	*6.4*	*6.7*
Sub-Saharan Africa	4.0	3.6	4.2	4.5	4.3	4.5
Of which: South Africa	1.9	0.8	0.5	1.1	1.1	1.3
Nigeria	3.3	2.9	4.1	4.0	4.1	4.3

*Source; IMF World Economic Outlook, July 2026 **National Treasury*

Growth in emerging markets and developing economies (EMDEs) is expected to slow to 3.6 percent this year. For all EMDE regions, growth this year is forecast to be weaker than in 2025. Per capita income growth in EMDEs is projected to slow in 2026 to its weakest pace since the pandemic. The level of per capita income across EMDEs excluding China and India, relative to advanced economies, is not expected to return to the pre-pandemic level until after 2028, implying nearly a decade of lost income convergence. The outlook reflects stronger-than-expected growth in the USA, some large emerging market economies such as India, and improved growth prospects in the UK. The main risks to the global growth outlook relate to disruptions to the disinflation process, potentially triggered by new spikes in commodity prices amid persistent

geopolitical tensions, a possible resurgence of financial market volatility with adverse effects on sovereign debt markets, a deeper growth slowdown in China.

Growth in Sub-Saharan Africa is projected to moderate to 4.3 percent in 2026 from 4.5 percent in 2025, before recovering to 4.5 percent in 2027. The slowdown in 2026 reflects higher energy and food prices arising from the Middle East conflict and reduced official development assistance, with the impact varying across economies. Growth is expected to strengthen in 2027 as external conditions improve, although structural and financing constraints and limited participation in the AI-driven technology expansion will continue to weigh on the region's outlook.

3.1.2 Kenya Economic Performance And GDP Development

Kenya's economic growth outlook for 2026 has been reclined downward to 5.0 percent from the earlier projection of 5.3 percent, reflecting the adverse effects of the ongoing Middle East conflict on domestic economic activity. The economy is, however, projected to maintain momentum in 2027, with growth expected at 5.1 percent as external pressures ease and global supply chains normalize. The Kenyan economy, however, has remained resilient despite the challenging global environment, growing at an average rate of 5.0 percent over the period 2022 to 2025, compared with average global growth of 3.4 percent and 4.1 percent in Sub-Saharan Africa. This resilience reflects sound macroeconomic management, including prudent monetary and fiscal policies, sustained structural reforms, and increasing economic diversification, which have strengthened the economy's capacity to withstand adverse shocks. The economy's resilience continued in the first quarter of 2026, with real GDP growth accelerating to 5.3 percent from 4.9 percent in the corresponding quarter of 2025 (Table 12). The growth was broad-based, with all sectors recording positive performance, and was supported largely by stronger activity in manufacturing; agriculture, forestry and fishing; accommodation and food services; financial and insurance services; and real estate.

Table 7: Kenya's Macroeconomic Indicators and Projections

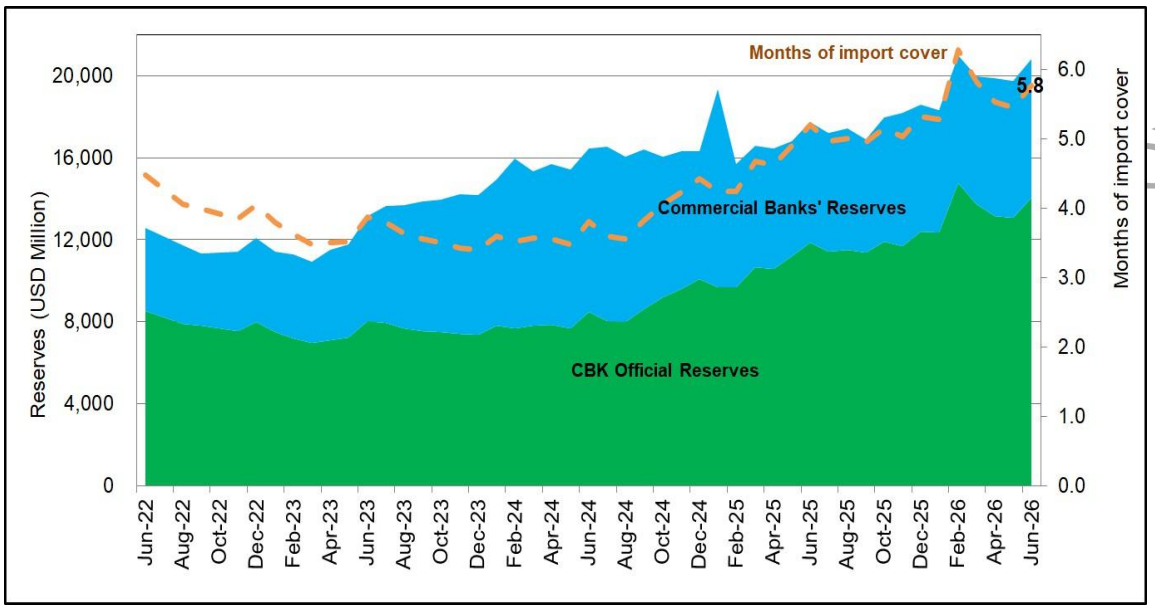
	2023 Act.	2024 Act.	2025 Act.	2026 Est.	2027 Proj.	2028 Proj.	2029 Proj.	2030 Proj.
annual percentage change, unless otherwise indicated								
National Account and Prices								
Real GDP	5.7	4.7	4.6	5.0	5.1	5.2	5.3	5.3
Primary Sector	5.7	3.8	3.7	4.3	4.0	4.1	4.2	4.3
- of which: Agricuture	6.6	4.6	3.1	3.9	3.6	3.6	3.6	3.6
Secondary Sector	2.6	1.5	4.1	4.2	4.3	4.7	5.1	5.4
Tertiary Sector	6.8	6.1	5.0	5.4	5.8	5.9	6.0	6.0
GDP deflator	5.4	3.2	2.9	7.6	6.0	5.2	4.9	4.7
CPI Index (eop)	6.6	4.5	4.4	5.7	5.2	4.8	4.7	4.9
CPI Index (avg)	7.7	4.5	4.1	5.9	5.5	4.9	4.7	4.7
Terms of trade (-deterioration)	-1.7	-0.6	-0.2	4.3	4.0	3.7	3.8	3.8
Exchange Rate (Ksh/US$, average)								
Money and Credit (end of period)								
Net domestic assets	3.1	8.5	10.9	9.8	8.8	9.3	9.8	8.1
Net domestic credit to the Government	14.2	14.3	9.4	9.1	9.0	9.0	8.1	3.5
Credit to the rest of the economy	3.1	2.9	6.4	8.5	7.5	8.2	9.8	1.4
Broad Money, M3 (percent change)	7.2	9.0	11.0	11.3	10.5	10.8	10.9	7.7
Reserve money (percent change)	7.9	3.2	9.7	11.1	10.4	10.7	10.8	7.6
in percentage of GDP, unless otherwise indicated								
Investment and Saving								
Consumption	**88.7**	**88.5**	**88.2**	**88.8**	**88.5**	**87.7**	**87.1**	**86.8**
Central Government	11.8	11.2	11.2	11.3	11.0	10.5	10.2	9.8
Private	76.2	76.6	76.3	76.9	77.0	76.8	76.5	76.6
Final consumption expenditure by NPISH	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4
Gross Fixed Capital Investment	**16.6**	**16.5**	**17.0**	**16.8**	**17.4**	**18.0**	**18.5**	**18.0**
Central Government	4.2	4.2	4.3	4.3	4.4	4.5	4.5	4.6
Private	12.4	12.3	12.7	12.4	13.1	13.5	13.9	13.3
Gross National Saving	**12.4**	**13.6**	**15.5**	**14.6**	**14.3**	**15.0**	**15.5**	**14.9**
Central Government	0.4	0.1	-0.1	-0.4	-0.4	0.2	0.6	1.3
Private	12.0	13.4	15.6	15.1	14.7	14.8	14.9	13.6
Exports value, goods and services	16.7	16.9	15.6	14.9	14.4	14.1	13.9	13.5
Imports value, goods and services	24.4	23.1	22.0	21.6	20.6	20.0	19.3	18.8
Current Account Balance	-4.2	-2.9	-1.5	-2.1	-3.1	-3.0	-3.0	-3.1
Gross reserves in months of next yr's imports	3.2	4.0	4.2	4.5	4.5	4.6	4.7	4.9
Gross reserves in months of this yr's imports	3.4	4.3	4.6	4.7	4.8	4.9	5.0	5.1
Central Government Budget in Fiscal Years								
Total revenue	16.6	17.3	17.3	17.2	17.0	17.1	17.1	17.5
Total Expenditure and Net Lending	22.6	23.1	23.5	24.1	23.3	23.1	22.7	22.2
Overall Fiscal Balance excl. Grants	-6.0	-5.8	-6.2	-6.9	-6.4	-6.0	-5.6	-4.8
Overall Fiscal Balance, incl. Grants	-5.9	-5.6	-6.0	-6.8	-6.2	-5.7	-5.3	-4.5
Statistical discrepancy	-0.2	-0.1	0.1	-0.1	0.0	0.0	0.0	0.0
Overall Fiscal Balance, incl. Grants, Cash Basis	-5.6	-5.3	-6.0	-6.8	-6.2	-5.7	-5.3	-4.5
Primary Budget Balance	-0.8	0.1	-0.2	-1.0	0.0	0.1	0.3	0.8
Net domestic borrowing	3.2	3.8	5.1	5.3	5.0	4.7	4.7	4.6
Public debt in Fiscal years								
Nominal Government Public Debt (eop), Gross	72.1	67.7	69.9	69.8	68.7	67.7	66.7	64.3
Nominal Public Debt (eop), Net of Deposits	68.7	64.3	67.9	67.8	66.9	66.1	65.2	63.1
Domestic (Gross) Debt	33.9	34.6	37.4	39.3	40.2	41.0	41.9	42.2
Domestic (Net) Debt	30.5	31.2	35.4	37.3	38.4	39.4	40.5	40.9
External Debt	38.2	33.1	32.5	30.5	28.5	26.7	24.8	22.2
Memorandum Items:								
Nominal GDP (in Ksh Billion) in calender years*	15,034	16,232	17,578	19,707	21,926	24,327	26,972	29,719
Per capita income (Ksh) in calendar years	293,038	309,871	328,703	361,094	385,975	419,890	456,590	493,524
Nominal GDP (in US$ Million) in calendar years	107,499	120,400	135,944	151,551	167,662	185,123	205,261	226,678
* Nominal GDP in Fiscal Years in Annex Table 2								

Source: The National Treasury

The overall Consumer Price Index (CPI) increased from 154.91 in June 2026 to 155.20 in July 2026, The annual inflation rate, as measured by the CPI, stood at 6.5 per cent in July 2026, In July 2026, the Kenya Shilling appreciated against the US Dollar, Euro, Japanese Yen, South African Rand and Tanzania Shilling, but depreciated against the Sterling Pound and Uganda Shilling, The Central Bank of Kenya maintained the Central Bank Rate at 8.75 per cent, while the inter bank rate remained

unchanged at 8.75 per cent. Treasury bill yields increased across all maturities in July. The 91-day Treasury bill rate increased from 8.66 per cent in June 2026 to 8.81 per cent in July 2026. The 182-day rate rose from 8.60 per cent to 8.96 per cent, while the 364-day rate increased from 8.85 per cent to 9.02 per cent over the same period. Commercial banks' weighted average deposit rate increased from 6.84 per cent in June 2026 to 6.93 per cent in July 2026, while the weighted average lending rate edged up from 14.37 per cent to 14.39 per cent over the same period, as presented in

Figure 4: Lending Rates



a) Inflation

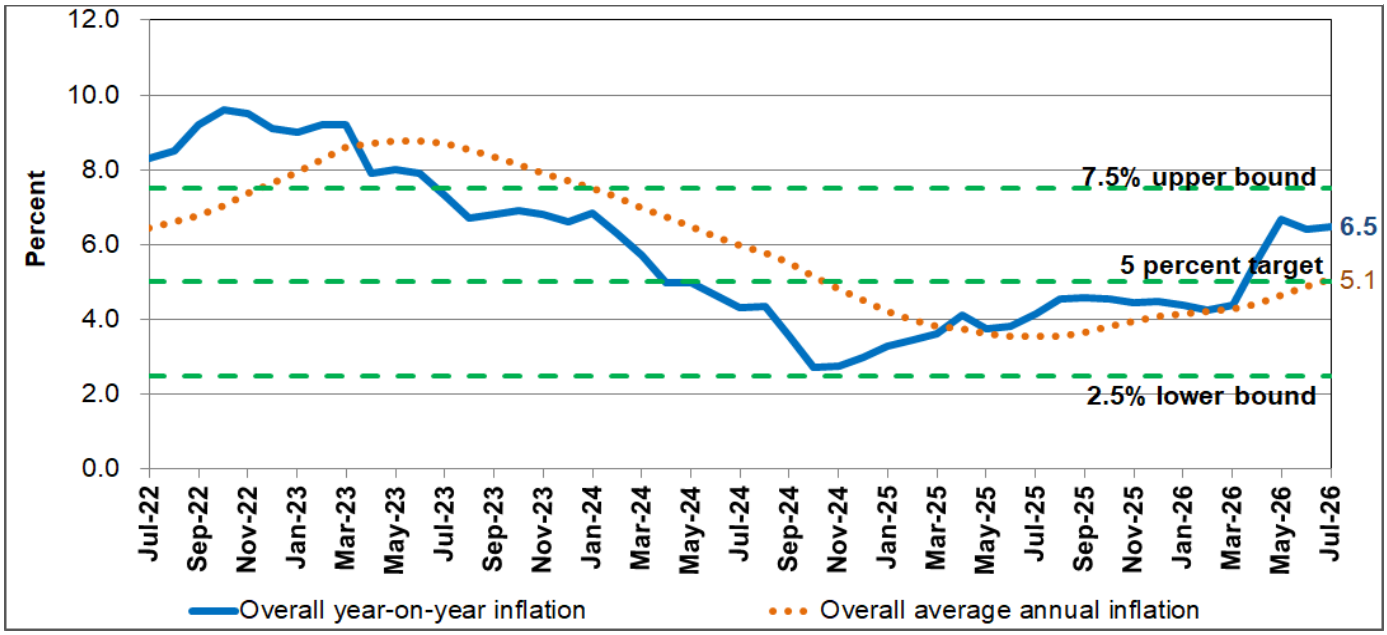
Overall inflation in Kenya increased to 6.5 percent in July 2026 from 4.1 percent in July 2025 following higher energy prices arising from the elevated global oil prices but remained within the target range of 5±2.5 percent (Figure 5). Core inflation remained stable at 3.2 percent in July 2026, compared to 3.1 percent in July 2025, supported by lower prices of selected manufactured food items, alongside stable prices in other non-volatile components. In contrast, non-core inflation rose to 15.0 percent from 7.2 percent over the same period, largely driven by relatively higher energy prices, transport costs and food prices. Figure 5: Inflation Rate, Percent Source of Data: Kenya National Bureau of Statistics 89. In April 2026, the Government implemented targeted stabilization measures to cushion consumers from the full impact of rising global fuel prices. These interventions included the use of resources from the Petroleum Development Levy Fund to subsidize fuel pump prices. In addition, the Government reduced the VAT rate on petroleum products from 16 percent to 8 percent for a period of six months.

Subsequently, global oil prices eased following the 18th of June 2026 interim ceasefire agreement between the United States and Iran, which reduced geopolitical tensions and improved confidence in

global energy markets. The agreement supported the phased reopening of commercial shipping through the Strait of Hormuz, easing concerns over oil supply disruptions despite continued operational uncertainties.

The decline in global oil prices, together with the Government's fuel stabilization measures, helped moderate domestic fuel prices and contributed to the easing of overall inflation from 6.7 percent in

Figure 5: Inflation rate



Source of Data: Kenya National Bureau of Statistics

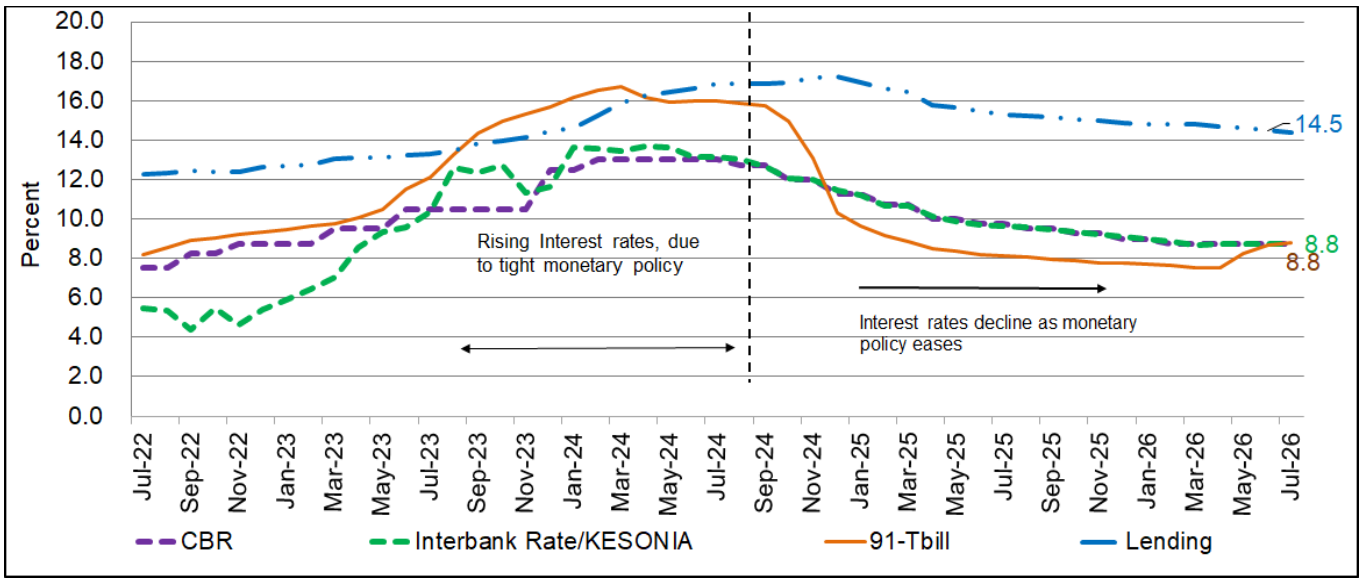
b) Foreign exchange

The Kenya Shilling remained relatively stable against the US Dollar, averaging KSh 129.4 per US dollar in July 2026 compared to KSh 129.2 per US dollar in July 2025 and showing a marked appreciation from a peak of KSh 160.8 in January 2024. The Shilling strengthened against the Sterling Pound, averaging KSh 173.0 per Pound in July 2026, down from KSh 174.6 per Pound in July 2025. Against the Euro, the Shilling also strengthened and averaged KSh 147.7 per Euro in July 2026 compared to KSh 151.0 per Euro in July 2025. The stability was supported by strong foreign exchange reserves, steady remittance and export inflows, and improved market confidence, which helped cushion the Shilling against excessive volatility (Figure 12).

c) Interest rates

The Central Bank of Kenya, through the Monetary Policy Committee (MPC), has progressively eased monetary policy, lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 8.75 percent by July 2026 (Figure 6). This stance is intended to reinforce earlier measures aimed at stimulating bank lending to the private sector and supporting economic activities, while ensuring inflation expectations remain well anchored and the exchange rate stable. The 91-day Treasury Bills rate also declined to 10.0 percent in December 2024 from 15.7 percent in December 2023.

Figure 6: Interest Rate



Source of Data: Central Bank of Kenya

Commercial banks average lending and deposit rates increased in the year to December 2024 in tandem with prevailing tight monetary policy stance thereby reflecting high cost of investable funds. The average lending rate increased to 16.9 percent in December 2024 from 14.6 percent in December 2023 while the average deposit rate increased to 10.5 percent from 10.1 percent over the same period. Consequently, the average interest rate-spread increased to 6.4 percent in December 2024 from 4.5 percent in December 2023.

Unemployment

In 2024, Kenya's national unemployment rate decreased slightly to approximately 5.4%, down from 5.6% in 2023. The formal employment sector experienced a growth of 2.4%, reaching 3.4 million jobs, with the private sector being the largest employer, providing 2.1 million jobs compared to 881 ,400 in the public sector. The informal sector, however, continues to dominate the labor market, accounting for around 81% of non-agricultural employment. Key industries contributing to formal private-sector employment included manufacturing, agriculture, and wholesale/retail trade.

4.0 RESOURCE ALLOCATION FRAMEWORK.

4.1 Implementation to the FY 2026/2027 MTEF Budget

The Medium -Term Expenditure Framework (MTEF) for the FY 2026/27 emphasizes enhancing the efficiency and effectiveness of public spending, while focusing on improving revenue collection to stimulate and sustain economic activity. The overarching goal is to reposition the economy on a stable and sustainable growth path, maintain pending bills at manageable levels, and enforce fiscal discipline.

The performance in both revenue collection and expenditure during FY 2025/26 has impacted on the financial objectives outlined in the County Fiscal Strategy Paper (CFSP) 2026 and the 2026/27 Budget Estimates. As a result, the baseline assumptions for projecting revenues and expenditures for FY 2026/27 and the medium term have shifted due to the actual performance of FY 2025/26 and the first two months of FY 2026/27.

Exchequer receipts received in the month of July and August (FY2026) amounted to Ksh. 2.318 billion. The County is yet to receive the September disbursement. However, compared to a similar period in FY2025/2026, the County had only received one disbursement of Ksh. 1.155 billion.

Table 8:Revenue Collection July - August 2025

Source	Actual (July - August 2025)	Actual (July - August 2026)	Variance	% Dev.
Fiscal Balances	106,820.45			
Local Source Revenues- (LSR)	1,785,000.00	37,741,241	33,840,790.00	868%
Facility Improvement Fund-(FIF)				
Grants- Conditional/Unconditional	11,000,000			
Equitable- C.R.A	1,451,450,237.00			
Totals				

NOTE: The variance(LSR) include receivables from TEA Multi-National companies of Kshs. 20M that were due for payment to county govt in FY 2025/2026 but received in the FY 2026/27. Kshs. 10M relates to receipts from disposal of assets.

To ensure seamless implementation of the FY 2026/27 budget and uphold fiscal discipline, the County's fiscal projections in the 2026 County Budget Review and Outlook Paper (CBROP) have been revised to reflect the fiscal outcomes of FY 2025/2027 and the anticipated national allocation. To meet the revenue targets set in the FY 2026/2027 budget, the County Treasury will continue enhancing revenue collection efforts. These measures include full automation of collection systems and stricter monitoring and supervision to seal revenue leakages and prevent losses through non-collection. (REAP).

4.1.1 Revenue Projections

The total revenue including Appropriation-in-Aid (AiA) is projected at Ksh. 11.59 billion during the FY 2027/28. This depicts a marginal increase of 2 percent from the Approved Budget 2026/27. Equitable share

is projected at Ksh. 7.84 billion (67 percent). Grants (condition and un-conditional) expected during the fiscal year amount to Ksh. 1.91 billion (16.5 percent), OSR including FIF is projected at Ksh. 1.33 billion (11.5 percent) with FIF at Ksh. 0.75 billion and Local Revenue projected at Ksh. 0.59 billion. This revenue projection is underpinned by the ongoing reforms in policy and revenue administration including automation of revenues, enhanced revenue mobilization across the County and full adoption of the valuation roll to boost revenues. Summaries of County revenue forecast over the medium-term period have been presented in Annex I of this document.

Expenditure Projections

The total County expenditure for FY 2027/28 is projected to total Ksh 11.59 billion of which Ksh 7.2 billion will be for recurrent expenditure while Ksh 4.4 billion is development expenditure. Compensation to employees will account for 35.5 percent of the total County budget at approximately Ksh 4.1 billion. This proportion of the County wage bill is above the required level of 35 percent of total revenues as stipulated in Section 25 of the PFM (County Government Regulations) 2015. However, Implementation of the health Worker's CBA agreement, without commensurate funding from the National resources is also likely to result in a surge to the wage bill. Allocation for other recurrent expenditures will account for 26.7 percent of the total budget. An emergency allocation of Ksh. 126 million has been provided for under Office of the Governor to cater for County contingencies pursuant to Section 110 of the PFM Act 2012.

4.2 Fiscal Policy for 2027/28 and Medium-Term Expenditure Budget Framework (MTEF).

The fiscal policy for FY 2027/28 and Budget framework builds up the priorities of the County as well as those provided in the; Bottom-up agenda, MTP IV, CIDP 2023-27 and ADP 2026/2027. This is in addition to expenditure rationalization and revenue enhancement measures that the County Government has put in place.

To protect the gains already made, the County will continue to emphasize the review of portfolio of externally funded projects so as to re-align them with the County Integrated Development Plan (CIDP) 2023-27 and reducing spending on those programmers which are not of high priority, hence reducing the overall fiscal deficit. The fiscal deficit in FY 2026/27 will be financed by doing resource mobilization with development partners and enhancing our own source revenues.

The FY 2026/27 and the Medium-Term Budget will continue to focus on the implementation of the priorities of the Medium-Term Plan IV and Bottom-Up Economic Transformation Agenda (BETA) as well priorities contained in the CIDP 2023-27 and ADP 2026/2027 with the following key priority areas:

- Integration of the Sustainable Development Goals (SDGs) into County Development Planning.
- Mainstreaming of the cross-cutting issues, including gender, youth & Climate Change.
- Promotion of equitable development value addition support of MSMEs among others.

- Improvement of county social and physical infrastructure and.

All County Government entities should strive to ensure that there are effective links between the Annual Development Plan (ADP) 2026/2027, CIDP 2023-2027 and the next MTEF budget process. The next budget process is readjusted to conform to major timelines of the PFM Act 2012. Additionally, the national focus on improving the ease of doing business and job creation is expected to result in broad based growth in the priorities sector of the economy. Specifically, the 2026/2027 MTEF Budget will aim at achieving efficiency and productivity of public spending and is based on the assumption of a stable macro-economic environment, subdued national transfers to the counties and the enhanced own source of revenue collection. Emphasis will be on development of infrastructure which includes road construction and maintenance, supporting SMEs, water supply and health care provision among others.

4.3.1 Resource Allocation Criteria for FY 2026/27–2028/29

Resource allocation over the medium term will be guided by:

- Alignment with the CIDP 2023–2027 and other key planning documents (e.g., CADP 2026/27),
- Relevance to the core mandate of each department or unit,
- Anticipated outputs and outcomes from the program,
- Linkage with the objectives of MTP IV and Vision 2030.
- linkage of the programme to the CIDP 2023-2027 and other budget documents such as CADP 2025/26
- Degree to which the programme is addressing the core mandate of each department/unit.
- Expected outputs and outcomes from a programme.
- Linkage of the programme with the objectives of MTP IV of vision 2030.

4.3.2 Policy Framework Supporting the FY 2026/27–2028/29 Budget

In accordance with the PFM Act, 2012, the budget process involves preparation and approval of key policy documents by the Cabinet and County Assembly. These documents are essential for ensuring smooth implementation of county programs. Key policy documents to be prepared and approved include:

- County Budget Review and Outlook Paper (CBROP) 2026,
- County Fiscal Strategy Paper (CFSP) 2027,
- County Debt Management Strategy Paper (CDMSP),
- Programme-Based Budget (PBB),
- County Appropriation Bill,
- Finance Bill.

To ensure timely approval and implementation, Accounting Officers must strictly adhere to the activities and timelines outlined in the Budget Calendar.

The County will maintain a policy of prioritization in line with the transformative goals of the CIDP 2023–2027. The following fiscal strategies will guide the budget:

- Promoting agribusiness across households,
- Empowering youth, women, and persons with disabilities (PWDs),
- Strengthening ECDE and quality education,
- Expanding universal healthcare,
- Enhancing land and urban planning services,
- Ensuring access to water for domestic and irrigation use,
- Investing in transport and infrastructure,
- Promoting clean energy,
- Advancing ICT infrastructure,
- Enhancing value addition, food security, and environmental sustainability,
- Supporting equitable socio-economic development,
- Strengthening governance, transparency, and accountability,
- Encouraging public participation in governance,
- Facilitating private sector growth,
- Building technical and human capacity, and
- Establishing effective inter-governmental coordination.
- Special emphasis will be placed on aligning development spending with MTP IV and the Governor's Manifesto,
- Enhancing the efficiency and impact of public spending,
- Containing recurrent expenditure growth in favour of development investment.

5.0 CONCLUSION AND NEXT STEPS

The fiscal outcome for FY 2025/26 does not affect the County objectives as laid out in the last County Fiscal Strategy Paper 2026 but has implication on the current budget because of the pending bills and the balance brought forward from the 2024/25 fiscal year. Kenya's economic performance is projected to remain stable over the medium term. Growth is expected to moderate 5.4 percent in 2025 and 5.3 percent in 2026 from 5.4 percent in 2025. The growth outlook will be largely driven by a strong agricultural productivity aided by policy interventions on seeds and fertilizer to farmers, adequate rainfall, robust services sector and improvement in global commodity prices.

The medium term macroeconomic and fiscal projections in the CBROP 2026 have been revised from those of the CFSP 2026 considering the macroeconomic and fiscal outcome of the financial year 2025/26 and the impact of the escalations in the Middle East have driven up global fuel, fertilizer, and import logistics costs. The CBROP 2026 forms the basis for the development of the CFSP 2026 that will detail the progress in the implementation of the priority policies and strategies of the County Government as prioritized in the CIDP 2023-27; and preparation of the FY 2026/27 and the medium-term budget that will be guided by the Budget Calendar. The Budget calendar for FY 2026/27 is guided by the timelines provided in the PFM Act, 2012.

Considering the constrained fiscal environment, the Government has adopted Zero Based Budgeting Approach to guide the prioritization and allocation of the scarce resources to projects and programmes in the FY 2026/27. SWGs should therefore eliminate wasteful expenditures and pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery. The hard sector ceilings provided for the FY 2026/27 budget and the Medium Term will form inputs into the 2027 Budget Policy Statement. All Sector Working Groups (SWGs) are required to adhere to the sector ceilings and the strict deadlines provided in this document in order to facilitate the finalization and appropriation of the FY2027/28 and the medium-term budget.

The resource envelope and ceilings for each sector provided in this County Budget Review and Outlook Paper (CBROP) will form inputs into the next County Fiscal Strategy Paper (CFSP) 2027 and the Budgetary estimates for 2027/28 fiscal year.

ANNEX I: COUNTY GOVERNMENT TOTAL REVENUE CEILINGS FY 2025/2026-2027/2028

County Revenue	Approved Estimates FY 2026/2027	CBROP Ceiling FY 2027/2028	Projection	
			FY2028/2029	FY2029/2028
Equitable share +Local Revenue+ Balance C/F	**9,486,891,047**	**9,676,628,867.94**	**9,870,161,445**	**10,067,564,674**
Equitable share	7,690,203,903	7,844,007,981.06	8,000,888,141	8,160,905,903
Local Revenue	575,000,000	586,500,000.00	598,230,000	610,194,600
Appropriation-in-Aid(AIA)	502,013,546	512,053,816.92	522,294,893	532,740,791
A-i-A C/F	230,000,000	234,600,000.00	239,292,000	244,077,840
Balance C/F- Assembly		-	-	-
Balance C/F- Executive	489,673,598	499,467,069.96	509,456,411	519,645,540
Conditional Grants from National Government Revenue	**439,306,714**	**448,092,848.28**	**457,054,705**	**466,195,799**
Road Maintenance Fuel Levy (KRB)	106,499,398	108,629,385.96	110,801,974	113,018,013
Community Health Promoters	74,070,000	75,551,400.00	77,062,428	78,603,677
Allocations from 0.5% of housing levy fund to the county rural and urban affordable housing committees	7,787,057	7,942,798.14	8,101,654	8,263,687
Conditional Allocation for Libraries	950,259	969,264.18	988,649	1,008,422
CAIP	250,000,000	255,000,000.00	260,100,000	265,302,000
Unconditional Allocations from Court Fines and 20% Share of Mineral Royalties	**49,000**	**49,980.00**	**50,980**	**51,999**
Conditional allocations from Loans and Grants from Development Partners	**1,435,249,062**	**1,463,954,043.41**	**1,493,233,124**	**1,523,097,787**
World Bank Loan to for transforming health systems for universal care project	87,602,924	89,354,981.98	91,142,082	92,964,923
Transition of Universal Health Coverage (UHC) Worker's Salary to permanet and pensionable terms	181,663,203	185,296,467.06	189,002,396	192,782,444
Primary Healthcare in Devolved Context	38,000,000	38,760,000.00	39,535,200	40,325,904
Kenya Urban Support Programme (KUSP) - UIG B/F	26,000,000	26,520,000.00	27,050,400	27,591,408
Kenya Urban Support Programme (KUSP) - UIG	16,487,622	16,817,374.44	17,153,722	17,496,796
IDA Kenya Urban Development Grant (UDG) B/F	18,199,951	18,563,950.02	18,935,229	19,313,934

IDA Kenya Urban Development Grant (UDG)	46,497,600	47,427,552.00	48,376,103	49,343,625
KDSP (Level 1)	37,500,000	38,250,000.00	39,015,000	39,795,300
KDSP (Level 1 Grant) B/F-Recurrent	-	-	-	-
KDSP LEVEL 2 B/F	-	-	-	-
KDSP (Level 2 Grant) -Development	352,500,000	359,550,000.00	366,741,000	374,075,820
WASH - Health & Water- DIG DEEP	-	-	-	-
KWASH B/F-Health & Water	146,807,024	149,743,164.13	152,738,027	155,792,788
Kenya Water, Sanitation and Hygiene (K-WASH) Program	100,270,853	102,276,270.06	104,321,795	106,408,231
Nutritional International B/F	-	-	-	-
Nutritional International	-	-	-	-
HSSF Danida	-	-	-	-
IDA Kenya/Climate Change Resilience Invest (CCRI) - BAL B/F	-	-	-	-
IDA Kenya/Climate Change Resilience Invest (CCRI)KfW	70,351,919	71,758,957.38	73,194,137	74,658,019
IDA Kenya/Climate Change Resilience Invest (CCRI)	128,367,967	130,935,326.34	133,554,033	136,225,114
IDA Kenya/Climate Change Institutional Support (CCIS)	80,000,000	81,600,000.00	83,232,000	84,896,640
Fertiliser Subsidy Program	-	-	-	-
REREC Matching Funds	-	-	-	-
Agriculture Sector Development Support Programme (ASDSP)	-	-	-	-
Livestock Value chain support project - GRANTS	-	-	-	-
IDA World Bank-Value Chain NAVCDP	105,000,000	107,100,000.00	109,242,000	111,426,840
TOTAL REVENUE	**11,361,446,823**	**11,588,675,760**	**11,820,449,275**	**12,056,858,260**

ANNEX II: TREND IN GROWTH OF EQUITABLE SHARE OF REVENUE

Equitable share of revenue	Allocation	Growth	% Growth
2020/21	5,507,100,000	0	
2021/22	6,691,099,118	1,183,999,118	21%
2022/23	6,691,099,118	0	0%
2023/2024	6,977,924,070	286,824,952	4%
2024/2025	7,015,121,755	37,197,685	1%
2025/2026	7,447,200,499	432,078,744	6%
2026/2027	7,690,203,903	243,003,404	3%
2027/2028 (CBROP Ceiling)	11,588,725,739		0%

ANNEX III: EXPENDITURE SECTOR CEILINGS FOR THE PERIOD FY 2026/2027-2028/2029

Total Expenditure Sector Ceilings for the Period 2027/2028 - 2029/2030				
SECTOR	**APPROVED ESTIMATES FOR FY 2026-2027**	**CBROP CEILING**	**PROJECTION FY 2027/2028**	**PROJECTION FY 2028/2029**
County Executives	**111,140,000**	**113,362,800**	**113,362,800**	**115,630,056**
Personal Emoluments	-	-	-	-
Operation & Maintenance	111,140,000	113,362,800	113,362,800	115,630,056
Office Of The Deputy Governor	**25,559,200**	**26,070,384**	**26,070,384**	**26,591,792**
Personal Emoluments	-	-	-	-
Operation & Maintenance	25,559,200	26,070,384	26,070,384	26,591,792
Office Of The County Attorney	**8,399,000**	**8,566,980**	**8,566,980**	**8,738,320**
Personal Emoluments	-	-	-	-
Operation & Maintenance	8,399,000	8,566,980	8,566,980	8,738,320
Psb	**32,245,000**	**32,889,900**	**32,889,900**	**33,547,698**
Operation & Maintenance	32,245,000	32,889,900	32,889,900	33,547,698
Devolution & Special Programs	**430,000,000**	**438,600,000**	**438,600,000**	**447,372,000**
Operation & Maintenance	67,500,000	68,850,000	68,850,000	70,227,000
Development	362,500,000	369,750,000	369,750,000	377,145,000
Administration	**138,420,000**	**141,188,400**	**141,188,400**	**144,012,168**
Operation & Maintenance	86,920,000	88,658,400	88,658,400	90,431,568
Development	51,500,000	52,530,000	52,530,000	53,580,600
Public Service	**1,994,308,330**	**2,034,194,496**	**2,034,194,496**	**2,074,878,386**
Personal Emoluments	1,604,658,330	1,636,751,496	1,636,751,496	1,669,486,526
Operation & Maintenance	389,650,000	397,443,000	397,443,000	405,391,860
ICT	**61,420,016**	**62,648,416**	**62,648,416**	**63,901,385**
Personal Emoluments	-	-	-	-
Operation & Maintenance	26,420,016.00	26,948,416	26,948,416	27,487,385
Development	35,000,000	35,700,000	35,700,000	36,414,000
Finance, Revenue & Proc	**1,167,366,612**	**1,190,713,944**	**1,190,713,944**	**1,214,528,223**

Operation & Maintenance	247,366,612	252,313,944	252,313,944	257,360,223
Development	920,000,000	938,400,000	938,400,000	957,168,000
Economic Planning	**125,500,000**	**128,010,000**	**128,010,000**	**130,570,200**
Operation & Maintenance	90,500,000	92,310,000	92,310,000	94,156,200
Development	35,000,000	35,700,000	35,700,000	36,414,000
Lands, Housing, Urban Planning	**194,254,679**	**198,139,773**	**198,139,773**	**202,102,568**
Personal Emoluments	**-**	-	-	-
Operation & Maintenance	99,980,000	101,979,600	101,979,600	104,019,192
Development	94,274,679	96,160,173	96,160,173	98,083,376
Gender, Culture And Social Services	**34,050,259**	**34,731,264**	**34,731,264**	**35,425,889**
Personal Emoluments	-	-	-	-
Operation & Maintenance	32,100,000	32,742,000	32,742,000	33,396,840
Development	1,950,259	1,989,264	1,989,264	2,029,049
Health Services	**2,975,515,759**	**3,035,026,074**	**3,035,026,074**	**3,095,726,595**
Personal Emoluments	1,960,755,061	1,999,970,162	1,999,970,162	2,039,969,565
Operation & Maintenance	794,105,469	809,987,578	809,987,578	826,187,330
Development	220,655,229	225,068,334	225,068,334	229,569,700
Education, Vocational Training	**435,935,675**	**444,654,389**	**444,654,389**	**453,547,476**
Operation & Maintenance	248,935,675	253,914,389	253,914,389	258,992,676
Development	187,000,000	190,740,000	190,740,000	194,554,800
Youth And Sports	**48,635,000**	**49,607,700**	**49,607,700**	**50,599,854**
Operation & Maintenance	36,885,000	37,622,700	37,622,700	38,375,154
Development	11,750,000	11,985,000	11,985,000	12,224,700
Water Sanitation And Environment	**901,206,472**	**919,230,602**	**919,230,602**	**937,615,214**
Operation & Maintenance	169,502,974	172,893,033	172,893,033	176,350,894
Development	731,703,498	746,337,568	746,337,568	761,264,320
Agriculture Livestock And Fisheries	**253,149,527**	**258,212,518**	**258,212,518**	**263,376,768**
Operation & Maintenance	29,055,164	29,636,267	29,636,267	30,228,993
Development	224,094,363	228,576,250	228,576,250	233,147,775
Roads, Public Works & Transport	**640,317,398**	**653,123,746**	**653,123,746**	**666,186,221**
Operation & Maintenance	102,218,000	104,262,360	104,262,360	106,347,607
Development	538,099,398	548,861,386	548,861,386	559,838,614

Trade, Energy, Tourism, Industry And Investment	**535,603,459**	**546,315,528**	**546,315,528**	**557,241,839**
Personal Emoluments	-	-	-	-
Operation & Maintenance	19,705,000	20,099,100	20,099,100	20,501,082
Development	515,898,459	526,216,428	526,216,428	536,740,757
Co-Operatives And Enterprise Development	**133,384,600**	**136,052,292**	**136,052,292**	**138,773,338**
Operation & Maintenance	22,967,646	23,426,999	23,426,999	23,895,539
Development	110,416,954	112,625,293	112,625,293	114,877,799
Municipalities	**173,547,551**	**177,018,502**	**177,018,502**	**180,558,872**
Personal Emoluments	26,000,000	26,520,000	26,520,000	27,050,400
Operation & Maintenance	55,350,000	56,457,000	56,457,000	57,586,140
Development	92,197,551	94,041,502	94,041,502	95,922,332
Executive Total	**10,419,958,537**	**10,628,357,708**	**10,628,357,708**	**10,840,924,862**
County Assembly	**941,537,286**	**960,368,032**	**960,368,032**	**979,575,392**
Personal Emoluments	439,520,761	448,311,176	448,311,176	457,277,400
Operation & Maintenance	342,016,525	348,856,856	348,856,856	355,833,993
Development	160,000,000	163,200,000	163,200,000	166,464,000
County Total	**11,361,495,823**	**11,588,725,739**	**11,588,725,739**	**11,820,500,254**
Personal Emoluments	4,030,934,152	4,111,552,835	4,111,552,835	4,193,783,892
Operation & Maintenance	3,038,521,281	3,099,291,707	3,099,291,707	3,161,277,541
Development	4,292,040,390	4,377,881,198	4,377,881,198	4,465,438,822
Personal Emoluments Percentage	**35%**		**35%**	**35%**
Operation & Maintenance Percentage	**27%**		**27%**	**27%**
Development Percentage	**38%**		**38%**	**38%**

ANNEX IV: BOMET COUNTY BUDGET CALENDAR FOR THE FY 2025/2026

S/N	Activity	Responsibility	Deadline
1	**Performance Review and strategic planning**	**County Treasury**	**July-Aug 2026**
	1.1 Expenditure review	"	"
	1.2 Preparation of annual Work plans and procurement plans	"	
2	**Develop and issue MTEF guidelines**	**County Treasury**	**30th August 2026**
3	**Launch of sector Working Groups**	**County Treasury**	**30th August 2026**
4	**Determination of Fiscal Framework.**	**Sector Working Groups**	**15th Sept. 2026**
	4.1 Estimation of Resource Envelope	**County Treasury**	"
	4.2 Determination of policy priorities	"	"
	4.3 Preliminary Resource allocation to sectors, Assembly & Sub Counties	"	"
5	**Draft County Budget Review and outlook paper (CBROP)**	**"**	**20th Sept. 2026**
	5.1 Submission and approval by cabinet	"	30th Sept. 2026
	5.2 Submission of CBROP TO County Assembly	"	21st Oct 2026
	5.3Capacity building for MTEF Programme Based Budget	"	10th-14th October 2026
6	**Preparation of County Budget Proposals**	**Sectors**	
	6.1 Draft Sector Report	Sector Working Group	1st Nov. 2026
	6.2 Submission of Sector Report to County Treasury	Sector Working Group	30th Nov. 2026
	6.3 Review of the Departmental budget proposals	Macro Working Group	11th-15th Jan. 2027
7.	**Prepare Annual Development Plans**	**County Treasury**	**30 August 2026**
	7.1 Annual Development Plan submitted to county assembly	County Treasury	1st Sept. 2026
8.	**Draft County Fiscal Strategy paper(CFSP)**		
	8.1 Draft CFSP	Sector Working Group	31st January. 2027
	8.2 Public Participation on CFSP	County Treasury	15th Feb 2027
	8.3 Submission of CFSP to cabinet for approval	County Treasury	20th Feb. 2027
	8.4 Submission of CFSP to County Assembly for approval.	County Treasury	28th Feb. 2027
9	**Submission of Debt management strategy to County Assembly for approval.**	**County Treasury**	**28th Feb. 2027**

10	**Preparation and approval of final Departmental Programme Based Budgets**		
	10.1 Issue final guidelines on preparation of 2025/2026 County Budget.	County Treasury	15th March, 2027
	10.2 Submission of Budget proposals to Treasury	All sectors	23rd March. 2027
	10.3 Consolidation of the Draft Budget Estimates	County Treasury	10th April 2027
	10.4 Public Participation on Budget estimates	County Treasury	17th April 2027
	10.5 Submission of Draft Budget Estimates for County Government to County assembly	County Treasury	30th April 2027
	10.6 Review of Draft Budget Estimates by Departmental committee	County Assembly	22nd May 2027
	10.7 Report on the budget and appropriation committee Draft Budget Estimates from County Assembly	County Assembly	24th May 2027
	10.8 Preparation of annual cash flow	County Treasury	15th June 2027
	10.9 Resolution of county assembly on Estimates and approval	County Assembly	15th June 2027
11	**Submission of Appropriation Bill to County Assembly**	**County Treasury**	**20th June 2027**
	11.1Consideration and passage of Appropriation Bill	County Assembly	30th June 2027