

**REPUBLIC OF KENYA**



**BARINGO COUNTY GOVERNMENT**

**COUNTY FISCAL STRATEGY PAPER FOR THE FINANCIAL YEAR 2026/2027**

**February, 2026**

**Vision**

*To be a Peaceful and Prosperous County with a High Quality of Life*

**Mission**

*To Transform the Lives of our People by Creating a Conducive Environment for Innovative Wealth Creation, Provision of Quality Services, Prudent and Sustainable Management of Resources*

CFSP 2026

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## **Foreword**

The 2026 Baringo County Fiscal Strategy Paper (CFSP) is formulated in alignment with the national development agenda as outlined in the 2026 Budget Policy Statement (BPS). It is the Fourth policy framework guiding the implementation of the Baringo County Integrated Development Plan (CIDP) 2023-2027 and the 2026/27 Annual Development Plan (ADP). This document serves as the county's primary tool for resource allocation, economic planning, and fiscal policy direction, ensuring alignment with the Medium-Term Expenditure Framework (MTEF) and national development priorities of Bottom-Up Economic Transformation Agenda (BETA). Anchored on Section 117 of the Public Finance Management (PFM) Act, 2012, this CFSP provides a structured approach to enhancing service delivery, accelerating economic transformation and promoting inclusive development.

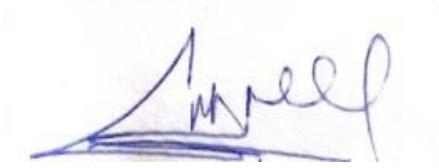
The main sources of county revenue, in the medium term, will be the equitable share, conditional grants, local revenue collections and donor funding. In the FY 2025/2026 and the medium term, the government proposes a series of measures to increase revenue and balance its fiscal spending. The County will focus on broadening the capital base through increased revenue streams with a view to stimulate economic growth and development. This paper, therefore, puts into perspective how the County anticipates expending its scarce resources in the FY 2026/2027 and the medium term.

The 2026 CFSP is prepared against a backdrop of a resilient but uncertain global economic environment. Global growth is projected at 3.2 percent in 2025, before moderating slightly to 3.1 percent in 2026 reflecting elevated trade-policy uncertainty, tighter financial conditions, and geopolitical tensions weight on global activity. Kenya's economy has demonstrated remarkable resilience, consistently outperforming global and regional averages over the past three years due to deliberate Government policies and the strength of the country's diversified economic base. The economy grew by 4.7 percent in 2024, supported by broad-based expansion across major sectors. In the first half of 2025, growth remained strong at 4.9 percent and 5.0 percent in the first and second quarters respectively, driven by a robust agriculture sector, recovery in industry, and continued dynamism in services. The outlook for 2025 and 2026 remains positive, with GDP projected to grow by 5.3 percent, bolstered by favorable weather conditions, improved agricultural productivity, climate-smart investments, and sustained implementation of BETA interventions.

Given the constrained fiscal space, prioritization of expenditure will remain essential. County departments and agencies will be required to reevaluate ongoing and planned projects to ensure alignment with the county's development priorities. Emphasis will be placed on the completion and operationalization of stalled or near-complete projects to maximize value for money and enhance service delivery.

Through this CFSP, The County Government reaffirms its commitment to fostering sustainable economic growth, improving livelihoods, and ensuring efficient use of public resources. We invite all stakeholders, including development partners, the private sector,

and the public, to collaborate in realizing the county's development aspirations and contributing to the broader goals outlined in the CIDP.



**Hon. Wilson Cheserek Ruto**  
**County Executive Committee Member**  
**Finance and Economic Planning**

CFSP 2026

## **Acknowledgement**

The preparation of the Baringo County Fiscal Strategy Paper (CFSP) 2026 has been a highly collaborative and consultative process. This document has been developed in compliance with the Public Finance Management Act, 2012 and aligned to the national Budget Policy Statement (BPS), ensuring that county priorities are harmonized with national strategic objectives while addressing the unique development needs of Baringo County.

The CFSP outlines the County Government's strategic priorities, presents the current fiscal outlook, and provides medium-term fiscal projections and expenditure ceilings for FY 2026/27 and the medium term. It reaffirms our commitment to fiscal responsibility principles, prudent public financial management, and enhanced transparency and accountability in the utilization of public resources.

Budget execution during the first half of FY 2025/26 progressed at a slower pace than anticipated. This was largely attributed to the transition and implementation of the Electronic Government Procurement (e-GP) system, which required system configuration, capacity building of users, supplier onboarding, and alignment of internal procurement processes. While this transition temporarily affected the absorption of development funds and delayed commencement of some projects, the County Government recognizes that the e-GP system will significantly enhance transparency, efficiency, accountability, and value for money in public procurement going forward. With the system now operational and users adequately trained, we expect improved budget execution in the second half of the financial year.

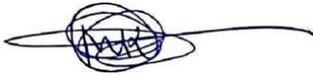
Looking ahead to FY 2026/27 and the medium term, the County Government's fiscal policy remains anchored on a growth-oriented and sustainable fiscal framework. The strategy emphasizes enhanced own-source revenue mobilization, prudent expenditure management, and prioritization of high-impact programmes in agriculture, health, water, infrastructure, education, and social protection in line with the County Integrated Development Plan (CIDP) and national development priorities.

We acknowledge the valuable inputs from County Departments, Sector Working Groups, development partners, private sector stakeholders, civil society organizations, and members of the public who participated in sector consultations and public participation forums across the County. Their contributions were instrumental in shaping a responsive and inclusive resource allocation framework.

Special appreciation goes to the County Finance and Economic Planning teams led by Hon. Wilson Cheserek for their dedication and technical expertise in coordinating and compiling this document. Lastly, I extend my sincere gratitude to the Economic Planning staff for their commitment and tireless efforts throughout the CFSP preparation process.

Specifically, I appreciate CPA,CS Jacob Kendagor, Solomon Kimuna, Jeniffer Koech, Richard Tumeiyo, Ken Nadeiwa, Roxana Kandie, and Raymond Cheboi for their invaluable role in collecting, analyzing, and developing this policy document.

As we move forward with the implementation of the CFSP 2026, we reaffirm our commitment to prudent financial management, inclusive economic growth, and sustainable development for the people of Baringo County. We thank all stakeholders for their continued support in advancing Baringo County's development agenda.



**Michael Ngetich**

**Chief Officer, Economic Planning**

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## Legal Framework

### CFSP Legal Framework

Section 117 of the Public Finance Management Act, 2012, provides that the County Treasury shall prepare and submit to the County Executive Committee a County Fiscal Strategy Paper (CFSP) for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year. In preparing the Paper:

- i. The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement;
- ii. In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term;
- iii. The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing from and within for the subsequent financial year and over the medium term; and
- iv. In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of:
  - The Commission on Revenue Allocation;
  - The public;
  - Any interested persons or groups; and
  - Any other forum that is established by legislation.
- v. 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.
- vi. The County Treasury shall consider any recommendations made by the county assembly when finalizing the budget proposal for the financial year concerned.
- vii. The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the

## **National and County Government Fiscal Responsibility Principles**

In order to ensure prudence and transparency in management of resources, the County Treasury shall be guided by the fiscal responsibility principles as spelt out the PFM Act 2012, section 107 and that;

- a) Over the Medium Term, a minimum of 30 percent of the County budget shall be allocated to development expenditures.
- b) The County Government's expenditure on wages and benefits for county public officers shall not exceed thirty-five (35) percent of the County revenue.
- c) Upon approval of the borrowing framework by Parliament, 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. Short term borrowing shall be for purposes of cash management.
- d) public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly
- e) Fiscal risks shall be managed prudently
- f) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in future.

## SECTION I: RECENT ECONOMIC DEVELOPMENTS & MEDIUM-TERM, OUTLOOK

### Overview

1. Global growth has remained resilient in 2025, supported by front-loading of exports to the United States ahead of higher tariff implementation, improved financial conditions, and strong consumer spending. Global real GDP is estimated to grow by 3.2 percent in 2025, before moderating slightly to 3.1 percent in 2026 (Table 1). Growth is projected to slow in 2026 as the temporary boost from front-loading fades and as higher effective tariff rates and elevated trade-policy uncertainty weigh on activity. In addition, weak global demand and heightened geopolitical tensions continue to pose significant risks to the global outlook.

**Table 1: Global Economic Performance**

Economy	Actual		Projections	
	2023	2024	2025	2026
World	3.5	3.3	3.2	3.1
Advanced Economies	1.8	1.8	1.6	1.6
<i>Of which: USA</i>	2.9	2.8	2.0	2.1
<i>Euro Area</i>	0.5	0.9	1.2	1.1
<i>Japan</i>	1.4	0.1	1.1	0.6
Emerging and Developing Economies	4.7	4.3	4.2	4.0
<i>Of which: China</i>	5.4	5.0	4.8	4.2
<i>India</i>	9.2	6.5	6.6	6.2
Sub-Saharan Africa	3.6	4.1	4.1	4.4
<i>Of which: South Africa</i>	0.8	0.5	1.1	1.2
<i>Nigeria</i>	2.9	4.1	3.9	4.2

Source: IMF World Economic Outlook, October 2025. \*National Treasury Projection

2. In advanced economies, growth is expected to remain modest at about 1.6 percent in both 2025 and 2026. In the United States, growth is projected at 2.0 percent in 2025, rising slightly to 2.1 percent in 2026, supported by resilient household spending, strong business investment, particularly in AI-related technologies, and easing financial conditions. Meanwhile, growth in the Euro Area is projected at 1.2 percent in 2025 and 1.1 percent in 2026. This moderate expansion is underpinned by rising real wages, which bolster household consumption, as well as investment in technology and equipment, although progress is constrained by trade-policy uncertainty, weaker export demand and subdued business confidence.
3. The outlook for Sub-Saharan Africa is more favorable: growth is expected to be around 4.1 percent in 2025, with a modest pickup to 4.4 percent in 2026. This resilience is underpinned by macroeconomic stabilization, recovering private consumption, improving investment conditions, and ongoing economic reforms.

Nonetheless, the region still faces risks from fiscal pressures and external vulnerabilities.

### Domestic Economic Developments

4. Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, and mining and quarrying. Further, in the first and second quarters of 2025, the economy remained strong with a growth of 4.9 percent and 5.0 percent, respectively (**Table 2**). This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector. All economic sectors recorded positive growth rates in the first half of 2025, with varied magnitudes across activities

**Table 2: Sectoral GDP Performance**

Sectors/Sub-sectors	Annual Growth Rates	Quarterly Growth Rates			
	2024	2024 Q1	2024 Q2	2025 Q1	2025 Q2
<b>1. Primary sector</b>	<b>3.9</b>	<b>4.5</b>	<b>4.0</b>	<b>6.2</b>	<b>4.9</b>
1.1. Agriculture, Forestry and Fishing	4.6	5.6	4.5	6.0	4.4
1.2. Mining and Quarrying	(9.2)	(16.1)	(5.5)	10.8	15.3
<b>2. Secondary Sector (Industry)</b>	<b>1.5</b>	<b>1.5</b>	<b>0.5</b>	<b>2.6</b>	<b>3.3</b>
2.1. Manufacturing	2.8	1.9	3.2	2.1	1.0
2.2. Electricity and Water supply	1.9	2.8	1.2	3.6	5.7
2.3. Construction	(0.7)	0.4	(3.7)	3.0	5.7
<b>3. Tertiary sector (Services)</b>	<b>6.1</b>	<b>6.8</b>	<b>6.2</b>	<b>4.8</b>	<b>5.5</b>
3.1. Wholesale and Retail trade	3.8	3.6	2.5	5.4	4.0
3.2. Accommodation and Restaurant	25.7	38.1	35.0	4.1	7.8
3.3. Transport and Storage	4.4	4.1	3.4	3.8	5.4
3.4. Information and Communication	7.0	9.2	6.7	5.8	6.0
3.5. Financial and Insurance	7.6	9.6	8.0	5.1	6.6
3.6. Public Administration	8.2	7.5	9.0	6.5	6.0
3.7. Others	5.2	5.8	5.6	4.4	5.2
of which: Professional, Admin & Support Services	9.4	9.4	6.7	4.6	8.5
Real Estate	5.3	6.9	5.9	5.3	5.5
Education	3.9	2.4	3.2	2.9	3.2
Health	6.3	5.4	8.1	4.8	6.8
Taxes less subsidies	4.4	2.9	3.8	5.7	3.3
<b>Real GDP</b>	<b>4.7</b>	<b>4.9</b>	<b>4.6</b>	<b>4.9</b>	<b>5.0</b>

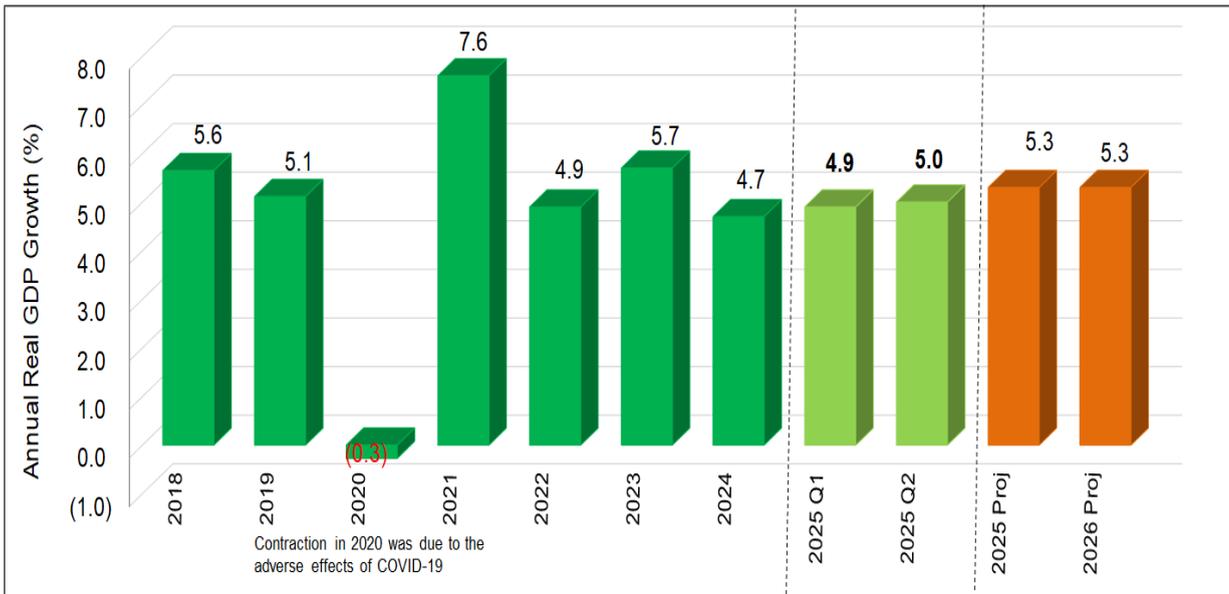
**Source of Data: Kenya National Bureau of Statistics.**

5. The primary sector grew by an average of 4.2 percent in the first three quarters of 2024 (5.0 percent in the first quarter, 4.4 percent in the second quarter and 3.2 percent in the third quarter) mainly supported by strong agricultural activities

despite a contraction in mining and quarrying. In the first three quarters of 2024, the agriculture sector remained robust growing by 6.1 percent in the first quarter, 4.8 percent in the second quarter and 4.2 percent in the third quarter. This growth was supported by favourable weather conditions and the impact of Government interventions to lower the cost of production. However, the sectors' performance was somewhat curtailed by heavy rains and floods, between March and June 2024, that led to loss of livestock and damage to croplands.

6. In 2025, the primary sector grew by 6.2 percent in the first quarter and 4.9 percent in the second quarter compared to a growth of 4.5 percent and 4.0 percent in the corresponding quarters of 2024 (Table 12). This was as a result of the robust growth in the agriculture, forestry and fishing sub-sector and a recovery in the mining and quarrying sub-sector. Activities in the agriculture, forestry, and fishing sub-sector expanded by 6.0 percent in the first quarter and 4.4 percent in the second quarter of 2025, compared to growth of 5.6 percent and 4.5 percent in the corresponding quarters of 2024. This performance was driven by favourable weather conditions experienced in most parts of the country involved in crop and animal production. This was evident in the significant increase in production of milk, coffee, vegetables, fruits and cut flowers. However, the sub-sector's performance was somewhat curtailed by a decline in tea production.
7. Leading indicators of economic activity point to improved performance in the third quarter of 2025. The growth of the economy is expected to pick up to 5.3 percent in both 2025 and 2026, supported by continued resilience of key service sectors and agriculture, and continued recovery of the industry sector. The outlook will be reinforced by the ongoing implementation of priorities under Bottom-Up Economic Transformation Agenda (BETA) (Figure 1).

**Figure 1: Annual Real GDP Growth rates, Percent**

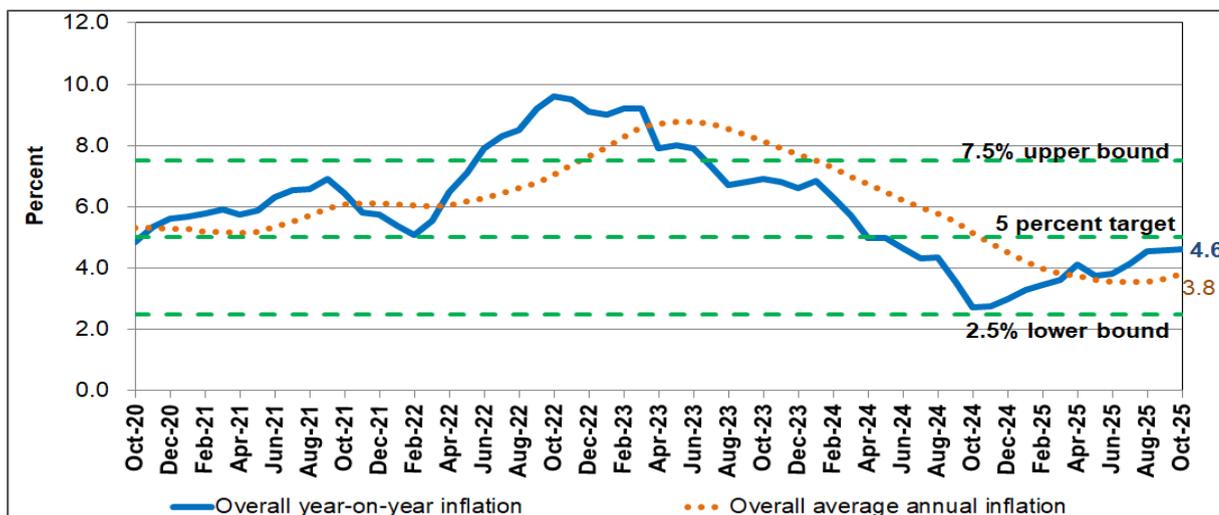


**Source of Data: Kenya National Bureau of Statistics.**

### **Inflation Developments**

8. Overall year-on-year inflation has declined and remained below the mid-point of the policy target range of  $5.0 \pm 2.5$  percent since June 2024. The stable inflation has been supported by: abundant supply of food attributed to favorable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international oil prices; and the decline in non-core inflation due to the impact of previous monetary policy tightening. Inflation stood at 4.6 percent in October 2025 compared to 2.7 percent in October 2024 (Figure 2). The slight increase reflects the easing of monetary policy.
9. Core inflation increased to 2.7 percent in October 2025 from 1.8 percent in October 2024, largely driven by higher prices of processed food items. Non-core inflation rose to 9.9 percent in September 2025 from 5.1 percent in October 2024, driven primarily by sharper increases in transport costs, as well as higher prices of vegetables, particularly tomatoes, carrots, onions, and cabbages, alongside pressures from utilities and energy

**Figure 2: Inflation Rate, Percent**



**Source of Data: Kenya National Bureau of Statistics**

10. The Central Bank of Kenya through the Monetary Policy Committee (MPC) has gradually eased monetary policy by lowering the Central Bank Rate (CBR) from 13.0 percent in August 2024 to 9.25 percent in October 2025 (Figure 2.3a). This is meant to augment the previous policy actions aimed at stimulating lending by banks to the private sector and supporting economic activities. It also seeks to ensure that inflationary expectations remain firmly anchored and the exchange rate also remain stable.
11. The short term interest rates have declined in line with the easing of the monetary policy. KESONIA (overnight interbank rate) declined to 9.3 percent in October 2025 compared to 12.1 percent in October 2024 while the 91-day Treasury Bills rate declined to 7.9 percent from 15.0 percent, over the same period. The 182-day Treasury Bills rate declined to 7.9 percent in October 2025 from 15.8 percent in October 2024 while the 364-day Treasury Bills also declined to 9.4 percent from 16.1 percent over the same period. The decrease in government domestic borrowing rates has led to lower debt servicing costs.
12. Commercial banks average lending and deposit rates decreased in the year to September 2025 in tandem with the easing of the monetary policy. The average lending rate decreased to 15.1 percent in September 2025 from 16.9 percent in September 2024 while the average deposit rate also decreased to 7.6 percent from 11.2 percent over the same period. Consequently, the average interest rate spread increased to 7.4 percent in September 2025 from 5.7 percent in September 2024.

**Monetary and Credit Developments**

13. Broad money supply, M3, grew by 7.0 percent in the year to September 2025 compared to a growth of 1.6 percent in the year to September 2024 (Table 2.3). The improved growth of M3 was due to an increase in the growth of Net Domestic Assets

(NDA) particularly credit to the private sector. The NFA of the banking system slowed down to a growth of 7.9 percent in the year to September 2025 compared to a growth of 26.1 percent in the year to September 2024. Growth in the NFA was mainly due to an increase in Central Bank's foreign assets while commercial banks' foreign assets declined during the period.

14. Net Domestic Assets (NDA) grew by 6.8 percent in the year to September 2025, compared to a contraction of 2.2 percent over a similar period in 2024. The domestic credit extended by the banking system to the Government contracted by 94.5 percent in the year to September 2025 compared to a growth of 6.5 percent in the year to September 2024 while lending to other public sectors also contracted by 38.5 percent compared to a contraction of 17.0 percent over the same period. The decline in domestic credit to government in September 2025 was largely attributed to increased uptake of credit by the private sector, as banks shifted their lending portfolios toward more profitable private investments amid lower yields on Treasury bills.

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**Table 3: Money and Credit Development**

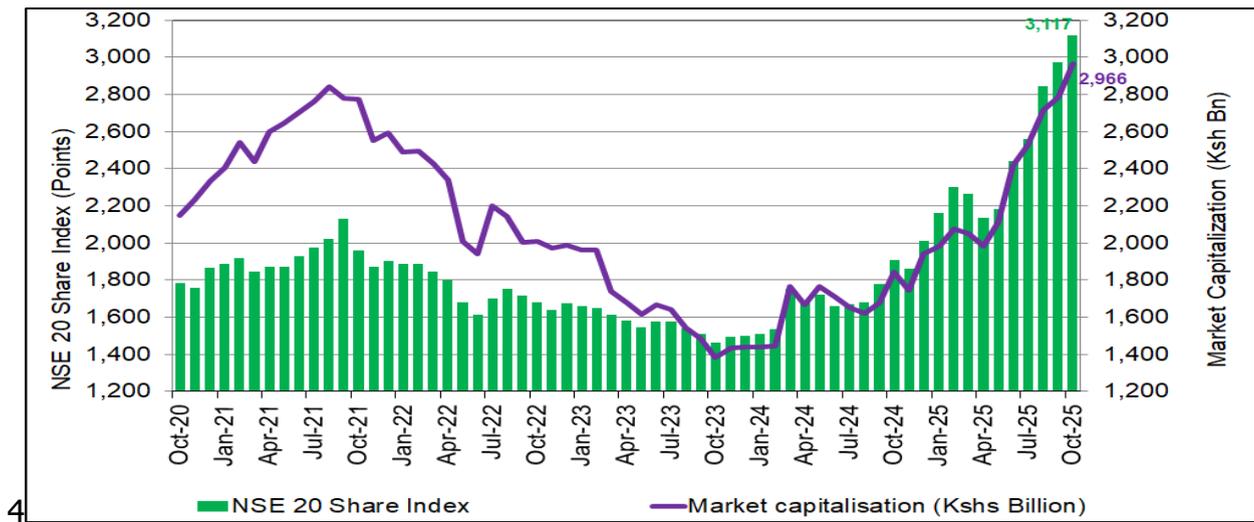
				Absolute Change		Percent Change	
	2023 September	2024 September	2025 September	2023-2024 September	2024-2025 September	2023-2024 September	2024-2025 September
<b>COMPONENTS OF M3</b>							
1. Money supply, M1 (1.1+1.2+1.3)	2,017.3	1,972.8	2,321.7	(44.5)	348.9	(2.2)	17.7
1.1 currency outside banks (M0)	267.5	268.2	292.5	0.7	24.3	0.3	9.1
1.2 Demand deposits	1,645.2	1,603.4	1,853.3	(41.8)	249.9	(2.5)	15.6
1.3 Other deposits at CBK	104.6	101.1	175.9	(3.5)	74.8	(3.3)	73.9
2. Money supply, M2 (1+2.1)	3,898.2	4,043.5	4,485.6	145.3	442.1	3.7	10.9
2.1 Time and savings deposits	1,881.0	2,070.8	2,163.9	189.8	93.2	10.1	4.5
<b>Money supply, M3 (2+3.1)</b>	<b>5,295.9</b>	<b>5,381.4</b>	<b>5,758.6</b>	<b>85.6</b>	<b>377.2</b>	<b>1.6</b>	<b>7.0</b>
3.1 Foreign currency deposits	1,397.6	1,337.9	1,273.0	(59.7)	(64.9)	(4.3)	(4.9)
<b>SOURCES OF M3</b>							
<b>1. Net foreign assets (1.1+1.2)</b>	<b>708.5</b>	<b>893.3</b>	<b>963.9</b>	<b>184.8</b>	<b>70.6</b>	<b>26.1</b>	<b>7.9</b>
1.1 Central Bank	516.2	472.1	767.1	(44.2)	295.0	(8.6)	62.5
1.2 Banking Institutions	192.3	421.2	196.8	228.9	(224.4)	119.1	(53.3)
<b>2. Net domestic assets (2.1+2.2)</b>	<b>4,587.4</b>	<b>4,488.2</b>	<b>4,794.7</b>	<b>(99.2)</b>	<b>306.5</b>	<b>(2.2)</b>	<b>6.8</b>
2.1 Domestic credit (2.1.1+2.1.2+2.1.3)	6,077.7	6,219.0	4,160.6	141.4	(2,058.4)	2.3	(33.1)
2.1.1 Government (net)	2,203.4	2,346.4	129.4	143.0	(2,217.0)	6.5	(94.5)
2.1.2 Other public sector	100.6	83.6	51.4	(17.1)	(32.2)	(17.0)	(38.5)
<b>2.1.3 Private sector</b>	<b>3,773.6</b>	<b>3,789.1</b>	<b>3,979.8</b>	<b>15.4</b>	<b>190.8</b>	<b>0.4</b>	<b>5.0</b>
2.2 Other assets net	(1,490.3)	(1,730.9)	634.1	(240.6)	2,364.9	(16.1)	136.6

*Source of Data: Central Bank of Kenya*

### Capital Markets Developments

15. The stability of the Kenya Shilling against major international currencies, together with improved macroeconomic conditions, has boosted investor confidence. This has driven higher foreign direct investment inflows and increased participation in the Nairobi Securities Exchange (NSE). As a result, the NSE 20 Share Index improved by 63.6 percent to 3,117 points in October 2025, up from 1,906 points in October 2024. Similarly, market capitalization expanded by 61.1 percent to KSh 2,966 billion from KSh 1,841 billion over the same period (Figure 2.7). These levels represent the strongest performance of the NSE since the pre-COVID period, reflecting renewed confidence in Kenya's economic recovery and long-term prospects7).

**Figure 3: Performance of the Nairobi Securities Exchange**



Source of Data: Nairobi Securities Exchange

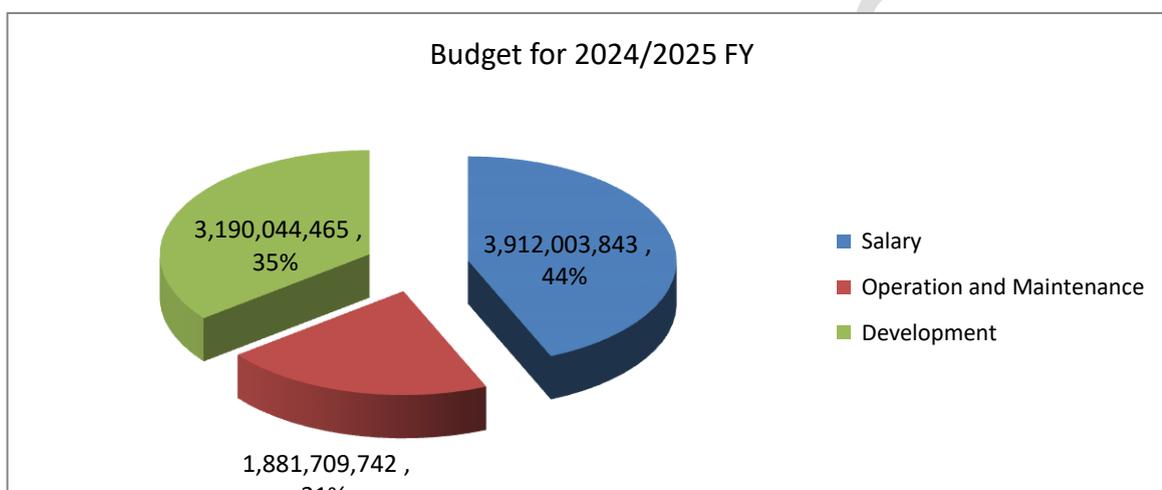
CFSP 2026

## Section II: County Fiscal Performance

### 2.1 Introduction

16. This section reviews revenue and expenditure performance for the previous financial year, including own-source revenue, equitable share from the National Treasury, and budget absorption rates. It highlights revenue mobilization, expenditure absorption, and the overall fiscal position of the County Government during the period under review.
17. The analysis assesses progress against approved budget estimates, identifies key factors influencing performance, and outlines measures being undertaken to enhance revenue collection and expenditure efficiency. It also provides an overview of budget performance for the first half of the Financial Year (FY) 2025/26, covering the period from July to December 2025.

**Figure 4: Baringo County 2024/25 Budget**



Source: County Treasury

### 2.2 Revenue Performance

18. In the FY 2024/25, the County's total revenue amounted to Ksh 8,293,163,613 against an expected target of Ksh 8,983,758,050 translating to an overall performance rate of 92.3 percent. This outcome reflects a combination of robust performance in equitable share disbursements and shortfalls in both conditional grants and own-source revenue collections.

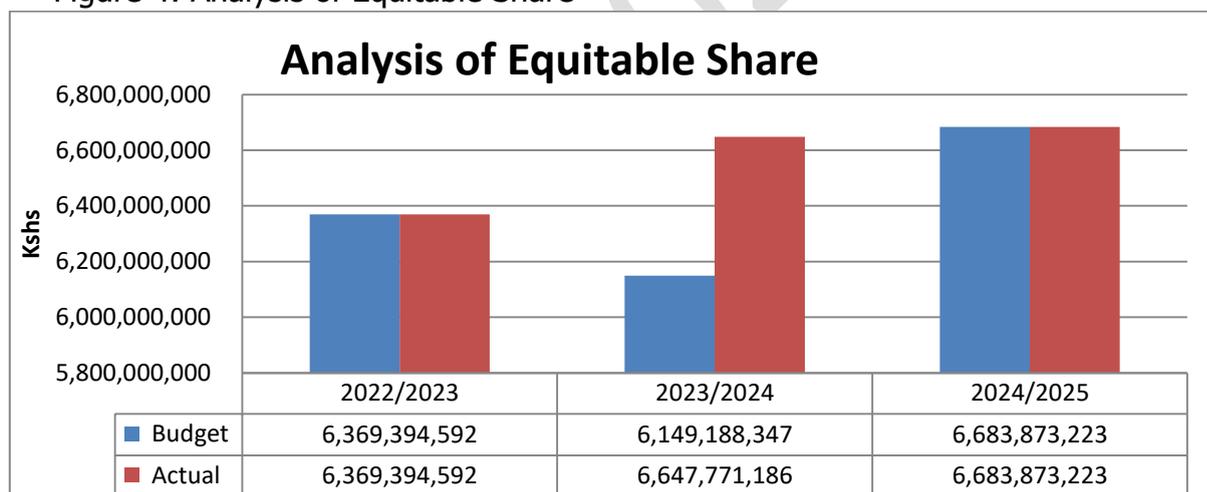
**Table 4: Baringo County Revenue Performance for MTEF Period**

BARINGO COUNTY GOVERNMENT REVENUE FOR MTEF in Ksh.								
REVENUE SOURCES	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Actuals	Actuals	Budget	Actuals	Budget		PROJECTED REVENUES	
Projects Funds Brought Forward	1,422,042,692	784,979,319	913,384,518	913,384,518	1,340,686,287	-		
Equitable Share	6,369,394,592	6,149,188,347	6,683,872,231	6,683,873,223	7,002,310,782	7,170,166,223	7,385,271,210	7,606,829,346
Local Revenue	312,102,220	378,472,185	600,097,396	462,987,437	737,719,215	745,096,407	767,449,299	790,472,778

BARINGO COUNTY GOVERNMENT REVENUE FOR MTEF in Ksh.								
REVENUE SOURCES	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	Actuals	Actuals	Budget	Actuals	Budget		PROJECTED REVENUES	
Grants	912,266,041	618,338,939	786,403,905	232,919,427	461,309,824	1,354,351,172	1,394,981,707	1,436,831,159
<b>Grand Total</b>	<b>9,015,805,545</b>	<b>7,930,978,791</b>	<b>8,983,758,050</b>	<b>8,293,163,613</b>	<b>9,542,026,108</b>	<b>9,269,613,802</b>	<b>9,547,702,216</b>	<b>9,834,133,283</b>
Development (>30%)	2,704,741,664	2,129,665,606	3,190,044,465		3,748,425,273	3,041,477,215	3,130,661,532	3,224,581,378
Recurrent (<35%)	6,311,063,882	5,577,872,923	5,793,713,585		5,793,600,834	6,230,136,587	6,417,040,685	6,609,551,905

19. The equitable share from the National Government, which remains the county's most predictable source of financing, was disbursed at Ksh 6,683,873,223 representing 100 percent of the allocation. While this full disbursement underscores the central role of equitable share in sustaining county operations, the delays in quarterly releases adversely affected cash flow, thereby constraining timely execution of planned activities. Comparatively, over the past five years, the equitable share generally reflected a steady upward trajectory.

Figure 4: Analysis of Equitable Share



**Source of Data: Baringo County Treasury**

20. Conditional grants and donor support underperformed, with actual receipts of Ksh.232,919,427 compared to an estimated Ksh. 786,403,905 representing 29.6 percent performance. This was largely due to delayed disbursement of funds as a result of the delayed county government additional allocation Act by relevant Authorities.

### 2.3 Local Revenue

21. Own-source revenue (OSR) performance remained a critical concern. In the financial year under review, 2024/2025, total OSR collections amounted to Ksh 462,987,437 against a target of Ksh 600,097,396 translating to 77 percent performance. According to the analysis carried out, the persistent underperformance in OSR is attributed to structural weaknesses in local revenue administration, including narrow revenue bases, weak enforcement, inadequate automation, leakages in markets, and

resistance to compliance among ratepayers. Additionally, insecurity in parts of the county disrupted economic activity and revenue collection in livestock markets, trading centers, and tourism sites. Despite improvements in revenue collection systems, the county continued to experience significant gaps between projected and actual OSR. However, on comparative basis own-source revenue has shown steady growth over the past few years signaling improved performance in internal mobilization. Collections increased from Ksh.378 million in FY 2023/2024 to Ksh.462 million in FY 2024/2025. This growth reflects ongoing reforms in revenue administration and demonstrates the County's emerging capacity to strengthen fiscal autonomy. If properly reinforced through targeted investments, OSR could evolve into a more predictable and sustainable financing stream for development priorities.

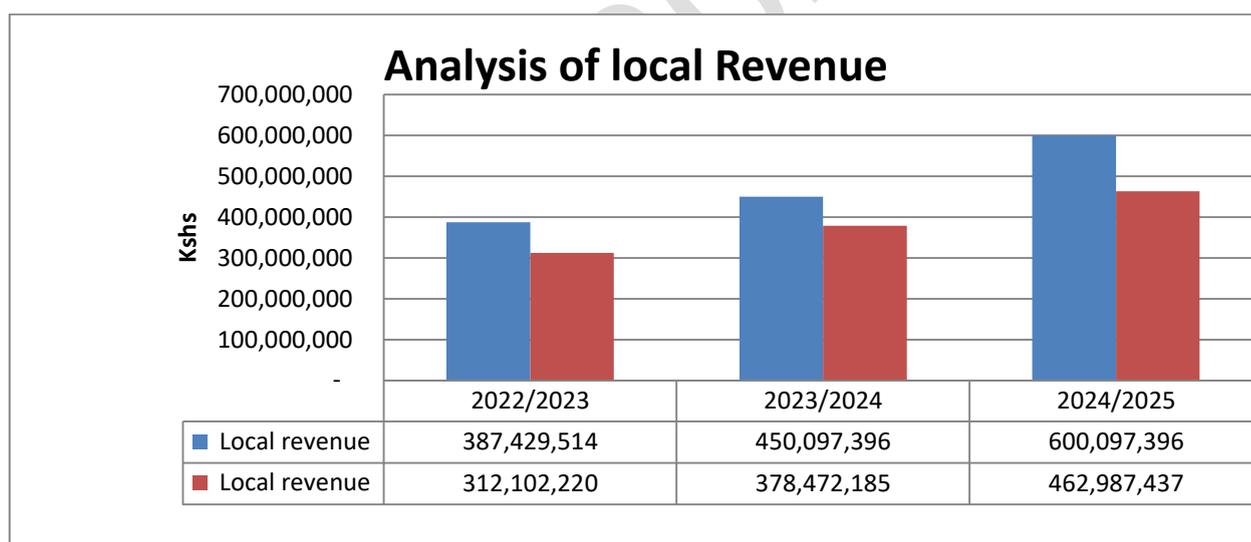
**Table 5: Comparative Performance of Own Source Revenue and projections**

No	Revenue Source	Actuals	Actuals	FY	FY 25/26	Projections	
		FY 2023/2024	FY 2024/2025	2025/26 Actuals As At Jan 2026	Revenue Targets	FY 26/27	FY 27/28
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1	Game Park Fees	36,656,415	30,389,742	18,488,980	80,024,034	80,824,274	83,249,003
2	Animal Stock Sale Fees	13,305,250	13,713,160	9,958,970	25,465,088	25,719,739	26,491,331
3	Produce & Other Cess	23,772,393	27,324,331	18,166,543	30,397,642	30,701,618	31,622,667
4	Single Business Permit	40,911,974	44,703,500	8,662,750	42,177,497	42,599,272	43,877,250
5	Plot Rent/ Rates	17,844,135	21,315,040	14,412,909	55,649,475	56,205,970	57,892,149
6	Market Fees & Others	13,408,310	12,502,210	9,374,270	16,342,793	16,506,221	17,001,408
7	Public Health Licenses	4,101,300	4,652,350	1,556,000	8,922,159	9,011,381	9,281,722
8	Veterinary	2,509,805	3,498,346	2,242,395	12,348,939	12,472,428	12,846,601
9	Koibatek ATC	3,056,390	1,538,714	554,915	3,023,264	3,053,497	3,145,102
10	Marigat AMS	-	90,600		2,053,674	2,074,211	2,136,437
11	County Housing	16,041,928	14,809,103	7,645,370	16,865,165	17,033,817	17,544,831
12	Parking Fees	14,383,350	12,009,650	8,771,124	22,441,936	22,666,355	23,346,346
13	Advertising & Promotions	3,745,684	5,801,432	346,160	3,548,150	3,583,632	3,691,140
14	Physical Planning & Development	87,800	2,681,743	109,150	1,334,005	1,347,345	1,387,765
15	Weights & Measures	535,432	688,029	372,960	728,448	735,732	757,804
16	Liquor Licence	6,168,000	5,800,645	2,056,500	9,936,575	10,035,941	10,337,019
17	Hire of County Machines	321,400	399,950	147,300	680,926	687,735	708,367

N o	Revenue Source	Actuals	Actuals	FY	FY 25/26	Projections	
		FY 2023/20 24	FY 2024/20 25	2025/26 Actuals As At Jan 2026	Revenue Targets	FY 26/27	FY 27/28
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7							
	<b>Sub Total</b>	<b>196,849,566</b>	<b>201,918,545</b>	<b>102,866,296</b>	<b>331,939,770</b>	<b>335,259,168</b>	<b>345,316,943</b>
18	Kabarnet Municipality				85,779,445	86,637,239	89,236,357
19	Hospital Revenue	181,622,619	261,068,892	132,082,941	320,000,000	323,200,000	332,896,000
	<b>Sub Total</b>	<b>181,622,619</b>	<b>261,068,892</b>	<b>132,082,941</b>	<b>320,000,000</b>	<b>323,200,000</b>	<b>332,896,000</b>
	<b>Grand Total</b>	<b>378,472,185</b>	<b>462,987,437</b>	<b>234,949,237</b>	<b>737,719,215</b>	<b>745,096,407</b>	<b>767,449,299</b>

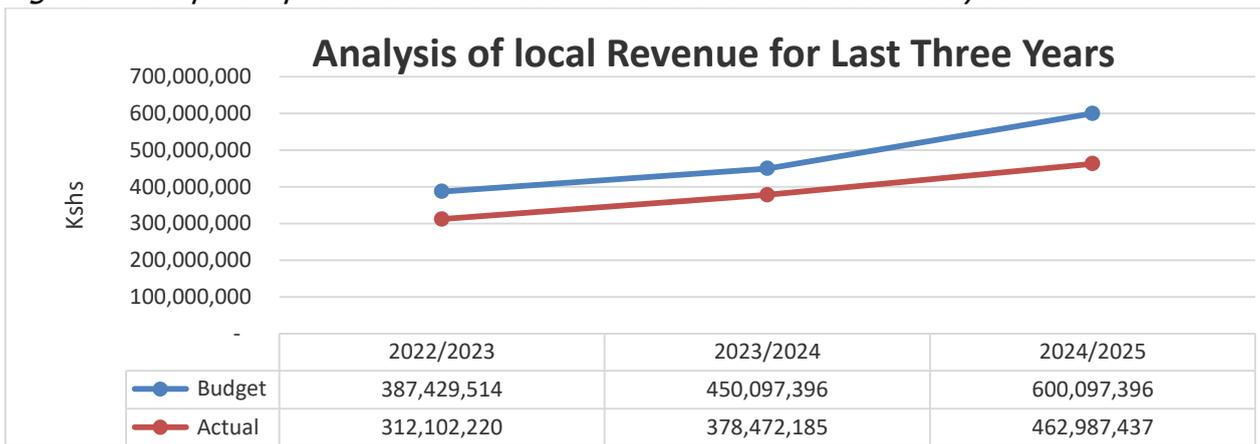
Source: Baringo County Treasury, 2026

**Figure 5: Analysis of local revenue**



Source of Data: Baringo County Treasury, 2025

Figure 6: Graphical presentation of local Revenue for the last three years



Source: Baringo County Treasury, 2025

22. This revenue performance review has highlighted several implications for fiscal management. First, the heavy reliance on the equitable share highlights the vulnerability of the county operations to delays in national disbursements. Second, the persistent shortfall in own-source revenue continues to undermine fiscal autonomy and limits the county’s ability to expand service delivery sustainably. Third, the underperformance of conditional grants and donor funds points to the need for stronger intergovernmental coordination and enhanced absorption capacity for external financing. While traditional streams such as single business permits, parking, and county housing depict volatility, the County’s revenue strategy reflects a deliberate shift towards high-yield and more sustainable sources

#### 2.4 Revenue Mobilization Challenges and Strategic Responses

23. Baringo County has made notable progress in enhancing own-source revenue, but several persistent challenges continue to constrain performance and limit the County’s fiscal space.

##### 2.4.1 Key Challenges

- i. Inadequate Investment in Revenue-Generating Activities – Limited funding for infrastructure upgrades such as roads inside Lake Bogoria Game Reserve has restricted the full exploitation of tourism and other potential sources.
- ii. Insufficient Budget Allocation for Revenue Mobilization – Low facilitation for staff, enforcement logistics, and operational activities undermines the efficiency of revenue administration.
- iii. Perennial Insecurity – Insecurity in parts of Tiaty and neighbouring areas has disrupted trading activities, led to market closures, and the mounting of barriers that affect cess and market revenues.
- iv. Dilapidated Market Structures – Poorly maintained, congested, and unsafe markets contribute to taxpayer resistance and discourage compliance by traders.
- v. Service Provider Disruptions – Changes in the staff medical insurance provider without binding agreements with county hospitals have negatively affected hospital revenues, which are the largest source of own-source collections.

- vi. Systemic and Enforcement Weaknesses – Persistent arrears in land rates, weak enforcement of compliance, and limited integration of ICT systems further reduce efficiency and transparency.
- vii. Socio-Political Pressures – Taxpayer resistance, political interference, and recurrent shocks such as droughts reduce taxable activities and compliance.

#### **2.4.2 Strategic Recommendations**

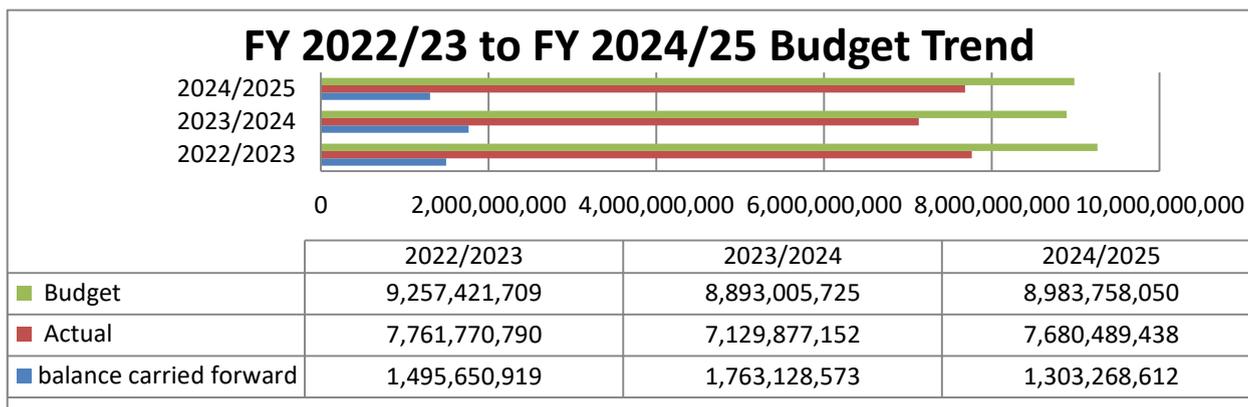
- i. Strengthen Revenue Monitoring & Evaluation – Adopt an efficient performance monitoring and evaluation framework to strengthen accountability and data-driven decision-making.
- ii. Reinforce Revenue through Plough-Back – Dedicate at least 30% of collected revenues to upgrading infrastructure (markets, game parks, and cess points) and facilitating mobilization efforts, ensuring a self-reinforcing cycle of growth.
- iii. Implement the New Valuation Roll – Roll out the updated roll to expand the tax base for land rates and ensure equity and fairness in assessment.
- iv. Implement an RRI strategy for Revenue Mobilization – Launch a Rapid Results Initiative (RRI) that mobilizes all leadership and departments towards coordinated enforcement and collection.
- v. Develop a Comprehensive Revenue Mobilization Strategy – Formulate and adopt a countywide strategy to guide diversification, compliance, investment, and innovation in revenue administration.
- vi. Leverage ICT and Automation – Scale up digitized collection platforms, integrate with financial management systems, and promote e-payments for transparency and convenience.
- vii. Public Engagement and Partnerships – Engage communities around game parks and revenue points to build ownership, reduce resistance, and enhance conservation efforts while tapping into partnerships with private investors.
- viii. Invest in civic education to promote cooperation of the taxpayers

Overall, while Baringo County demonstrated resilience in maintaining core service delivery during FY 2024/25, the revenue performance highlights the importance of prudent fiscal management, stronger local revenue mobilization, and timely national transfers. Lessons drawn from this performance will inform the county's fiscal strategy going forward, particularly in aligning revenue projections with realistic trends and strengthening efficiency in revenue administration.

#### **2.5 Expenditure Performance**

24. The County expenditure performance for the FY 2024/2025 was guided by the approved budget estimates and the priorities set out in the Annual Development Plan (ADP) and the County Fiscal Strategy Paper (CFSP). The Total expenditure for FY 2024/2025 amounted to Ksh. 7,492,948,210 representing 85.4 percent absorption against the budget of Ksh. 8,983,758,050. This performance compares to 80.1 percent absorption in FY 2023/2024, reflecting an improvement in budget implementation efficiency.

**Figure 7: Budget Trends from 2022/23 to 2024/25**

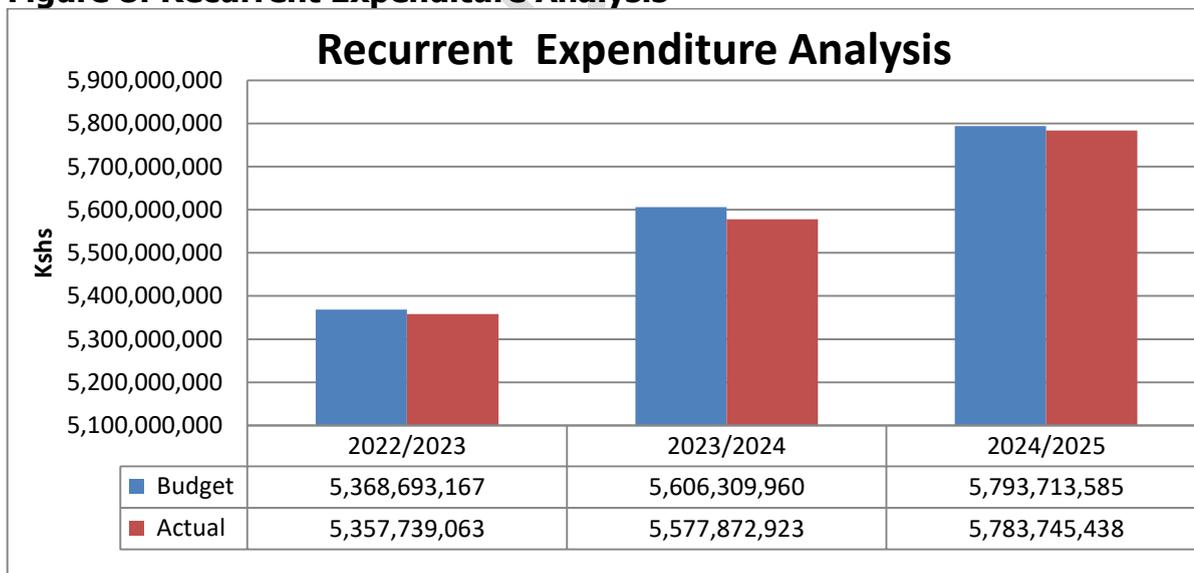


**Source; Baringo County Treasury,2025**

**2.6 Recurrent Expenditure Performance**

25.Recurrent expenditure accounted for the largest share of the county budget, consistent with historical trends. Out of the approved recurrent budget of Ksh. 5,793.713,585, actual expenditure stood at Ksh.5,783,745,438 translating to 99.8 percent absorption rate. The bulk of recurrent spending went to personnel emoluments, which absorbed Ksh. 3,914,637,638 (67.7 percent of total recurrent expenditure), while operations and maintenance (O&M) took up Ksh. 1,869,107,800 (32 percent). The relatively higher absorption in personnel costs reflects the county’s sustained expenditure pressures driven by the public wage bill which continues to crowd out critical O&M and service delivery allocations.

**Figure 8: Recurrent Expenditure Analysis**



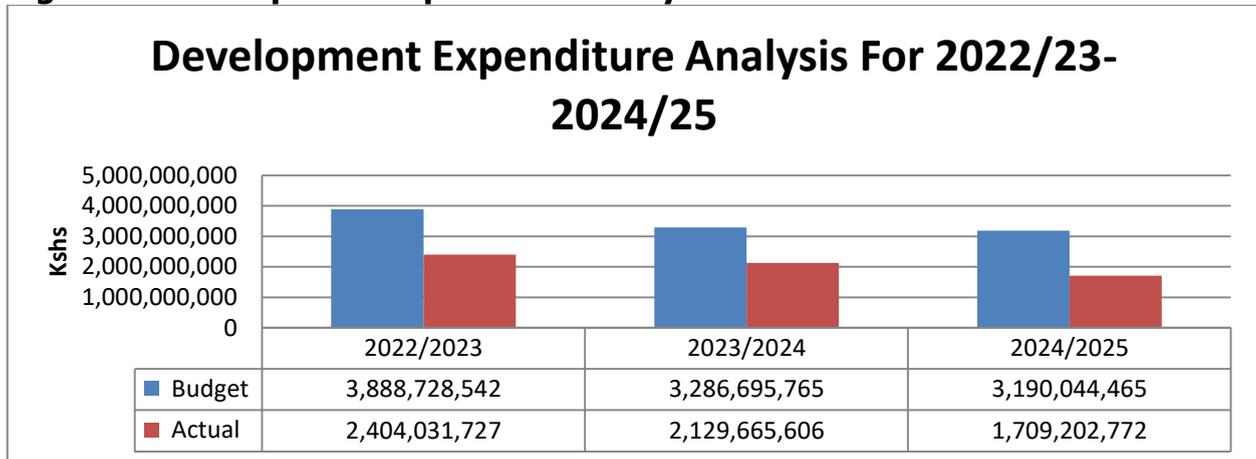
**Source: Baringo County Treasury,2025**

**2.7 Development Expenditure Performance**

26.Development expenditure performance remained below expectations, out of the approved development budget of Ksh. 3,190,044,465, actual expenditure stood at Ksh. 1,709,202,772, translating to an absorption rate of 53.6 percent. The underperformance in development spending was attributed to:

- Delays in procurement processes, particularly in infrastructure-related projects.
- Late disbursement of funds from the National Treasury, which constrained cash flow and slowed project implementation.
- Capacity constraints in project management, including weak monitoring and evaluation mechanisms.
- Pending bills carried forward from previous financial years, which reduced the fiscal space for new development projects.

**Figure 9: Development Expenditure Analysis**



**Source: Baringo County Treasury, 2025**

### 2.8 Expenditure by Economic Classification

27. The county total expenditure amounted to Ksh.7,492,948,210, comprising recurrent expenditure of Ksh 5,783,745,438 which represent 77.2 percent of the total budget and development expenditure of Ksh1,709,202,772 representing 22.8 percent, which is below the statutory minimum threshold of 30 percent set by the Public Finance Management Act, 2012.

28. Within recurrent spending, Personnel Emoluments (PE) stood at Ksh. 3,914,637,638, constituting 52.2 percent of total expenditure and 67.7 percent of recurrent expenditure. This level of spending exceeds the recommended ceiling of 35 percent of total county revenue, underscoring the persistent challenge posed by the county's wage bill. Operations and Maintenance (O&M) consumed Ksh. 1,869,107,800 or 24.9 percent of the overall budget, with the highest expenditures incurred by Health Services (Ksh 569.2 million), Governor/County Executive Services (Ksh 427.4 million), and the County Assembly (Ksh 338.8 million).

**Table 6: Expenditure by Economic Classification for the FY 2024/2025**

<b>Expenditure Item</b>	<b>Amount (Ksh)</b>	<b>% of Total Expenditure</b>
Personnel Emoluments (PE)	3,914,637,638	52.2%
Operations & Maintenance (O&M)	1,869,107,800	24.9%
<b>Total Recurrent</b>	<b>5,783,745,438</b>	<b>77.2%</b>
Development Expenditure	1,709,202,772	22.8%
<b>Grand Total</b>	<b>7,492,948,210</b>	<b>100%</b>

**Source: Baringo County Treasury, 2025**

29. The analysis therefore illustrates that recurrent expenditure continues to dominate county spending, particularly personnel costs, which constrain the fiscal performance for development. To achieve sustainable growth and improved service delivery, the county has put in place strategies to enhance expenditure rationalization measures with a view to contain the wage bill, and progressively increase allocations towards development to meet statutory requirements and promote inclusive socio-economic transformation.

**Table 7: Detailed Expenditure Per Economic classification for the Financial Year 2024/2025**

<b>Department</b>	<b>Personnel Emoluments</b>	<b>Operations &amp; Maintenance</b>	<b>Total Recurrent</b>	<b>Development Expenditure</b>	<b>Total Expenditure</b>
County Assembly	426,879,842	338,755,945	<b>765,635,787</b>	22,184,467	<b>787,820,254</b>
Governor/County Executive Services	3,487,757,796	427,371,547	<b>3,915,129,343</b>	10,260,170	<b>3,925,389,513</b>
County Treasury Services	-	150,796,271	<b>150,796,271</b>	26,192,272	<b>176,988,543</b>
Transport and Infrastructure	-	58,156,195	<b>58,156,195</b>	398,504,979	<b>456,661,175</b>
Industrialization, Tourism, Commerce and Cooperative	-	24,370,034	<b>24,370,034</b>	113,898,985	<b>138,269,019</b>
Education	-	59,613,885	<b>59,613,885</b>	113,482,613	<b>173,096,498</b>
Health Services	-	569,176,414	<b>569,176,414</b>	107,815,813	<b>676,992,227</b>
Lands, Housing & Urban Development	-	34,673,988	<b>34,673,988</b>	13,127,975	<b>47,801,963</b>
KABARNET MUNICIPALITY	-	42,738,816	<b>42,738,816</b>	4,991,973	<b>47,730,789</b>
Agriculture, Livestock, Fisheries & Marketing	-	37,009,781	<b>37,009,781</b>	246,120,358	<b>283,130,139</b>
Youth Affairs, Sports, Culture, Gender	-	51,000,453	<b>51,000,453</b>	107,311,110	<b>158,311,563</b>

<b>Department</b>	<b>Personnel Emoluments</b>	<b>Operations &amp; Maintenance</b>	<b>Total Recurrent</b>	<b>Development Expenditure</b>	<b>Total Expenditure</b>
and Social services					
Water and Irrigation	-	36,118,922	<b>36,118,922</b>	350,295,928	<b>386,414,850</b>
Environment & Natural Resources	-	39,325,548	<b>39,325,548</b>	195,016,130	<b>234,341,677</b>
<b>GRAND TOTAL</b>	<b>3,914,637,638</b>	<b>1,869,107,800</b>	<b>5,783,745,438</b>	<b>1,709,202,772</b>	<b>7,492,948,210</b>

**Source of Data: Baringo County Treasury**

## 2.9 Expenditure by Department

30. An analysis of departmental expenditure performance for the Financial Year 2024/2025 indicates that while recurrent expenditure absorption was strong across most departments, performance on the development budget was mixed, with several departments recording underutilization of allocated funds. Overall, the county achieved an absorption rate of 100 percent for recurrent expenditure, while development expenditure stood at 54 percent, culminating in an overall execution rate of 83 percent of the approved budget of Ksh 8.98 billion.
31. The County Assembly recorded near-full absorption of its recurrent budget at 100 percent and development budget at 98 percent, resulting in an overall execution rate of 100 percent. This demonstrates efficient utilization of resources in both legislative and development functions. Similarly, the County Executive Services fully absorbed its recurrent budget (100 percent) but posted a relatively low absorption of 48 percent for development, signalling constraints in implementing planned development projects.
32. The County Finance and Economic Planning Department achieved a recurrent absorption rate of 99 percent and development absorption of 64 percent, translating to an overall performance of 92 percent. While recurrent operations were effectively executed, development projects lagged behind. The Department of Roads, Transport, Energy and Public Works absorbed 97 percent of its recurrent budget but achieved only 78 percent on development, resulting in an overall performance of 80 percent. This outcome suggests challenges in project implementation, likely attributable to procurement delays or resource constraints.
33. The Department of Trade, Cooperatives, Tourism and Industrialisation registered the lowest development budget absorption at 29 percent, despite a satisfactory recurrent performance of 97 percent. Overall, the department spent only 33 percent of its total allocation, highlighting significant underperformance in delivering on development commitments. Education and Vocational Training similarly underperformed on development at 45 percent absorption, although recurrent expenditure absorption remained strong at 98 percent, resulting in an overall execution rate of 55 percent.
34. The Health Services Department absorbed nearly all its recurrent budget (100 percent), but development absorption was modest at 43 percent. This resulted in an overall performance of 83 percent, reflecting continued prioritization of personnel and

operations over capital investments. Lands, Housing and Urban Development spent 98 percent of its recurrent budget but only 35 percent of its development budget, leading to an overall performance of 66 percent.

35. Kabarnet Municipality recorded strong recurrent expenditure absorption but posted low development spending at 19 percent, translating to a subdued overall performance. The Agriculture, Livestock and Fisheries Management Department utilized 98 percent of its recurrent allocation but achieved only 40 percent of its development budget, culminating in an overall execution of 44 percent. This reflects slow implementation of agricultural and livestock projects, which are critical for food security and rural livelihoods.
36. Youth Affairs, Sports, Culture, Gender and Social Services achieved strong performance, with 99 percent absorption of recurrent expenditure and 84 percent in development, resulting in an impressive overall execution of 88 percent. The Water and Irrigation Department absorbed 98 percent of recurrent expenditure and 56 percent of its development budget, leading to an overall performance of 58 percent. Despite the underutilization of development funds water projects accounted for a significant share of overall county investment. Finally, the Department of Environment, Wildlife Management, Natural Resources and Mining recorded 99 percent absorption of recurrent expenditure and 73 percent of its development allocation, translating to an overall performance of 76 percent. This demonstrates relatively balanced spending between recurrent and development obligations compared to other departments.

**Table 8: Analysis of Expenditure per Department for FY 2024/2025**

DEPARTMENTS	Recurrent			Development			Total		
	Budget	Expenditure	%	Budget	Expenditure	%	Budget	Expenditure	%
County Assembly	763,868,506	765,635,787	100%	22,632,096	22,184,467	98%	<b>786,500,602</b>	<b>787,820,254</b>	<b>100%</b>
County Executive Services	3,918,349,055	3,915,129,343	100%	21,436,761	10,260,170	48%	<b>3,939,785,816</b>	<b>3,925,389,513</b>	<b>100%</b>
County Finance and Economic Planning	151,849,143	150,796,271	99%	41,059,787	26,192,272	64%	<b>192,908,930</b>	<b>176,988,543</b>	<b>92%</b>
Roads, Transport, Energy and Public Works	59,750,173	58,156,195	97%	511,932,161	398,504,979	78%	<b>571,682,334</b>	<b>456,661,175</b>	<b>80%</b>
Trade, Cooperatives, Tourism and Industrialization	25,248,989	24,370,034	97%	396,359,728	113,898,985	29%	<b>421,608,717</b>	<b>138,269,019</b>	<b>33%</b>

DEPARTMENTS	Recurrent			Development			Total		
	Budget	Expenditure	%	Budget	Expenditure	%	Budget	Expenditure	%
Education and Vocational training	60,690,000	59,613,885	98%	253,215,034	113,482,613	45%	<b>313,905,034</b>	<b>173,096,498</b>	<b>55%</b>
Health Services	569,427,053	569,176,414	100%	248,891,232	107,815,813	43%	<b>818,318,285</b>	<b>676,992,227</b>	<b>83%</b>
Lands, Housing & Urban Development	35,436,632	34,673,988	98%	37,052,098	13,127,975	35%	<b>72,488,730</b>	<b>47,801,963</b>	<b>66%</b>
Kabarnet Municipality	43,559,157	42,738,816		25,690,995	4,991,973			<b>47,730,789</b>	
Agriculture, Livestock, and Fisheries Management	37,779,781	37,009,781	98%	608,864,003	246,120,358	40%	<b>646,643,784</b>	<b>283,130,139</b>	<b>44%</b>
Youth Affairs, Sports, Culture, Gender and Social services	51,492,453	51,000,453	99%	127,868,437	107,311,110	84%	<b>179,360,890</b>	<b>158,311,563</b>	<b>88%</b>
Water and Irrigation	36,675,512	36,118,922	98%	627,288,493	350,295,928	56%	<b>663,964,005</b>	<b>386,414,850</b>	<b>58%</b>
Environment, Wildlife Management, Natural Resources and Mining	39,587,131	39,325,548	99%	267,753,641	195,016,130	73%	<b>307,340,772</b>	<b>234,341,677</b>	<b>76%</b>
<b>Total</b>	<b>5,793,713,585</b>	<b>5,783,745,438</b>	100%	<b>3,190,044,465</b>	<b>1,709,202,772</b>	54%	<b>8,983,758,050</b>	<b>7,492,948,210</b>	<b>83%</b>

### Half years Revenue Performance FY 2025/2026

38. The County projects total revenues of Ksh. 9.193 billion in FY 2025/2026. By the end of the second quarter, the County had received Ksh. 2.939 billion as equitable share and Ksh. 192.857 million as Own Source Revenue (OSR), representing 42 percent and 58 percent of the respective quarterly targets. Cumulatively, as at the close of the second quarter of FY 2025/2026, the County had realized Ksh. 3.132 billion, equivalent to 43 percent of the annual overall revenue target, as illustrated in Table below:

**Table 9: Half year’s FY 2025/2026 Actual Revenue**

Revenue Sources	Original Budget	July	August	September	Quarter one	October	November	December	Quarter Two	Cumulative	%
Equitable Share from National Government	7,002,310,782		568,129,140	566,694,671	1,134,823,811	602,113,088	600,678,617	602,113,088	1,804,904,793	2,939,728,604	42%
Own Source Revenue	331,939,770	36,257,372	31,730,999	27,624,537	95,612,908	31,947,907	29,706,192	35,590,899	97,244,998	192,857,906	58%
Conditional OSR	405,779,445				-				-	-	0%
Conditional Allocations Loans and Grants -									-	-	
KDSP Level II recurrent	37,500,000				-				-	-	0%
KDSP Level II Development	352,500,000				-				-	-	0%
Road Maintenance levy Fund (RMLF)	71,309,824	71,309,824			71,309,824				-	71,309,824	100%
Bal B/F	1,340,686,287				-				-	-	0%
<b>TOTAL REVENUES</b>	<b>9,542,026,108</b>	<b>107,567,196</b>	<b>599,860,139</b>	<b>594,319,208</b>	<b>1,301,746,543</b>	<b>634,060,995</b>	<b>630,384,809</b>	<b>637,703,987</b>	<b>1,902,149,791</b>	<b>3,203,896,334</b>	<b>34%</b>

### Expenditure Reforms

39. County Government continues to implement targeted measures to strengthen expenditure control and ensure value for money in public spending. Key interventions include the enforcement of austerity measures aimed at containing recurrent expenditure and prioritizing development spending; the rollout and full operationalization of end-to-end e-procurement systems to enhance transparency,

efficiency, and accountability in procurement processes; and the implementation of the Human Resource Management Information System (HRMIS) across County Departments to improve payroll integrity and wage bill management.

**a) Accrual Accounting**

To strengthen management of public resources, the Government is in the process of transitioning from cash basis to accrual basis of accounting to improve cash management and enhance financial and fiscal reporting. The transition to accrual accounting process is guided by accounting standards (IPSAS 33). The accrual system will enable comprehensive accounting of all government assets and liabilities, enhancing financial reporting and fiscal oversight.

**b) Zero-based Budgeting Approach**

To enhance budget credibility and promote cost-effective expenditure frameworks, the FY 2026/2027 budget has institutionalized the use of Zero-Based Budgeting (ZBB) in the budget preparation process. This approach ensures that the FY 2026/2027 budget and subsequent budgets are developed on the basis of justified, credible, and cost-effective expenditure frameworks.

**c) Public Investment Management Reforms (PIM)**

The reforms are focused on strengthening value for money, fiscal discipline, and transparency in development spending. The County prioritizes completion of ongoing projects before initiating new ones, ensures all projects undergo environmental and climate risk screening, and has digitized project management through PIMIS and the County Integrated Monitoring and Evaluation Information System (CIMEIS) to enable electronic appraisal, tracking, and real-time monitoring. These measures enhance accountability, improve project selection and implementation, and ensure alignment with the CIDP, ADPs, and overall County development priorities.

**d) Assets and Liabilities Management Reform**

To strengthen public asset and liability management, Baringo County continues to operationalize the Assets and Inventory Management Modules within the Integrated Financial Management Information System (IFMIS). County Departments are progressively updating and digitizing asset registers to enhance accountability, safeguard public resources, and support informed decision-making.

**Challenges that affected revenue collection under period include;**

- Inadequate resources for administration, supervision, monitoring, and evaluation of revenue processes.
- Poor infrastructure at collection points, including Lake Bogoria, markets, cess barriers, and parking areas.
- Aging POS and revenue systems, highlighting the need to transition to Android-based platforms and improve efficiency.
- Limited coordination and staffing at headquarters, weakening follow-up, data consolidation, and performance monitoring.
- Low staff motivation, due to long stagnation in job groups, inadequate incentives, and poor working conditions.

- Public resistance and low awareness, with some traders still reluctant to comply due to insufficient sensitization.

### **Recommendations and Strategic Focus Areas**

- Strengthen municipal compliance and enforce business permits across Baringo sub-counties.
- Follow up with the Department of Tourism on Lake Bogoria revenue enhancement strategies including infrastructure improvement.
- Enhance asset and housing revenue collection with better tenancy management and billing systems; coordinate with the Department of Lands and Physical Planning on revenue from development control.
- Activate dormant sources such as AMS, advertising, and planning fees.
- Make arrangements to improve or replace the existing revenue system for efficiency and real-time reporting.
- Replicate successful sub-county supervision models across all revenue stations.

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## **SECTION III: Kenya's Macroeconomic Outlook**

### **3.1 Macroeconomic Outlook**

40. Kenya's economic outlook is expected to strengthen in 2025 and 2026, with real GDP projected to grow by 5.3 percent. On the supply side, the recovery will be anchored by a robust agricultural sector, steady expansion in services, and a gradual rebound in industry. Agriculture is expected to benefit from favourable weather conditions, climate-smart investments, and Government initiatives aimed at improving productivity and market access. Strong linkages between agriculture and other sectors, particularly agro-processing, exports, and rural household incomes, will continue to support broad-based growth.
41. Industrial activity is projected to firm up over the medium term, supported by easing production costs and a more stable exchange rate environment. The construction industry is set for a notable turnaround following the clearance of verified pending bills, which will help restart stalled projects, improve liquidity for contractors, and stimulate related industries such as manufacturing and construction materials. Kenya's dynamic services sector, especially finance, ICT, and trade, is expected to retain momentum. Government efforts to promote sustainable tourism, expand community-based tourism models, and enhance port infrastructure to support cruise tourism will further lift hospitality and transport services.
42. On the demand side, private consumption and investment are expected to remain resilient, supported by a favourable macroeconomic environment. Lower inflation and prudent monetary policy will help improve household purchasing power and ease cost pressures on firms. Remittances, Kenya's largest source of foreign exchange, are projected to remain strong and provide an additional buffer for household consumption. The ongoing decline in lending rates will improve credit affordability for businesses and households, stimulating private investment, enterprise expansion, and job creation.
43. Private investment will also be reinforced by measures aimed at improving competitiveness, reducing regulatory bottlenecks, and strengthening market efficiency. Positive investor sentiment, improved access to international markets, adherence to fiscal consolidation, and a more stable exchange rate anchored on credible monetary policy and sound liability-management practices will enhance Kenya's investment climate. The expansion of Public-Private Partnerships (PPPs) is expected to play a major role in closing infrastructure gaps. The harmonized Public Investment Policy, now fully operational, aligns PPP and Public Investment Management processes to ensure coordinated planning and execution. Over the medium term, the Government will prioritize PPP investments across key sectors including Agriculture, Roads, Transport and Logistics, Urban Development and Housing, Energy, Water, ICT, Agribusiness and Manufacturing, and Health. Ongoing privatization of select State-owned enterprises will

complement these efforts by improving efficiency, attracting both domestic and foreign investors, and creating fiscal space for priority development programs.

44. Growth in public consumption is expected to remain modest in line with the medium-term fiscal adjustment. Recurrent expenditure as a share of GDP is projected to gradually decline, while development spending is expected to rise to support implementation of BETA priorities. To support private-sector liquidity and stimulate economic activity, the Government will continue efforts to clear pending bills, especially those in the roads sector. These payments will be facilitated through a bond issuance by the Kenya Roads Board. In addition, major infrastructure investments will increasingly leverage PPP arrangements to reduce pressure on the exchequer.
45. Kenya's external position is expected to remain stable over the medium term, supported by rising exports and an improving global environment. The implementation of key trade agreements, stronger growth in Kenya's main regional markets in Africa, and lower international commodity prices will help strengthen export performance. The removal of certain export tariffs by China, and improved access to European Union markets, are expected to enhance Kenya's export competitiveness, boost foreign exchange earnings, and narrow the external imbalance. Continued resilience in agricultural exports, particularly horticulture and tea, will remain a core driver of external sector stability.
46. Stabilizing global economic conditions are expected to strengthen diaspora remittances and support continued growth in tourism and transport services. The expected rebound in service exports, particularly tourism, ICT-enabled services, and transport, will help cushion the economy against reduced income flows from declining donor support. Import growth is projected to pick up as domestic demand strengthens, supported by a stable exchange rate and industrial recovery. The increase in imports will mainly reflect higher demand for raw materials to support manufacturing and industrial activity, as well as consumer goods required to meet rising household consumption.

### **3.2 Risks to the Economic Outlook**

47. The County's economic outlook remains subject to a number of downside risks that could constrain local growth and fiscal stability. Domestically, climate-related shocks—including droughts, floods, and prolonged dry spells—pose significant threats to agricultural production, which is a key source of livelihoods and local revenue. Disruptions in food production may result in rising food prices, increased vulnerability among households, and reduced disposable incomes, thereby affecting local economic activity and Own Source Revenue (OSR) performance. In addition, climate-induced damage to county infrastructure—such as roads, water systems, health facilities, and markets—could disrupt service delivery and necessitate unplanned expenditure on emergency response and rehabilitation, diverting resources from priority development projects.
48. On the external front, rising fuel prices, inflationary pressures, and supply chain disruptions at the national and global levels may increase the cost of goods,

construction materials, and essential services within the County. This could lead to higher project implementation costs, slowed development progress, and reduced absorption capacity. Tighter national fiscal conditions and delays in exchequer releases may also affect cash flow, constraining timely implementation of county programmes and projects.

36. Despite these risks, the County has opportunities to strengthen economic resilience. Enhanced revenue mobilization strategies, improved public financial management, prudent expenditure controls, and strengthened governance frameworks can improve fiscal sustainability and service delivery. Investments in climate-smart agriculture, water harvesting, renewable energy, and resilient infrastructure can mitigate climate risks while supporting sustainable livelihoods. Additionally, fostering partnerships with the private sector, development partners, and community institutions can unlock new investment opportunities and stimulate local economic growth.

#### **Priority programme FY 2026-2027**

49. In the Financial Year 2026/2027, the County will prioritize strategic investments aimed at accelerating socio-economic transformation, strengthening service delivery, and improving the quality of life for residents. Infrastructure development will focus on expanding and maintaining road networks, upgrading bridges and drainage systems, enhancing street lighting, and developing public buildings and transport facilities to improve connectivity and stimulate economic activity. Water and sanitation initiatives will scale up borehole drilling, water supply systems, sewerage infrastructure, and climate-resilient water storage solutions to enhance access to safe and reliable water.
50. The health sector will emphasize health systems strengthening, digitization, infrastructure development, disease prevention and surveillance, maternal and child health services, and improved emergency and diagnostic care. Education and training programmes will support the expansion and equipping of early childhood centres and vocational training institutions, recruitment and capacity building of educators, modernization of learning facilities, and provision of bursaries and feeding programmes to improve access, retention, and skills development.
51. Youth, gender, sports, and cultural initiatives will promote entrepreneurship, digital innovation, talent development, gender equality, and prevention of gender-based violence, alongside investment in sports facilities and cultural heritage promotion. Environmental sustainability efforts will advance climate change mitigation and adaptation measures, afforestation, wetlands protection, waste management, and pollution control to safeguard natural resources.
52. Governance and public administration reforms will strengthen institutional capacity, disaster preparedness, ICT integration, evidence-based planning, and transparent public finance management, including enhanced revenue mobilization and investment promotion through public-private partnerships and enterprise development. Urban development and land management will prioritize land use

planning, digitization of land records, strategic land acquisition, housing development, and improved urban infrastructure and services. Collectively, these priorities aim to promote inclusive growth, resilience, and sustainable development across the County.

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**Table 10: Priority programme FY 2026-2027**

No.	Department	Programme / Sub-Programme	Key Priority Areas
1	Water and Sanitation	General Administration, Planning & Support Services	Staff promotion and recruitment; Staff capacity building; Purchase of ICT equipment; Groundwater investigations; Water survey and engineering software; Purchase of survey machines; Development of water policy; County water sector master plan.
		Water Resource Development & Supplies Management	Protection of springs; Development of gravity/pumping schemes; Pipeline extensions and upgrades; Rehabilitation of water supply infrastructure; Expansion of institutional/community water access; Borehole drilling, rehabilitation, and equipping; Water pans construction and desilting; Small dam and masonry storage tanks construction; Water treatment plant establishment; Purchase of vehicles, water bowsers, pumps, and motors; O&M of existing water systems.
		K-WASH Program	Construction of intakes, transmission mains, storage, and last mile connectivity.
		Equalization Fund Program	Drilling and equipping of boreholes, pipeline extension, and water pans construction.
		Sewerage Infrastructure Development	Construction of decentralized treatment facilities in urban centres; Land acquisition for treatment facilities.
2	Roads & Infrastructure	General Administration, Planning & Support Services	Strengthening institutional capacity; Training and capacity building of staff.
		Road Infrastructure	Expansion and maintenance of road networks; Upgrading key roads

		Development	to bitumen; Construction of bridges, footbridges, and drainage structures.
		Public Works Development	Designing and constructing public buildings and facilities; Sustainable and climate-resilient infrastructure projects.
		Energy Access Infrastructure Development	Expansion of street lighting and floodlights; Rural electrification and renewable energy access.
		Air and Marine Transport	Development of airstrips and aviation infrastructure; Strengthening marine transport systems.
3	Health Services	Health Administration & Planning	Health financing; Functional HMIS; Coordination, M&E; Health infrastructure development; Digitization; Governance and leadership; HRH; Health research; Standards and quality control.
		Preventive & Promotive Health	Primary health care; WASH; Nutrition; NTDs control; Maternal health; Immunization; HIV/AIDS, TB, malaria control; Disease surveillance; Environmental health; Substance abuse; Cancer & lifestyle conditions.
		Curative & Rehabilitative Health	Health products and technologies; Blood and blood products; Ambulance system; Hospital essential services; Diagnostic services.
4	Youth & Gender	Youth Affairs & Gender Development	Support GBV sensitization campaigns; Youth digital & innovation summits; Facilitation of Youth Assembly and COMESA conference; Youth extravaganza; Training in AGPO and skills; Youth entrepreneurship; 16 days of activism against GBV; Zero tolerance to FGM; International Women's Day; Gender and Youth policy development; Youth talent monetization; Gender SWG activities; International Youth Day.

		Youth Affairs & Gender Development (Capital)	Completion of Youth Empowerment Centre - Marigat; Construction of GBV safe shelter; Equipping Youth Empowerment Centres; Completion of equipping Kabarnet, Chemolingot, Eldama Ravine; Construction of departmental offices; Purchase of utility vehicles.
		Sports	Processing land ownership documents for sports facilities; Under 14 Sports Academies; KYISA games; Cross country & track championships; Athlete training & anti-doping; Athletics training camps; FKF leagues & calendared sports; PWD events; KICOSCA games; Governor's Cup; Countywide Volleyball; Sports policy development; Peace and integration activities; Sports stakeholders meetings; National Safari Rally.
		Sports (Capital)	Completion and equipping of athletics training camps (Sirwa, Ossen, Kapkiyai); Completion of Emining Stadium; Rehabilitation of playgrounds; Purchase of sports equipment.
		Culture & Arts	Cultural events and programs; Promotion of arts development.
5	Education	Early Childhood Development Education	Construction & equipping of classrooms; Pit latrines; Storage tanks; Learning materials; Re-tooling of ECDE teachers; Employment of teachers and ward QA officers; Strengthening quality assurance; Vehicle purchase.
		Vocational Training Centres	Employment of instructors; Construction, equipping, modernization of workshops/classrooms; Modern teaching equipment; Face-lifting of VTCs; Accommodation facilities; Sports facilities; Instructor re-tooling; QA strengthening.
		Library Services	Procurement of information resources; Renovation/repairs; Reading shades; Ablution blocks; Staff training and capacity building; Staff

			promotions & confirmations; Employment of staff.
		Special Programmes	Feeding programme; VTC capitation; Scholarship (bursary) support.
6	Devolution	County Enforcement Services	General administrative services; Transport and support services; Enforcement of county policies; County security management plan.
		Office of the Governor Services	General admin, planning & support; Service Delivery Unit; Intergovernmental relations.
		Office of the Deputy Governor Services	General admin, planning & support; Strategic partnership.
		Public Administration Services	Coordination of devolved services; General administrative services; Transport and support services.
		Service Delivery Unit	Field operations; M&E; Data management & reporting; Capacity building; Catering services.
		Disaster Risk Management	Disaster preparedness & capacity building; Relief & rehabilitation; Conflict management & peace building; Humanitarian coordination; Relief logistics; EOC management; General admin & support.
		ICT Development & Management Services	ICT services development and management.
		Civic Education & Citizen Engagement	Advocacy forums; Capacity building workshops; IEC materials; Policy & governance; General admin & support; Utility vehicles.
		Evidence-Based Public Policy & Resource Mobilization	External resource mobilization; Research & public policy services; Partnership & linkages.
		KDSP II	Institutional support; Service delivery investment grant and counter funding.

		Office of the County Secretary	Office of County Secretary Services; Cabinet services.
		Legal Services	County Attorney service.
		Human Capital Services Management	Public service management; HR operations; HR clinics; Pre-retirement training; Performance management; Payroll audit; HR policies & manuals; In-service training.
		Devolution Administration Support Services	Devolution administration support.
		Sub-County Administration Services	Baringo North, Central, South, Mogotio, Eldama Ravine, Tiaty West, Tiaty East sub-counties priorities.
		Infrastructure Development	Governors & Deputy Governor residence construction; County HQ block; Conference & Board room; Eco-toilet; Perimeter wall; Office soundproofing & furnishings; Utility vehicles; Sub-county & ward offices construction & equipping.
		County Public Service Board	County Public Service Board operations.
7	Finance and Economic Planning	General Administration, Planning & Budget Coordination	Budget formulation and execution; Revenue mobilization; Internal audit; M&E; Public finance reforms; Development planning coordination, Investment Promotion and Operationalization of BCIEDC
		Revenue Services & Local Resource Mobilization	Local revenue systems enhancement; Automation; Expansion of revenue streams; Financial reporting; Stakeholder engagement.
		Budget Services & Expenditure	ADP & budget estimates; Expenditure tracking; PBB implementation; Capacity building; Budget policy formulation.

		Management	
		Investment Promotion & BCIEDC Operationalization	Promotion of county investment; Operationalization of BCIEDC; PPPs; Industrial parks & enterprise zones.
8	Industrialization, Trade, Tourism & Cooperative Development	Industrialization & Enterprise Dev	Industrial parks; Value addition; Enterprise support programs.
		Tourism Dev & Promotion	Tourism site development; Marketing & promotion; Community involvement; Cultural heritage promotion; Wildlife conservation.
9	Environment	Environmental Management & Conservation	Climate change mitigation; Tree planting & afforestation; Wetlands & water resource protection; Environmental education; Waste management; Pollution control; Conservation initiatives.
10.	Lands, Housing & Urban Development	General Administration & Planning Support Services (Lands & Physical Planning)	Policy formulation and review; staff training and research; establishment of sub-county physical planning and land survey offices; development control; strengthening administrative and support services
		General Administration & Planning Support Services (Eldama Ravine Town)	Urban policy and regulatory development; capacity building; development control; improved town administration and planning support
		General Administration & Planning Support Services (Kabarnet Municipality)	Municipal policy formulation; training and research; enforcement of development control; strengthening municipal planning and governance
		General Administration & Planning Support Services (Housing &	Capacity building in housing and urban development; promotion of Alternative Building Materials and Technologies (ABMT); housing

	Urban Development)	development control and compliance
	Land Use Planning	Preparation of land use plans for urban areas and market centers; preparation of Integrated Urban Development Plans (IUDPs); implementation of the County Spatial Plan; preparation of Lake Baringo Integrated Development Plan; land clinics for plot regularization
	Land Banking and Strategic Land Acquisition	Acquisition of land for public purposes including dumpsites; securing land for urban services and infrastructure development
	Land Administration	Cadastral surveys; beaconing and realignment of plots; issuance of County Temporary Allotment Letters; processing of leases; authentication of survey plans; support to adjudication and demarcation of unregistered land
	Land Information Management Systems (LIMS)	Digitization and updating of land records; establishment of County Land Information Management System; GIS data collection, mapping, and acquisition of licensed software
	Housing and Urban Development	Preparation of Integrated Urban Development Plans for emerging towns; strengthening urban management systems; provision of fire-fighting and waste management infrastructure
	Urban Infrastructure Development & Management (Eldama Ravine Town)	Storm water drainage; road and cabro paving maintenance; pedestrian infrastructure; streetlight maintenance; waste management services; disaster preparedness and emergency response
	Urban Infrastructure Development & Management (Kabarnet Municipality)	Urban roads and pedestrian walkways; markets and municipal facilities; street and flood lighting; CCTV installation; water storage facilities; solid waste management; environmental beautification and heritage site conservation

## SECTION IV: BUDGET FOR FY 2026/2027 AND THE MEDIUM TERM

### Fiscal Framework for FY 2026/27 and Medium-Term Budget

53. The FY 2026/27 budget and the medium-term expenditure framework are anchored on the Government's policy priorities. In advancing the Bottom-Up Economic Transformation Agenda (BETA), the Government will sustain its growth-supportive fiscal consolidation efforts by restraining expenditures and strengthening revenue mobilization. The county priority is primarily guided by the County Annual Development Plan (CADP) 2026/2027 and the 3rd Generation County Integrated Development Plan (CIDP 2023–2027). with the overarching theme for this period is: "Delivering as One to Transform the Lives of the People of Baringo to the Highest Standard of Living. "

#### Revenue Allocation to County Governments

54. The National Treasury proposes to allocate County Governments an equitable share of Kshs 420.0 billion from the shareable revenue raised nationally to be shared among county governments using the Fourth Basis formula for sharing revenue approved by Parliament under Article 217 of the Constitution.

55. The Fourth Basis formula which is applicable from financial year 2025/26 to financial year 2029/30 has taken into account the following parameters; 1) The Baseline Allocation Ratio; 2) Affirmative Action Allocation; and 3) The Fourth Basis indices namely: - (i) Population (45%); (ii) Basic Share index (35%); (iii) Poverty Index (12%); and (iv) Geographical Size (8%).

56. The horizontal distribution of County Governments' equitable revenue share allocation of Kshs 420.0 billion for FY 2026/27 shall be in accordance with the Fourth determination of the basis of the division of revenue among counties approved by Parliament pursuant to Article 217 (7) of the Constitution.

**Table 11: Summary Budget Allocations for the FY2026/27 – 2028/29 (Kshs Million)**

S/N o.	Details	Approved	Financial Year		
			BPS Projection		
			2026/2027	2027/2028	2028/2029
<b>1</b>	National Government	<b>2,549,544.00</b>	<b>2,879,924.50</b>	<b>3,295,849.80</b>	<b>3,469,067.90</b>
	Executive	2,473,773.50	2,801,203.90	3,213,937.30	3,382,879.20
	Parliament	47,990.70	48,778.90	51,054.40	52,903.70
	Judiciary	27,779.80	29,941.80	30,858.20	33,285.10
<b>2</b>	Consolidated Fund Services	1,337,324.80	1,450,123.40	1,462,858.10	1,497,723.80
<b>3</b>	County Government-Sharable Revenue	415,000.00	420,000.00	440,882.50	450,377.20
	<b>Total</b>	<b>4,301,868.80</b>	<b>4,750,048.00</b>	<b>5,199,590.50</b>	<b>5,417,169.00</b>
		<b>% share in Total Allocation</b>			
<b>1</b>	National Government	59.3	60.5	63.4	66.2
	Executive	57.5	58.9	61.8	65.1
	Parliament	1.1	1	1	1
	Judiciary	0.6	0.6	0.6	0.6
<b>2</b>	Consolidated Fund Services	31.1	30.6	28.1	28.8
<b>3</b>	County Government-Sharable Revenue	9.6	8.9	8.5	8.7

Source; National Treasury BPS, 2026.

### **Additional Allocations to County Governments in FY 2026/2027**

57. Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Governments Share of revenue either conditionally or unconditionally; while Article 190 of the Constitution also provides that Parliament shall by legislation ensure that County Governments have adequate support to enable them to perform their functions. Further, Section 4 of the County Governments Additional Allocations Act (CGAAA), 2025 requires that additional allocations shall be funds agreed upon by the National Assembly and the Senate during the consideration of the Budget Policy Statement and shall comprise of County Governments' additional allocations financed from either the National Government's Share of Revenue or proceeds of loans or grants from Development Partners. Pursuant to Section 5 of the CGAAA 2025, funds for additional allocations to County Governments shall be included in the budget estimates of the National Government and shall be submitted to Parliament for approval.
58. In the 2026 Budget Policy Statement, the National Treasury proposes to allocate Kshs 64.69 billion as additional (conditional and unconditional) allocations to County Governments. Out of this, Kshs 7.2 billion will be financed from the National Government's share of revenue, and Kshs 57.46 billion from proceeds of loans and grants from Development Partners. This is summarized in **Table 12**. Some of this Additional allocation will finance various programme within the county.

**Table 12: Additional Allocations to County Governments in FY 2026/2027**

S/N	Project Description	Amount in KSh.
	<b>I. Unconditional Additional Allocations Financed from National Governments Share of Revenue</b>	
1	Unconditional Additional Allocations from Court fines	148,259,370
2	Unconditional Additional Allocations from 20% Share of Mineral Royalties to County Governments	151,740,630
	<b>TOTAL</b>	<b>300,000,000</b>
	<b>II. Conditional Additional Allocations Financed from National Governments Share of Revenue</b>	
1	Conditional Grant for Community Health Promoters	3,234,930,000
2	Conditional Grant to Supplement Construction of County Headquarters	442,000,000
3	Conditional Grant for County Aggregation and Industrial Parks (CAIPs) Programme	3,250,000,000
	<b>TOTAL</b>	<b>6,926,930,000</b>
	<b>III. Conditional Additional Allocations Financed from Proceeds of Loans and Grants from Development Partners</b>	
1	AfD (France) - Kenya Informal Settlement Improvement Project (KISIP) II	400,000,000
2	IDA (World Bank) - Building Resilience & Responsive Health Systems (BREHS)	7,799,999,982
3	KfW - Financing Locally- Led Climate Action Program - County Climate Resilience Investment (FLLOCA- CCRI)	1,200,000,000
4	IDA (World Bank) - Financing Locally-Led Climate Action Program - County Climate Resilience Investment (FLLOCA-CCRI)	6,187,500,000
5	IDA (World Bank) - Food Systems Resilience Project (FSRP)	3,900,000,000
6	IDA (World Bank) - National Agricultural Value Chain Development Project (NAVCDP)	3,560,000,000
7	IDA (World Bank) - Water and Sanitation Development Project (WSDP)	850,000,000
8	IDA (World Bank) - Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG)	954,734,992
9	IDA (World Bank) - Second Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG)	16,703,171,420
10	IFAD - Kenya Livestock Commercialization Project (KeLCoP)	378,730,000
11	KfW - Drought Resilience Programme in Northern Kenya (DRPNK)	853,600,000
12	IDA (World Bank) - Second Kenya Devolution Support Program (KDSP II) - Institutional Grant (Level 1 Grant)	1,762,500,000
13	IDA (World Bank) - Second Kenya Devolution Support Program - Service Delivery and Investment Grant (Level 2 Grant) (KDSP)	7,755,000,000
14	Kenya Water, Sanitation and Hygiene (K-WASH) Programme	4,282,086,900
15	IFAD - Integrated Natural Resource Management (INReM) Programme	812,442,000
16	UNFPA 10th Country Programme	65,190,000
	<b>TOTAL</b>	<b>57,464,955,294</b>
	<b>GRAND TOTAL</b>	<b>64,691,885,294</b>

**Source: National Treasury**

### County Fiscal Framework

The FY 2026/2027 Budget framework is underpinned by the strategic policy direction that strive to ensure:

59. Prioritization of projects were aimed at supporting the County Government's priority policies as outlined in the Governor's manifesto, County Integrated Development Plan (CIDP), Sector Plans, Annual Development Plans (ADP), the Bottom-Up Economic Transformation Agenda (BETA) and the Fourth Medium Term Plan all geared towards the realization of Vision 2030.
60. That the 2026/2027 FY budget intensify expenditure prioritization towards development agenda. Emphasis has been put on high impact and strategic service delivery programmes that provide value for money, enhanced revenue, wealth and employment creation. The high impact areas of focus are in Agricultural transformation and growth Tourism sub-sector and Water and Irrigation programmes
61. Prioritization considered completion of on-going projects and viable stalled projects. In particular, emphasis was put on projects nearing completion to ensure that citizens benefit from such public investments.

## FY 2025/26 County Government Resource Envelope

62. The FY 2026/27 revenues are projected at Ksh. 7,170,166,223, conditional grants Kshs 1,354,351,171.85 that may be received. Equitable share remains the highest source of revenue while Ksh. 745,096,407 is expected to be collected in the form of own source revenue.

**Table 13: Fiscal Revenues for 2023/24-2026/27 MTEF Period**

Revenues	FY 2025/26	2026/27	FY 2026/27	FY 2027/28	2028/29
	Printed Estimate	CBROP	CFSP Ceiling	Projection	
Equitable Share from National Government	7,002,310,782	7,352,426,321	7,170,166,223.00	7,313,569,547.46	7,459,840,938.41
Own Source Revenue	331,939,770	365,121,214	421,896,407.15	430,334,335.29	438,941,022.00
Conditional OSR	405,779,445	409,483,962	323,200,000.00	329,664,000.00	336,257,280.00
Conditional Allocations Loans and Grants -	71,309,824	484,375,315		-	-
Allocation for 20% share of mineral Royalties	-		525,350.78	535,857.80	546,574.95
Community Health Promoters (CHP)	-		63,810,000.00	65,086,200.00	66,387,924.00
Allocations from 0.5% Housing levy fund			7,787,057.00	7,942,798.14	8,101,654.10
IDA Credit/Grant Building Resilient & Responsive Health system-BREHS			55,896,623.20	57,014,555.66	58,154,846.78
IDA (World Bank) Loan for the Food Systems Resilience Project (FSRP)			298,614,890.28	304,587,188.09	310,678,931.85
Kenya Livestock Commercialization Project (KelCop)			40,150,000.00	40,953,000.00	41,772,060.00
KDSP Level II recurrent	37,500,000		37,500,000.00	38,250,000.00	39,015,000.00
KDSP Level II Development	352,500,000		352,500,000.00	359,550,000.00	366,741,000.00
IDA (World bank) credit (FLLoCA) climate-SPA-Development			113,257,951.00	115,523,110.02	117,833,572.22
IDA (World Bank) Credit Kenya Urban Support Project (KUSP) Urban Institutional Grant (UIG)			32,309,300.00	32,955,486.00	33,614,595.72
K-WASH			352,000,000.00	359,040,000.00	366,220,800.00
Bal B/F	1,340,686,287		-	-	
<b>Total</b>	<b>9,542,026,108</b>	<b>8,611,406,812</b>	<b>9,269,613,802</b>	<b>9,455,006,078</b>	<b>9,644,106,200</b>

Source: Baringo County Treasury Projections, 2026

## Own Source Revenue Mobilization

### Own Source Revenue (OSR) Challenges, Mitigation Measures, and Strategic Interventions (CFSP 2026)

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#### 63.OSR Challenges

- a) Weak institutional capacity – Limited staffing, skills gaps, and low motivation affecting supervision, enforcement, and efficiency.
- b) System inefficiencies – Aging POS equipment, system downtimes, and weak integration of revenue platforms.
- c) Inadequate financing to Support Controls, inspection mechanisms, Supervision and facilitation of Staff.
- d) Tax payer apathy and inadequate tax payer awareness
- e) Poor data management – Incomplete taxpayer database limited use of analytics.
- f) Underdeveloped revenue infrastructure – Revenue Roads, Markets, parking, livestock yards, and tourism facilities are inadequate or deteriorating.
- g) Inadequate legal and policy framework to support enforcement of penalties and taxpayer noncompliance including Absentee Landlords
- h) Exposure to external risks – Insecurity, climate shocks, economic downturns, and political interference.
- i) Absence of a comprehensive OSR strategy – Lack of a structured roadmap for sustainable revenue growth.

#### 64.OSR Mitigation Measures

- a) Strengthen staffing, recruit, train, and motivate revenue personnel.
- b) Streamline and centralize revenue administration for clear roles and accountability.
- c) Fully automate revenue systems, integrate platforms, and deploy Android-based mobile apps for real-time billing, enforcement, and data capture.
- d) Strengthen internal controls, audit, and monitoring mechanisms to reduce leakages.
- e) Enhance enforcement frameworks and increase taxpayer awareness campaigns.
- f) Develop comprehensive databases and leverage data analytics and GIS for planning and decision-making.
- g) Invest in, rehabilitate, and maintain markets, parking, livestock yards, and tourism sites.
- h) Review and update revenue laws, regulations, and policies.
- i) Develop, approve, and operationalize a comprehensive OSR Strategic Plan to guide revenue growth and sustainability.

## 65. OSR Strategic Interventions (CFSP 2026)

- a) Develop and implement OSR Strategic Plan – A comprehensive roadmap for coordinated revenue enhancement, monitoring, and sustainability.
- b) Modernize the County Revenue Management System – Integrate all revenue streams, deploy Android-based apps for field operations, and link with digital payment platforms.
- c) Strengthen sub-county revenue operations – Improve supervision, coordination, and performance management at decentralized levels.
- d) Recruit, train, and professionalize revenue staff – Introduce performance-based management and clear role definitions.
- e) Enhance enforcement mechanisms – Establish multi-agency teams and strengthen compliance frameworks.
- f) Invest in revenue infrastructure – Develop, rehabilitate, and maintain markets, livestock yards, parking, and tourism facilities.
- g) Operationalize valuation roll and expand revenue base – Improve property rates collection and introduce new revenue streams.
- h) Promote digital and cashless payments – Improve efficiency, transparency, and traceability.
- i) Leverage data-driven management – GIS mapping, analytics, and real-time reporting for informed decision-making.
- j) Enhance stakeholder engagement – Public participation, taxpayer education, and service delivery improvements.
- k) Establish sustainable financing for revenue infrastructure – Ring-fence resources to maintain and grow revenue-generating assets.

### **External Resource Mobilization, Strengthening Partnerships and Collaborations**

66. The County recognizes the significant opportunities available through enhanced external resource mobilization and by leveraging existing partnerships and collaborations. To strengthen its resource base and expand investment opportunities, the County will undertake the following measures:

- i. Operationalize the County Investment Vehicle to enhance the identification, appraisal, structuring, and management of public investments within the County.
- ii. Establish and operationalize a County Public-Private Partnership (PPP) Framework, and in collaboration with the National PPP Unit, develop bankable project proposals to guide and attract private sector participation in priority sectors over the medium term.
- iii. Strengthen the Special Programmes Directorate to improve access to donor funding by enhancing capacity for preparation of competitive proposals, responding effectively to Requests for Proposals (RFPs), and strengthening donor intelligence and engagement strategies.

- iv. Create an enabling environment for private sector investment and innovation by promoting conducive policies, regulatory efficiency, and strategic incentives aimed at stimulating economic growth, employment creation, and income generation for residents.
- v. Enhance collaboration with regional and inter-county institutions, including the North Rift Economic Bloc (NOREB), to attract strategic investments, promote regional integration, and unlock shared economic opportunities for the County.

### **Expenditure Projections**

67. The total budget expenditure for the Financial Year 2026/2027 is projected at Ksh. 9,269,613,802, exclusive of balances carried forward from FY 2025/2026. Of this amount, Ksh. 6,230,136,587 is allocated to recurrent expenditure, while Ksh. 3,051,477,215 is earmarked for development expenditure. The expenditure framework prioritizes strategic investments in infrastructure development, completion and operationalization of ongoing projects, and programmes aimed at improving livelihoods and enhancing socio-economic outcomes for county residents. Emphasis will be placed on ensuring that projects are finalized and made fully functional in order to realize value for money and maximize service delivery impact.

### **Overall Deficit and Financing**

68. The FY 2026/2027 budget is projected to be balanced. Expenditure priorities have been carefully aligned with the anticipated resource envelope to ensure fiscal sustainability. The County will continue to uphold prudent financial management practices, strengthen expenditure controls, and promote efficiency in resource utilization. Particular focus will be placed on the completion and operationalization of projects to guarantee optimal returns on investment and full realization of intended development benefits, while ensuring value for money in all programmes and interventions.

### **Fiscal Responsibility Principles**

69. In accordance with the Constitution, the Public Finance management (PFM) Act, 2012 and the PFM Regulations, 2015, the county has consistently upheld fiscal responsibility principles outlined in the PFM. This commitment aligns with the goal of prudent and transparent management of public resources. The fiscal responsibility principles include;

- a) County government recurrent expenditure shall not exceed its total revenue.
- b) Over the medium term a minimum of 30 percent of the county government budget shall be allocated to development expenditure. The county has maintained a development ratio of 30 percent and recurrent expenditure of 70 percent.
- c) County government expenditure on wages and benefits for its public officers shall not exceed 35 percent of county revenue. The county has been grappling with high wage bill which currently stands at 50 percent occasioned by confirmation ECDE teachers into permanent terms among other historical human resources

challenges.

**Table 14: Fiscal responsibility**

No	Expenditure- FY 2026/2027	Amounts ( Ksh)	Proportion	Remarks
1	Personnel Emoluments	4,180,654,015.00	45%	
2	Operations and Maintenance	2,047,482,572.00	22%	
	<b>Sub-Total</b>	<b>6,228,136,587.00</b>	<b>67%</b>	
3	Development	3,041,477,215.00	<b>33%</b>	
	<b>Sub-Total</b>	<b>3,041,477,215.00</b>		
	Totals	<b>9,269,613,802.00</b>	<b>100%</b>	

## Resource Allocation

### Recurrent Ceilings

#### a) Personnel Emoluments

70. The personnel ceilings have been arrived at by considering the current wage bill and cost of all existing county staff in all departments in the current financial year and projected for FY 2025/26. Consideration of all mandatory staff cost including Social health insurance (SHA), National Social Security fund(NSSF), Staff Pension among others. In the medium term, the County government will put in place strategies to rationalize staff as a means to ensure that the wage bill does not increase beyond the limits provided for in the PFM Act.

#### b) Operation and Maintenance

71. In arriving at the operations and maintenance ceilings, considerations including Departmental devolved and transferred functions in line with the sector mandates; non-discretionary and mandatory expenditure items and Other operating costs that support the implementation of departmental programmes and projects in line with government development priorities.

#### c) Development Ceilings

72. Among other justification, the allocation of the development budget for the FY 2025/26 was shaped by the following strategies and policy shift towards government transformation agenda:

- a) The need for completion of stalled and ongoing projects
- b) operationalization of complete projects to realize value for money
- c) Agricultural value chain development to ensure the county continues to support economic livelihoods. The major value chains proposed for development include Coffee, mango, macadamias, Cotton, dairy, meat and apiculture.
- d) Enhancement of funding to agricultural trading Centre ATC as a means to make it the County's Seeding and Farmers Model Centre.
- e) Deliberate focus on phased projects flagship projects with an aim of bringing forward the realization of benefits
- f) Strategic policy direction as identified in the CIDP 3 in alignment to the governor's manifesto and categorized in accordance to sector priorities proposed in the sector working group strategies.

## Annexes

### Annex 1: FY 2025/26 – FY 2027/28 MTEF Budget Ceilings

Department	Approved Budget 2025/2026			CFSP 2026/2027			Projection	
	Recurrent Expenditure	Development Expenditure	Total Expenditure	Recurrent Expenditure	Development Expenditure	Total Expenditure	2027/2028	2028/2029
County Assembly	823,484,225	31,463,520	<b>854,947,745</b>	842,484,225	20,000,000	<b>862,484,225</b>	888,358,752	915,009,514
Finance And Accounting Services	90,625,000	12,000,000	<b>102,625,000</b>	163,425,000	30,000,000	<b>193,425,000</b>	199,227,750	205,204,583
Roads, Transport, Public Works And Infrastructure	40,800,173	591,892,940	<b>632,693,113</b>	40,700,173	231,000,000	<b>271,700,173</b>	279,851,178	288,246,714
Trade Industry, Commerce, Tourism, Cooperative And Enterprise Development	21,400,000	190,593,345	<b>211,993,345</b>	22,000,000	267,639,803	<b>289,639,803</b>	298,328,997	307,278,867
Education Vtc & Library Services	26,490,000	336,525,827	<b>363,015,827</b>	36,490,000	153,600,000	<b>190,090,000</b>	195,792,700	201,666,481
Health Services	450,354,000	476,023,937	<b>926,377,937</b>	683,464,089	345,706,623	<b>1,029,170,712</b>	1,060,045,833	1,091,847,208
Lands, Housing And Urban Development	29,157,961	143,924,000	<b>173,081,961</b>	27,549,847	165,096,357	<b>192,646,204</b>	198,425,590	204,378,358

Department	Approved Budget 2025/2026			CFSP 2026/2027			Projection	
	Recurrent Expenditure	Development Expenditure	Total Expenditure	Recurrent Expenditure	Development Expenditure	Total Expenditure	2027/2028	2028/2029
Agriculture, Livestock And Fisheries	29,779,781	281,026,612	<b>310,806,393</b>	43,279,781	452,164,890	<b>495,444,671</b>	510,308,011	525,617,251
Youth ,Sports, Gender,Culture And Social Services	47,600,000	196,462,419	<b>244,062,419</b>	46,300,000	118,000,000	<b>164,300,000</b>	169,229,000	174,305,870
Water And Irrigation Services	37,009,288	715,853,191	<b>752,862,479</b>	45,509,288	647,386,234	<b>692,895,522</b>	713,682,388	735,092,859
Environment And Natural Resources	16,500,000	309,007,479	<b>325,507,479</b>	16,500,000	130,783,308	<b>147,283,308</b>	151,701,807	156,252,861
Kabarnet Municipality	16,259,157	63,990,995	<b>80,250,152</b>	8,000,000	30,000,000	<b>38,000,000</b>	39,140,000	40,314,200
County Public Service Board	17,922,030	0	<b>17,922,030</b>	21,922,030	-	<b>21,922,030</b>	22,579,691	23,257,082
County Executive Devolution & Special Programs.	168,299,800	352,500,000	<b>520,799,800</b>	160,500,000	422,100,000	<b>582,600,000</b>	600,078,000	618,080,340
County Public Service Administration Ict & E Government	3,935,294,801	32,012,041	<b>3,967,306,842</b>	4,025,387,536	30,000,000	<b>4,055,387,536</b>	4,177,049,162	4,302,360,637

Department	Approved Budget 2025/2026			CFSP 2026/2027			Projection	
	Recurrent Expenditure	Development Expenditure	Total Expenditure	Recurrent Expenditure	Development Expenditure	Total Expenditure	2027/2028	2028/2029
County Economic Planning Services	42,624,618	15,148,967	<b>57,773,585</b>	46,624,618	8,000,000	<b>54,624,618</b>	56,263,357	57,951,257
<b>Total</b>	<b>5,793,600,834</b>	<b>3,748,425,273</b>	<b>9,542,026,107</b>	<b>6,230,136,587</b>	<b>3,051,477,215</b>	<b>9,281,613,802</b>	<b>9,560,062,216</b>	<b>9,846,864,083</b>

CFSP 2026

**Annex 2: CFSP PROGRAMME BASED FOR FY 2026/ 2027**

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
<b>0200000 Energy, Infrastructure And ICT</b>			
<b>4465000000 MINISTRY OF TRANSPORT AND INFRASTRUCTURE</b>	<b>40,700,173</b>	<b>231,000,000</b>	<b>271,700,173</b>
4465000100 Transport			
4465000101 Transport Headquarters			
<b>0201004460 P1 General administration</b>	<b>35,200,173</b>	-	<b>35,200,173</b>
0201014460 SP1 General administration, planning & support services	35,200,173	-	35,200,173.00
0201024460 SP2 Support service	-	-	
4465000200 County Roads			
4465000201 County Roads Headquarters			
0202004460 P2 Rural Infrastructure Development	-	<b>219,500,000</b>	<b>219,500,000</b>
0202014460 SP1 Rural Road development and management	-	120,000,000	120,000,000
0202024460 SP2 Bridges and Structures Development	-	30,000,000	30,000,000
0202034460 SP3 Roads Maintenance Fuel Levy Fund	-	-	-
0202044460 SP4 County mechanical and transport management	-	5,000,000	5,000,000
0202054460 Urban Roads Development & Maintenance	-	55,000,000	55,000,000
0202064460 Bus Parks & Parking Bays	-	5,000,000	5,000,000
0202074460 Drainage Systems Development	-	4,500,000	4,500,000
0205004460 P5 Development and Rehabilitation of rural roads and structures	-		-
0205014460 SP1 Roads opening and rehabilitation	-	-	-
0205024460 SP2 Road structures rehabilitations	-	-	-
0205034460 SP3 Road crossings development	-	-	-
<b>0206004460 P6 Urban Infrastructure Development</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>4,000,000</b>
0206014460 SP1 Urban roads development and maintenance	-	-	-
0206024460 SP2 Bus parks and parking bays	-	-	-
0206034460 SP3 Other Infrastructure Development-Lighting	2,000,000	2,000,000	4,000,000
4465000300 Public Works Services			
4465000301 Public Works Services Headquarters			
<b>0204004460 P4 General Administration</b>	<b>1,000,000</b>	<b>4,500,000</b>	<b>5,500,000</b>
0204014460 SP1 General administrative services	1,000,000	-	1,000,000
0204024460 SP2 Implementation of related infrastructure facilities	-	4,500,000	4,500,000
<b>0203004460 P3 Public works service Development</b>	<b>2,500,000</b>	<b>5,000,000</b>	<b>7,500,000</b>

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0203014460 SP1 General administration, planning & support services	-	-	-
0203024460 SP2 Support service (Public works)	-	-	-
0203034460 Building & Construction Standards	2,500,000.00	-	2,500,000
0203044460 Public Works Development & Mgt Services	-	5,000,000.00	5,000,000
0300000 General Economic and Commercial Affairs			
<b>446600000 MINISTRY OF INDUSTRIALIZATION, COMMERCE , TOURISM &amp; ENTERPRISE DEV</b>	<b>22,000,000</b>	<b>257,639,803</b>	<b>279,639,803</b>
4466000100 Industrial Development Services			
4466000101 Industrial Development Services Headquarters			
<b>0301004460 P1 General administration</b>	<b>6,000,000</b>	-	<b>6,000,000</b>
0301014460 SP1 General administration, planning & support services	6,000,000	-	6,000,000
0301024460 SP2 Support service	-	-	-
4466000200 Trade Development and Management Services			
4466000201 Trade Development and Management Services Headquarters			
<b>0307004460 P7 General Administration</b>	<b>2,000,000</b>	-	<b>2,000,000</b>
0307014460 SP1 General administrative services	2,000,000	-	2,000,000
<b>0304004460 P4 Trade Development</b>	-	<b>10,000,000</b>	<b>10,000,000</b>
0304014460 SP1 Trade Development		5,000,000	5,000,000
0304024460 SP2 Support service			-
0304034460 Infrastructure Development		5,000,000	5,000,000
0303004460 P3 Co-operative services Dev	<b>3,000,000</b>	-	<b>3,000,000</b>
0303014460 SP1 Cooperative development	3,000,000		3,000,000
0303024460 SP2 Support service			-
0305004460 P5 Enterprise Dev services	-	-	-
0305014460 SP1 General administration, planning & support services			
0305024460 SP2 Support service			
0306004460 P6 Industrial Dev services	<b>1,000,000</b>	<b>140,000,000</b>	<b>141,000,000</b>
0306014460 SP1 Industrial Development	1,000,000	140,000,000	141,000,000
0306024460 SP2 Support service			-
4466000300 Micro Small and Medium Enterprise Development			
4466000301 Micro Small and Medium Enterprise Development Headquarters			
0304044460 Micro Small Medium Enterprise Fund	<b>1,000,000</b>	<b>5,000,000</b>	<b>6,000,000</b>
0304044460 Micro Small Medium Enterprise Fund	1,000,000	5,000,000	6,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
4466000400 Tourism Development and Marketing			
4466000401 Tourism Development and Marketing Headquarters			
0302004460 P2 Tourism Dev & Marketing	<b>8,000,000</b>	<b>35,000,000</b>	<b>43,000,000</b>
0302014460 SP1 General administration, planning & support services	8,000,000	-	8,000,000
0302024460 SP2 Support service (Geopark Development)	-	15,000,000	15,000,000
0302034460 Tourism Development Services	-	15,000,000	15,000,000
0302044460 Wildlife Management Services	-	5,000,000	5,000,000
4466000500 Cooperative Development Services	-	-	-
4466000501 Cooperative Development Services Headquarters	-	-	-
0302004460 P2 Tourism Dev & Marketing	-	<b>63,139,803</b>	<b>63,139,803</b>
0302014460 SP1 General administration, planning & support services	-	-	-
0302024460 SP2 Support service	-	-	-
0302034460 Tourism Development Services	-	63,139,803	63,139,803
0302044460 Wildlife Management Services	-	-	-
0308004460 P8 Tourism and wildlife development	-	-	-
0308014460 SP1 Tourism product development	-	-	-
0308024460 SP2 Tourism promotion and marketing	-	-	-
0308034460 SP3 Destination management planning and policy development	-	-	-
0308044460 SP4 community conservancies and wildlife corridors	-	-	-
0308054460 SP5 branding and management of national reserves	-	-	-
0308064460 SP6 API tourism	-	-	-
0309004460 P9 Infrastructure Development	-	-	-
0309014460 SP1 Tourism and Wildlife conservation	-	-	-
0309024460 SP2 Trade development	-	-	-
0309034460 SP3 Cooperative Development	-	-	-
0301004460 P1 General administration (legal Metrology)	<b>1,000,000</b>	<b>4,500,000</b>	<b>5,500,000</b>
0301014460 SP1 General administration, planning & support services	1,000,000	4,500,000	5,500,000
0301024460 SP2 Support service	-	-	-
1003004460 P3 Tourism product diversification and facilities development	-	-	-
1003014460 SP1 Tourism product development	-	-	-
1003024460 SP2 Support service	-	-	-
1004004460 P4 Lake Bogoria Community Grant	-	-	-
1004014460 SP1 Community projects	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
1004024460 SP2 Community grants	-	-	-
0400000 Health			
<b>4468000000 MINISTRY OF HEALTH</b>	<b>683,464,089</b>	<b>345,706,623</b>	<b>1,029,170,712</b>
4468000100 County Health Services			
4468000101 County Health Services Headquarters			
0401004460 P1 General administration	<b>73,293,314</b>	-	<b>73,293,314</b>
0401014460 SP1 General administration, planning & support services	73,293,314	-	73,293,314
0401024460 SP2 Support service	-	-	-
4468000200 Medical Services			
4468000201 Medical Services Headquarters			
0404004460 P4 General Administration	-	-	-
0404014460 SP1 General administrative services	-	-	-
0402014460 SP1 General administration, planning & support services	-	-	-
0402024460 SP2 Support service	-	-	-
4468000300 Public Health and Sanitation			
4468000301 Public Health and Sanitation Headquarters			
<b>0402004460 P2 Health/preventive services</b>	<b>266,970,775</b>	-	<b>266,970,775</b>
0402014460 SP1 General administration, planning & support services	20,000,000	-	20,000,000
0402024460 SP2 Support service	246,970,775	-	246,970,775
4468000400 Promotion of primary health care			
4468000401 Promotion of primary health care Headquarters			
0405004460 P5 Development of Health Infrastructure	-	-	-
0405014460 SP1 Upgrading of sub-County Hospital Facilities	-	-	-
0405024460 SP2 Upgrading of Rural health centres and Dispensaries	-	-	-
4468000500 Preventive and Promotive	-	-	-
4468000501 Headquarters	-	-	-
0406004460 P6 Primary Health Care Services	-	-	-
0406014460 SP1 Immunization Coverage	-	-	-
0406024460 SP2 Disease Surveillance	-	-	-
0406034460 SP3 Community Health Strategies	-	-	-
<b>0408004460 P8 Preventive and Promotive Health Services</b>	-	<b>281,706,623</b>	<b>281,706,623</b>
0408014460 SP1 Infrastructure development	-	162,000,000	162,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0408024460 SP2 DANIDA Grant For Universal Healthcare	-	-	-
0408034460 SP3 World Bank Support for Universal Health care project		55,896,623	55,896,623
0408044460 SP4 Compensation for User fees Forgone		-	-
0408054460 SP5 Primary Health Care		63,810,000	63,810,000
4468000600 Curative services			
4468000601 Headquarters			
<b>0403004460 P3 Curative and Rehabilitative Services</b>	<b>343,200,000</b>	<b>64,000,000</b>	<b>407,200,000</b>
0403014460 SP1 Infrastructure development	-	64,000,000	64,000,000
0403024460 SP2 Leasing of Medical Health Equipment	-	-	-
0403034460 SP3 Support to County Hospitals (FIF)	323,200,000	-	323,200,000
0403044460 Curative & Rehabilitative Services	20,000,000	-	20,000,000
<b>0407004460 P7 Development of Administrative Infrastructure Services</b>	-	-	-
0407014460 SP1 Construction of Health administrative facilities	-	-	-
0407024460 SP2 Construction of health staff houses	-	-	-
0700000 Public Administration And International Relations			
<b>446100000 COUNTY ASSEMBLY</b>	<b>842,484,225</b>	<b>20,000,000</b>	<b>862,484,225</b>
4461000100 County Assembly			
<b>4461000101 County Assembly Headquarters</b>			
0702004460 P2 General Administration, Planning and Support Services	<b>649,847,963</b>	<b>20,000,000</b>	<b>669,847,963</b>
0702014460 SP1 General administrative services	649,847,963	-	649,847,963
0702024460 SP2 Infrastructure development	-	20,000,000	20,000,000
4461000200 Office of the Speaker			-
<b>4461000201 Office of the Speaker Headquarters</b>			
0701004460 P1 OFFICE OF THE CLERK	<b>33,000,000</b>	-	<b>33,000,000</b>
0701014460 SP1 General administration, planning & support services	33,000,000		33,000,000
0701024460 SP2 Support service	-	-	-
4461000300 County Assembly Administration			
<b>4461000301 County Assembly Administration Headquarters</b>			
0702004460 P2 General Administration, Planning and Support Services	-	-	-
0702014460 SP1 General administrative services	-	-	-
0702024460 SP2 Infrastructure development	-	-	-
<b>0724004460 P24 Legislative Representation and Oversight services</b>	<b>159,636,262</b>	-	<b>159,636,262</b>
0724014460 SP1 Legislative Representation and Oversight services	159,636,262	-	159,636,262

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0724024460 Office of the Speaker	-	-	-
4464000000 COUNTY TREASURY			
4464000000 COUNTY TREASURY	<b>163,425,000</b>	<b>30,000,000</b>	<b>193,425,000</b>
4464000100 Finance & Economic Planning			
4464000101 Finance & Economic Planning Headquarters			
<b>0101004460 P1 General administration</b>	<b>34,425,000</b>	-	<b>34,425,000</b>
0101014460 SP1 General administration, planning & support services	31,425,000		31,425,000
0101024460 SP2 Support service	3,000,000		3,000,000
0101034460 Infrastructure Development			-
0713064460 Administration Infrastructure Services			-
<b>0717004460 P17 Disaster Preparedness and Response Management</b>	<b>60,000,000</b>	-	<b>60,000,000</b>
0713044460 SP4 Emergency Fund	50,000,000		50,000,000
0717014460 SP1 General administration, planning & support services	-		-
0717024460 SP2 Support service	10,000,000		10,000,000
4464001200 Internal Audit Services			
4464001201 Internal Audit Services			
<b>0713004460 P13 General administration</b>	<b>9,000,000</b>	-	<b>9,000,000</b>
0713034460 SP3 Internal Audit Services	6,000,000		6,000,000
0716064460 General Administrative Services	3,000,000		3,000,000
4464000900 Kenya Devolution Support Programme			
4464000901 KDSP Headquarters			
0715004460 P15 KDS Programme	-	-	-
0713014460 SP1 General administration, planning & support services	-		-
0715014460 SP1 KDSP matching fund	-		-
0715024460 SP2 KDSP grant	-		-
0715034460 SP3 KDSP development	-		-
4464001000 Accounting Services			
4464001001 Accounting Services			
0714004460 P14 Treasury Accounts	<b>10,000,000</b>	-	<b>10,000,000</b>
0714014460 SP1 General administration, planning & support services	5,000,000	-	5,000,000
0714024460 SP2 Support service	5,000,000	-	5,000,000
0713054460 Accounts and Accounting services	-	-	-
4464001100 Supply Chain Services			

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
4464001101 Supply Chain Services			
0719004460 P19 Supply chain management	<b>10,000,000</b>	-	<b>10,000,000</b>
0713024460 SP2 Supply chain Services	5,000,000		5,000,000
0719014460 SP1 General administration, planning & support services	5,000,000		5,000,000
0719024460 SP2 Support service	-		-
4464001200 Internal Audit Services	-		-
4464001201 Internal Audit Services	-		-
4464001300 Revenue Administration Services			
4464001301 Revenue Administration Services			
<b>0718004460 P18 Revenue Services Development Services</b>	<b>40,000,000</b>	<b>30,000,000</b>	<b>70,000,000</b>
0718014460 SP1 County Revenue services	4,000,000	-	4,000,000
0718024460 SP2 Cash Transfer to Agencies (CLMC & LMAs)	20,000,000	-	20,000,000
0718034460 SP3 Infrastructural Development	-	30,000,000	30,000,000
0718044460 General Administrative Service	4,000,000	-	4,000,000
0718054460 Revenue Administration Services	6,000,000	-	6,000,000
0718064460 Revenue Infrastructure Services	6,000,000		6,000,000
4469000000 MINISTRY OF LANDS			
4469000000 MINISTRY OF LANDS	<b>27,549,847</b>	<b>165,096,357</b>	<b>192,646,204</b>
4469000200 Statistics			
4469000201 Statistics Headquarters			
4469000500 Lands & Physical Planning			
4469000501 Headquarters			
4469000100 Lands			
4469000101 Lands Headquarters			
1001004460 P1 General Administration, Planning and Support Services	12,000,000	-	12,000,000
1001014460 SP1 General administration, planning & support services	12,000,000	-	12,000,000
1001024460 SP2 Support service	-	-	-
0102004460 P2 Land Administration	-	14,000,000	14,000,000
0102014460 SP1 Land adjudication and demarcation	-	14,000,000	14,000,000
0102024460 SP2 Land Survey	-	-	-
0117004460 P17 Land Use Planning	-	49,787,057	49,787,057
0117014460 SP1 Land Planning and Development	-	7,787,057	7,787,057
0117024460 SP2 Land Banks Acquisition	-	11,000,000	11,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0117044460 Land Policy & Planning Services	-	16,000,000	16,000,000
0117054460 Land Survey Services	-	13,000,000	13,000,000
0117064460 Land Adjudication Services	-	2,000,000	2,000,000
4469000600 Housing and Urban Development			
4469000601 Headquarters			
1001004460 P1 General Administration, Planning and Support Services	5,549,847	-	5,549,847
1001014460 SP1 General administration, planning & support services	5,549,847	-	5,549,847
1001024460 SP2 Support service	-	-	-
0728004460 P28 Urban development	-	45,000,000	45,000,000
0728014460 SP1 Urban development Services	-	10,000,000	10,000,000
0729004460 ICT Development & Management Services	-	-	-
0729014460 ICT Promotion & Idea Incubation	-	-	-
0729024460 Network Infrastructure	-	-	-
0729034460 Systems & Application Development	-	11,000,000	11,000,000
0118004460 Housing Development & Management	-	2,000,000	2,000,000
0118014460 Housing Development Services	-	-	-
0117034460 SP3 Housing Development	-	2,000,000	2,000,000
SP3. Sanitation and waste management		20,000,000	20,000,000
SP4. Urban safety and Disaster Control Services		-	-
0112004460 P12 Other Urban Infrastructure development and management	-	32,309,300	32,309,300
0112014460 SP1 KUSP Programme	-	32,309,300	32,309,300
0112024460 SP2 Urban Infrastructure development	-	-	-
0112034460 SP3 Urban roads development and maintenance	-	-	-
4463000000 ELDAMA RAVINE			
4469000300 Eldama Ravine Town			
4469000301 Eldama Ravine Town Headquarters			
4463000100 Headquarters			
4463000101 Headquarters			
0103004460 P3 Urban Development-Eldama ravine	10,000,000	24,000,000	34,000,000
0103014460 SP1 General Administration services	10,000,000	-	10,000,000
0103024460 SP2 Urban development Eldama ravine	-	-	-
0103034460 Infrastructure Development Services	-	6,000,000	6,000,000
0103044460 Sanitation & Waste Management	-	3,000,000	3,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0103054460 Urban Safety & Disaster Control Services	-	15,000,000	15,000,000
4471000000 MINISTRY OF YOUTH AND CULTURE SERVICES			
4471000000 MINISTRY OF YOUTH AND CULTURE SERVICES	<b>46,300,000</b>	<b>118,000,000</b>	<b>164,300,000</b>
4471000100 Culture Services			
4471000101 Culture Services Headquarters			
0901004460 P1 General administration	5,000,000	-	5,000,000
0901014460 SP1 General administration, planning & support services	5,000,000	-	5,000,000
0901024460 SP2 Support service	-	-	-
0904004460 P4 Culture and the Arts	16,000,000	20,000,000	36,000,000
0904014460 SP1 Conservation of Cultural Heritage	-	-	-
0904024460 SP2 Public record and Archives Management	-	-	-
0904034460 General Administrative Services	-	-	-
0904044460 Infrastructure Development	-	20,000,000	20,000,000
0904054460 Cultural Promotion Initiatives	16,000,000	-	16,000,000
0906004460 Social Services & Safety Nets	4,300,000	35,000,000	39,300,000
0906014460 General Administrative Services	4,300,000	-	4,300,000
0906024460 Affirmative Action Initiatives	-	15,000,000	15,000,000
0907024460 Infrastructure Development	-	20,000,000	20,000,000
0907004460 Gender Development & Management Services	2,000,000	-	2,000,000
0907014460 General Administrative Services	600,000	-	600,000
0907024460 Infrastructure Development	-	-	-
0907034460 Gender Initiatives	1,400,000	-	1,400,000
0908004460 Youth Development & Management	2,000,000	24,000,000	26,000,000
0908014460 General Administrative Services	-	-	-
0908024460 Infrastructure Development	-	24,000,000	24,000,000
0908034460 Youth Initiatives	2,000,000	-	2,000,000
0905004460 P5 Ushanga Initiative programme	-	-	-
0905014460 SP1 Ushanga initiative services	-	-	-
0905024460 SP2 Youth Development	-	-	-
0905034460 SP3 Culture Conservation	-	-	-
4471000200 Sports Development and management Services			
4471000201 Sports Development and management Services Headquarters			
0901004460 P1 General administration	17,000,000	-	17,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0901014460 SP1 General administration, planning & support services	5,000,000	-	5,000,000
0901024460 SP2 Support service	12,000,000	-	12,000,000
0902004460 P2 Social protection, Gender Affairs and Youth Affairs	-	-	-
0902014460 SP1 Youth Development	-	-	-
0902024460 SP2 Social protection and Development	-	-	-
0902034460 SP3 Gender mainstreaming	-	-	-
0903004460 P3 Sports Development	-	39,000,000	39,000,000
0903014460 SP1 Development and management of sports facilities	-	-	-
0903024460 SP2 Support service	-	-	-
0903034460 Infrastructure Development	-	39,000,000	39,000,000
0903044460 General Administrative Services	-	-	-
4472000000 MINISTRY OF WATER AND IRRIGATION			
4472000000 MINISTRY OF WATER AND IRRIGATION	<b>45,509,288</b>	<b>647,386,234</b>	<b>692,895,522</b>
4472000100 Water Management Services			
4472000101 Water Management Services Headquarters			
1006004460 P6 Water Supplies Development	7,000,000	-	7,000,000
1006014460 SP1 Pipeline extensions & rehabilitation, Drilling and equipping b/h	5,000,000	-	5,000,000
10060204460 SP2 Sanitation	2,000,000	-	2,000,000
1006034460 SP3 Construction and Rehabilitation of water pans	-	-	-
1002004460 P2 Water resource development and management	<b>38,509,288</b>	<b>629,386,234</b>	<b>667,895,522</b>
1002014460 SP1 Water Supply infrastructure (Surface ,Dams and pans)	-	-	-
1002024460 SP2 Water Supply infrastructure ( underground boreholes)	-	-	-
1002034460 SP3 Water Harvesting storage and floods control	-	-	-
1002044460 General Administrative Services	38,509,288	-	38,509,288
1002054460 Water Resource Mgt & Storage	-	629,386,234	629,386,234
4472000200 Irrigation Services			
4472000201 Irrigation Services Headquarters			
1002044460 General Administrative Services	-	18,000,000	18,000,000
1002044460 General Administrative Services		3,000,000	3,000,000
1002054460 Water Resource Mgt & Storage	-	15,000,000	15,000,000
4472000300 Environment Climate Change Mgt Natural Resources & Mining			
4472000301 Headquarters			
1002044460 General Administrative Services	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
1002044460 General Administrative Services	-	-	-
1002054460 Water Resource Mgt & Storage	-	-	-
4472000400 Chamususu Water Company			
4472000401 Headquarters			
1002044460 General Administrative Services	-	-	-
1002044460 General Administrative Services	-	-	-
1002054460 Water Resource Mgt & Storage	-	-	-
4472000500 Kirandich Water Company			
4472000501 Headquarters			
1002044460 General Administrative Services	-	-	-
1002044460 General Administrative Services			-
1002054460 Water Resource Mgt & Storage			-
4473000000 MINISTRY OF ENVIRONMENT			
4473000000 MINISTRY OF ENVIRONMENT	<b>16,500,000</b>	<b>130,783,308</b>	<b>147,283,308</b>
4473000100 Environment Administration and planning			
4473000101 Environment Administration and planning Headquarters			
1008004460 P8 General Administration	9,000,000	-	9,000,000
1008014460 SP1 General administrative services	9,000,000	-	9,000,000
4473000200 Environmental and Natural resource protection Management			
4473000201 Environmental& Natural resource protection Management Headquarters			
1007004460 P7 Wildlife Management	-	2,000,000	2,000,000
1007014460 SP1 Protection of Wildlife within their habitat	-	2,000,000	2,000,000
1009004460 P9 Environmental Conservation and Management	3,000,000	8,000,000	11,000,000
1009014460 SP1 Solid waste management	2,000,000	3,000,000	5,000,000
1009024460 SP2 Protection of rivers and streams	-	3,000,000	3,000,000
1009034460 SP3 Soil and water conservation	-	-	-
1009044460 SP4 Control of Landslides	-	2,000,000	2,000,000
1009054460 Environmental Conservation & Protection	1,000,000	-	1,000,000
1010004460 P10 Natural resource conservation and management	-	5,000,000	5,000,000
1010014460 SP1 County forest conservation and management	-	-	-
1010024460 SP2 soil and water conservation	-	2,000,000	2,000,000
1010034460 SP3 Wildlife conservation and management	-	-	-
1010044460 SP4 Species conservation and their habitats	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
1010054460 SP5 promotion of renewable energy sources	-	3,000,000	3,000,000
1011004460 P11 Sewerage and sanitation services	-	-	-
1011014460 SP1 Sewerage & Sanitation Services	-	-	-
1005004460 P5 Natural resource conservation and management	4,500,000	115,783,308	120,283,308
1005014460 SP1 County forest conservation and management		-	-
1005024460 SP2 Promotion of development of recreational sites		2,000,000	2,000,000
1005034460 SP3 Promotion of renewable energy sources		-	-
1005044460 Mining Development	500,000	525,351	1,025,351
1005054460 Lake Bogoria Community Grant	2,000,000	-	2,000,000
1005064460 Community Conservancy Grants Support	2,000,000	-	2,000,000
1005074460 Climate Change		113,257,957	113,257,957
4467000000 MINISTRY OF EDUCATION			
4467000000 MINISTRY OF EDUCATION	<b>36,490,000</b>	<b>153,600,000</b>	<b>190,090,000</b>
4467000100 Education			
4467000101 Education Headquarters			
0501004460 P1 General administration services	19,490,000	-	19,490,000
0501014460 SP1 General administration, planning & support services	19,490,000	-	
0501024460 SP2 Support service	-	-	
0502004460 P2 Early Childhood Development Education	6,000,000	98,000,000	104,000,000
0502014460 SP1 Infrastructure Development	-	63,000,000	
0502024460 SP2 Curriculum development and Equipment	3,000,000	5,000,000	
0502034460 School Feeding Programme	3,000,000	30,000,000	
4467000300 Youth Polytechnics			
4467000301 Youth Polytechnics Headquarters			
0503004460 P3 Vocational Training	7,000,000	50,000,000	57,000,000
0503014460 SP1 Infrastructure Development	-	15,000,000	15,000,000
0503024460 SP1 Support service	4,000,000	-	4,000,000
0503034460 Bursary & Scholarship	-	30,000,000	30,000,000
0502024460 SP2 Curriculum development and Equipment	3,000,000	5,000,000	8,000,000
0504004460 P4 Youth polytechnics	-	-	-
0504014460 SP1 General administration, planning & support services	-	-	-
0504024460 SP2 Support service	-	-	-
4467000200 ICT			

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
4467000201 ICT Headquarters			
0506004460 P6 Infrastructure Development	-	-	-
0506014460 SP1 Improvement of ECDE	-	-	-
0506024460 SP2 Improvement of Youth Polytechnics	-	-	-
0506034460 SP3 ICT development	-	-	-
0507004460 P7 Special Programmes	-	-	-
0507014460 SP1 Secondary Schools bursary	-	-	-
0507024460 SP2 Capitation allocation on VTC - Grant	-	-	-
0507034460 SP3 School feeding programme	-	-	-
4467000400 Library Services			
4467000401 Headquarters			
0508004460 Library Services			
0508014460 Library Services	4,000,000	5,600,000	9,600,000
0508004460 Library Services	2,000,000	-	2,000,000
0504014460 SP1 General administration, planning & support services	2,000,000	-	2,000,000
0504024460 SP2 Support service	-	-	-
0503014460 SP1 Infrastructure Development		5,600,000	5,600,000
4470000000 MINISTRY OF AGRICULTURE			
4470000000 MINISTRY OF AGRICULTURE	<b>43,279,781</b>	<b>452,164,890</b>	<b>495,444,671</b>
4470000100 Livestock production Services			
4470000101 Livestock production Services Headquarters			
0104004460 P4 Livestock Development and Management	3,000,000	33,000,000	36,000,000
0104014460 SP1 Livestock vector Control	3,000,000	10,000,000	13,000,000
0104024460 SP2 Livestock and farm produce value addition	-	-	-
0104034460 SP3 Livestock Improvement, Pasture and fodder development	-	-	-
0104044460 SP4 Apiculture Development	-	4,000,000	4,000,000
0104054460 SP5 Livestock upgrading	-	5,000,000	5,000,000
0104064460 Livestock Disease Mgt & Control	-	10,000,000	10,000,000
0104074460 Pasture Development	-	4,000,000	4,000,000
0111004460 P11 Improved livestock Production	-	35,150,000	35,150,000
0111014460 SP1 Livestock upgrading	-	20,150,000	20,150,000
0111024460 SP2 Pasture and fodder development	-	-	-
0111034460 SP3 Increased Honey production	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0111044460 SP4 Livestock products value addition	-	15,000,000	15,000,000
0113004460 P13 Livestock Diseases prevention and Control	-	-	-
0113014460 SP1 Livestock and Zoonic disease prevention	-	-	-
4470000300 Veterinary Services			
4470000301 Veterinary Services Headquarters			
0106004460 P6 Veterinary services	12,779,781	-	12,779,781
0106014460 SP1 General administration, planning & support services	12,779,781	-	12,779,781
0106024460 SP2 Support service	-	-	-
4470000400 Fisheries Development			
4470000401 Fisheries Development Headquarters			
0107004460 P7 Fisheries services	2,000,000	-	2,000,000
0107014460 SP1 General administration, planning & support services	2,000,000	-	2,000,000
0107024460 SP2 Support service	-	-	-
0115004460 P15 Fisheries Development and Management	-	12,000,000	12,000,000
0115014460 SP1 Aquaculture Development	-	5,000,000	5,000,000
0115024460 SP2 Dam Fisheries Development	-	5,000,000	5,000,000
0115034460 SP3 Aquaculture Development	-	2,000,000	2,000,000
4470000200 Agricultural Services			
4470000201 Agricultural Services Headquarters			
0110004460 P10 General administration	15,500,000	-	15,500,000
0110014460 SP1 General administrative services	15,500,000	-	15,500,000
4470000500 Agricultural Training Services			
4470000501 Agricultural Training Services Headquarters			
0108004460 P8 Agricultural training services	4,000,000	8,000,000	12,000,000
0108014460 SP1 Agricultural Training services	4,000,000	-	4,000,000
0108024460 SP2 Agricultural Training development	-	8,000,000	8,000,000
4470000600 Agricultural Mechanization Services			
4470000601 Agricultural Mechanization Services Headquarters			
0109004460 P9 Agricultural mechanization services	4,000,000	4,500,000	8,500,000
0109014460 SP1 General administration, planning & support services	4,000,000	-	4,000,000
0109024460 SP2 Support service	-	4,500,000	4,500,000
0105004460 P5 Agricultural Development	-	-	-
0105014460 SP1 Agricultural Mechanization services	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0105024460 SP2 Agricultural Mechanization development	-	-	-
0505004460 P5 General Administration, Planning and support services	-	-	-
0505014460 SP1 General Administration services	-	-	-
0114004460 P14 Crop Production and Management	2,000,000	359,514,890	361,514,890
0114014460 SP1 Farm input Support	-	-	-
0114024460 SP2 Agribusiness Infrastructure development	-	21,400,000	21,400,000
0114034460 Food Security Initiatives	2,000,000	20,000,000	22,000,000
0114044460 Infrastructure Development & Support Services	-	296,614,890	296,614,890
0114054460 Agriculture Training Centre	-	-	-
0114064460 Agricultural Mechanization Services	-	-	-
0114074460 Affruiation	-	21,500,000	21,500,000
4470000700 Livestock Fisheries Development & Blue Economy			
4470000701 Headquarters			
0116004460 P16 Urban Development-Kabarnet			
0116004460 P16 Urban Development-Kabarnet	<b>8,000,000</b>	<b>30,000,000</b>	<b>38,000,000</b>
4474000100 Headquarters			
4474000101 Headquarters			
0116004460 P16 Urban Development-Kabarnet	<b>8,000,000</b>	<b>30,000,000</b>	<b>38,000,000</b>
0116014460 SP1 General Administration services	8,000,000	2,000,000	10,000,000
0116024460 SP2 Urban development Kabarnet			-
0116034460 Infrastructure Development Services		20,000,000	20,000,000
0116044460 Sanitation & Waste Management		6,000,000	6,000,000
0116054460 Urban Safety & Disaster Control Services		2,000,000	2,000,000
4475000000 COUNTY PUBLIC SERVICE BOARD			
4475000000 COUNTY PUBLIC SERVICE BOARD	<b>21,922,030</b>	-	<b>21,922,030</b>
4475000100 Headquarters			
4475000101 Headquarters			
0726004460 P26 County Public Board services	21,922,030	-	21,922,030
0726014460 SP1 General administrative services	17,922,030	-	17,922,030
0726024460 SP2 Infrastructure development	-	-	-
0726034460 County Public Service Board	2,000,000	-	2,000,000
0726044460 Ethics Values & Principles	2,000,000	-	2,000,000
0712004460 P12 County Public service Board	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0712014460 SP1 General administration, planning & support services			-
0712024460 SP2 Recruitment, training, Development & Staff welfare			-
4476000000 COUNTY EXECUTIVE DEVOLUTION & SPECIAL PROGRAMS			
4476000000 COUNTY EXECUTIVE DEVOLUTION & SPECIAL PROGRAMS	<b>160,500,000</b>	<b>422,100,000</b>	<b>582,600,000</b>
4476000100 Devolution & Special Programmes			
4476000101 Headquarters			
0727004460 P27 Public Administration infrastructural development	12,000,000	-	12,000,000
0727014460 SP1 ICT Development	-	-	-
0727024460 SP2 Infrastructure development	-	-	-
SP3: External Resource Mobilisation, Research and Public policy	2,000,000		
SP4: Disaster Risk Management	3,000,000		
Peace Building and Conflict Management	2,000,000		
SP5: Civic Education	2,000,000		
SP6: Research and Public Policy	3,000,000		
KDSP II	41,500,000	352,100,000	393,600,000
SP1. Sustainable financing and expenditure management	9,155,728		9,155,728
SP2: Intergovernmental coordination and institutional performance and human resource management	10,254,205		10,254,205
SP 3: oversight participation and accountability	10,433,292		10,433,292
SP 4: administrative and coordination service	7,656,775		7,656,775
SP 5: KDSP II Priority Development Project for KDSP Level grant	4,000,000	352,100,000	356,100,000
0725004460 P25 County Executive services	8,000,000	-	8,000,000
0725014460 SP1 General administrative services GDU	4,000,000	-	4,000,000
0725024460 SP2 Infrastructure development	-	-	-
0703014460 SP1 General administration, plan (INTER GOVERNMENTAL )	4,000,000	-	4,000,000
0703024460 SP2 Support service		-	-
4476000200 The Governors Office			
4476000201 Headquarters			
0703004460 P3 GOVERNORS OFFICE	70,000,000	40,000,000	110,000,000
0703014460 SP1 General administration, planning & support services	30,000,000	-	30,000,000
0703024460 SP2 Support service	40,000,000	40,000,000	80,000,000
4476000300 Deputy Governor Office			
4476000301 Headquarters			

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0704004460 P4 DEPUTY GOVERNOR	29,000,000	30,000,000	59,000,000
0704014460 SP1 General administration, planning & support services	14,000,000	-	14,000,000
0704024460 SP2 Support service	10,000,000	-	10,000,000
0723034460 SP3 Deputy Governor	5,000,000	30,000,000	35,000,000
4477000000 PUBLIC SERVICE ADMINISTRATION ICT & E GOVERNMENT			
4477000000 PUBLIC SERVICE ADMINISTRATION ICT & E GOVERNMENT	<b>4,025,387,536</b>	<b>30,000,000</b>	<b>4,053,387,536</b>
4477000100 Public Service Administration ICT & E-Government			
4477000101 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	3,740,554,418	30,000,000	3,768,554,418
0723144460 Infrastructure Development Services	-	20,000,000	20,000,000
0723164460 Disaster Response & Management	2,000,000	-	2,000,000
0723174460 Research & Public Policy	2,000,000	-	2,000,000
0723184460 Public Participation & Civic Education	2,000,000	-	2,000,000
0723194460 Partnership & Linkages (HRM)	2,000,000	-	2,000,000
0723204460 Human Resource Management	3,704,829,418	-	3,704,829,418
0723214460 Devolution Support Services	20,725,000	-	20,725,000
SP 5Mandatory Inservice for civil servants	2,000,000		
SP1 ICT promotion and Idea Incubation	5,000,000	10,000,000	15,000,000
0721004460 P21 Civic Education Development Services	6,000,000	-	6,000,000
0721014460 SP1 Civic Education Development Services	3,000,000	-	3,000,000
0721024460 SP2 Support service	-	-	-
0723054460 SP5 Public Administration and devolution Services	-	-	-
0723064460 SP6 Communication Services	3,000,000	-	3,000,000
0722004460 P22 Inter and intra -governmental Relations services	3,000,000	-	3,000,000
0722014460 SP1 Inter and intra -governmental Relations services	3,000,000	-	3,000,000
07220214460 SP2 Support service	-	-	-
0723154460 Intergovernmental Relations	-	-	-
4477000200 County Secretary			
4477000201 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	20,000,000	-	20,000,000
0723014460 SP1 General administrative services	20,000,000	-	20,000,000
0705004460 P5 County Secretary	170,000,000	-	170,000,000

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0705014460 SP1 General administration, planning & support services	-	-	-
0705024460 SP2 Support service	170,000,000	-	170,000,000
0723024460 SP2 County Secretary	-	-	-
4477000300 Tiaty West Sub-County			
4477000301 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,029,000	-	7,029,000
0723014460 SP1 General administrative services	5,029,000	-	5,029,000
0723114460 SP11 Tiaty Sub County Administration Services	2,000,000	-	2,000,000
0706004460 P6 Tiaty sub county (Administration)	-	-	-
0706014460 SP1 General administration, planning & support services	-	-	-
0706024460 SP2 Support service	-	-	-
4477000400 Tiaty East Sub-County			
4477000401 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,251,000	-	7,251,000
0723014460 SP1 General administrative services	4,751,000	-	4,751,000
0723114460 SP11 Tiaty Sub County Administration Services	2,500,000	-	2,500,000
0706004460 P6 Tiaty sub county (Administration)	-	-	-
0706014460 SP1 General administration, planning & support services	-	-	-
0706024460 SP2 Support service	-	-	-
4477000500 Baringo North Sub County			
4477000501 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,486,222	-	7,486,222
0723014460 SP1 General administrative services	4,986,222	-	4,986,222
0723094460 SP9 Baringo North Sub County Administration Services	2,500,000	-	2,500,000
0707004460 P7 Baringo North sub county	-	-	-
0707014460 SP1 General administration, planning & support services	-	-	-
0707024460 SP2 Support service	-	-	-
4477000600 Baringo Central Sub County			
4477000601 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,218,027	-	7,218,027
0723014460 SP1 General administrative services	5,218,027	-	5,218,027
0723084460 SP8 Baringo Central Sub County Administration Services	2,000,000	-	2,000,000
0708004460 P8 Baringo central sub county	-	-	-

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
0708014460 SP1 General administration, planning & support services	-	-	-
0708024460 SP2 Support service	-	-	-
4477000700 Baringo South Sub County			
4477000701 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,484,000	-	7,484,000
0723014460 SP1 General administrative services	4,984,000	-	4,984,000
0723104460 SP10 Baringo South Sub County Administration Services	2,500,000	-	2,500,000
0709004460 P9 Baringo South sub county	-	-	-
0709014460 SP1 General administration, planning & support services	-	-	-
0709024460 SP2 Support service	-	-	-
4477000800 Mogotio Sub County			
4477000801 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,012,377	-	7,012,377
0723014460 SP1 General administrative services	5,012,377	-	5,012,377
0723074460 SP7 Mogotio Sub County Administration Services	2,000,000	-	2,000,000
0710004460 P10 Mogotio sub county	-	-	-
0710014460 SP1 General administration, planning & support services	-	-	-
0710024460 SP2 Support service	-	-	-
4477000900 Eldama Ravine Sub County			
4477000901 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	7,052,492	-	7,052,492
0723014460 SP1 General administrative services	5,052,492	-	5,052,492
0723134460 SP13 Eldama Ravine Sub County Administration Services	2,000,000	-	2,000,000
0711004460 P11 Eldama Ravine sub county	-	-	-
0711014460 SP1 General administration, planning & support services	-	-	-
0711024460 SP2 Support service	-	-	-
4477001000 Legal Services Unit			
4477001001 Headquarters			
0723004460 P23 General Administration, Planning and Support Services	35,300,000	-	35,300,000
0723014460 SP1 General administrative services	5,300,000	-	5,300,000
0723044460 SP4 Legal services	30,000,000	-	30,000,000
4478000000 COUNTY ECONOMIC PLANNING			
4478000000 COUNTY ECONOMIC PLANNING	<b>46,624,618</b>	<b>8,000,000</b>	<b>54,624,618</b>

CFSP PROGRAMME FOR FY 2025/ 2026	Approved CFSP Allocation 2026 2027		
	Recurrent Expenditure	Development Expenditure	Total Expenditure
4478000100 Economic Planning Headquarters			
4478000101 Headquarters			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	15,000,000	-	15,000,000
0720014460 SP1 General administration, planning & support services	15,000,000	-	15,000,000
0716014460 SP1 Economic planning	-	-	-
4478000200 Budget & budgetary Control Supply Services			
4478000201 Budget & budgetary Control Supply Services			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	15,000,000	-	15,000,000
0720014460 SP1 General administration, planning & support services	7,000,000	-	7,000,000
0716044460 SP4 Budget process and public participation services	4,000,000	-	4,000,000
0716074460 Budget Supply Services	4,000,000	-	4,000,000
4478000300 Monitoring & Evaluation Services			
4478000301 Monitoring & Evaluation Services			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	6,624,618	8,000,000	14,624,618
0720014460 SP1 General administration, planning & support services	3,624,618	-	3,624,618
0716034460 SP3 Monitoring and Evaluation Services	3,000,000	8,000,000	11,000,000
4478000400 Resource Mobilization & Investment Promotion			
4478000401 Resource Mobilization & Investment Promotion			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	6,000,000	-	6,000,000
0720014460 SP1 General administration, planning & support services	3,000,000	-	3,000,000
0720014460 SP1 Resource Mobilization & Investment Promotion	3,000,000	-	3,000,000
0716084460 Resource Mobilization & Investment Promotion	-	-	-
4478000500 County Statistics			
4478000501 County Statistics			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	4,000,000	-	4,000,000
0720014460 SP1 General administration, planning & support services	2,000,000	-	2,000,000
0716094460 Statistical Services	2,000,000	-	2,000,000
4478000600 Economic Planning Services			
4478000601 Economic Planning Services			
0716004460 P16 Economic Planning, Budget, Monitoring and Evaluation Services	-	-	-
0720014460 SP1 General administration, planning & support services	-	-	-
0720014460 SP1 Economic Planning Services	-	-	-
	<b>6,230,136,5</b>	<b>3,041,477,2</b>	<b>9,269,613,8</b>

<b>CFSP PROGRAMME FOR FY 2025/ 2026</b>	<b>Approved CFSP Allocation 2026 2027</b>		
	<b>Recurrent Expenditure</b>	<b>Development Expenditure</b>	<b>Total Expenditure</b>
	<b>87</b>	<b>15</b>	<b>02</b>

CFSP 2026

### Annex 3: Public Participation Priorities

S/No.	Sub county	Priority Areas per Sub County
<b>1</b>	<b>Baringo North</b>	Agriculture, Livestock and Fisheries
		Water and Irrigation
		Health services
		Education, Vocational Training and Library Services
<b>2</b>	<b>Mogotio</b>	Water and Irrigation
		Roads, Transport, Public Works and Infrastructure
		Education, Vocational Training and Library Services
		Lands, Housing and Urban Development
<b>3</b>	<b>Eldama Ravine</b>	Water and Irrigation
		Health services
		Education, Vocational Training and Library Services
<b>4</b>	<b>Tiaty West</b>	Water and Irrigation
		Education, Vocational Training and Library Services
		Health services
<b>5</b>	<b>Tiaty East</b>	Water and Irrigation
		Education, Vocational Training and Library Services
		Health services
<b>6</b>	<b>Baringo Central</b>	Roads, Transport, Public Works and Infrastructure
		Water and Irrigation
		Education, Vocational Training and Library Services
		Health services
<b>7</b>	<b>Baringo south</b>	Roads, Transport, Public Works and Infrastructure
		Education, Vocational Training and Library Services
		Agriculture, Livestock and Fisheries
		health services