

**COUNTY GOVERNMENT OF WAJIR**



**DEPARTMENT OF FINANCE AND ECONOMIC PLANNING**

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# **COUNTY FISCAL STRATEGY PAPER**

## **2026**

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*“investing in productive sectors to transform livelihoods and improve living standard”*

**FEBRUARY 2026**

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**The County Executive Committee Member  
Department of Finance and Economic Planning  
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**CFSP 2026 will be published on the website at: [www.wajir.go.ke](http://www.wajir.go.ke) within 7 days of adoption by the County Executive Committee.**

## **FOREWORD**

The County Fiscal Strategy Paper (CFSP) 2026 outlines the County Government's medium-term fiscal policies and strategic priorities as articulated in the Governor's Manifesto and the County Integrated Development Plan (CIDP) 2023/2027 which include the provision of quality and affordable healthcare, enhancement of food security, social protection for vulnerable groups, access to early childhood education, development of critical infrastructure, and strengthening resilience to climate-change-related shocks.

The County Government has initiated key programmes to improve service delivery across the county since this government came into power in 2022. These include the provision of quality healthcare services through upgrading of health facilities and employment health human resource, access to clean and safe water for domestic use, expansion and rehabilitation of infrastructure, and implementation of social protection programmes for vulnerable populations. Notable flagship projects undertaken during this period include the ongoing upgrading of Wajir Referral Hospital to Level 5 status and upgrading of 8 other health facilities to level 4, construction of the County Aggregation and Industrial Park, and the drilling of boreholes and excavation of water pans across the county.

Despite these efforts, the County continues to face several challenges in the delivery of services. These include global economic pressures affecting supply chains, a poorly developed transport network, inadequate water resources, weak energy infrastructure, public health emergencies, climate-related shocks that adversely affect food security, and high levels of illiteracy, among others. In the medium term, the County is projected to experience suppressed rainfall, which may result in drought conditions and disease outbreaks if adequate interventions are not implemented. This situation necessitates the allocation of sufficient resources towards drought mitigation measures and economic recovery initiatives.

For the FY 2026/2027, the budget is projected at Kshs. 12.189 billion, with Kshs. 8.521 billion for recurrent expenditure and Kshs. 3.668 billion for development expenditure. The budget will be financed through an equitable share from the National Government amounting to Kshs. 10.638 billion; conditional and unconditional additional allocations from the National Government's share of revenue totaling Kshs. 80.679 million; conditional additional allocations financed through loans and grants from development partners amounting to Kshs. 1.120 million; and own-source revenue projected at Kshs. 350 million.

In the medium term, the County's fiscal space remains constrained. Consequently, strict expenditure ceilings set for the FY 2026/2027 budget and the Medium-Term Expenditure Framework period. These ceilings will guide the preparation of detailed departmental budget estimates, which shall be submitted to the County Assembly for approval by 30th April 2026. In finalizing their budget proposals, departments are required to prioritize programmes with high socio-economic impact particularly those that create employment, alleviate poverty, enhance access to services, and improve the overall livelihoods and well-being of the county residents.

CPA Mohamed Hassan Hussein  
County Executive Committee Member  
**FINANCE AND ECONOMIC PLANNING**

## **ACKNOWLEDGEMENT**

This County Fiscal Strategy Paper 2026 (CFSP) outlines the County’s fiscal and budgetary framework for the FY 2026/2027 and Medium-Term Expenditure Framework period. It identifies key strategic priorities and fiscal policy directions in line with the Governor’s Manifesto and the Third County Integrated Development Plan (CIDP) 2023–2027. The CFSP 2026 is a critical statutory document that sets sectoral and programme-based resource ceilings to guide the preparation of the FY 2026/2027 County Budget Estimates and the medium-term budgets.

The preparation of this Paper was undertaken through a participatory and consultative process involving all County departments. Sector priorities were identified and consolidated through departmental sector reports. In addition, public participation forums were conducted across all six sub-counties, ensuring that community views, concerns, and development priorities were incorporated into the final document.

I wish to express my sincere gratitude to members of the public and all interested stakeholders who participated in the public participation forums held on 19<sup>th</sup> February 2026 across the six sub-counties, as well as those who submitted written memoranda to our offices. Their input shaped this paper.

I also acknowledge the leadership and guidance provided by the County Executive Committee Member for Finance and Economic Planning in steering the preparation of this statutory document within the stipulated timelines. Special thanks goes to all County Executive Committee Members (CECMs) and County Chief Officers from the various departments for their continued support throughout the preparation process.

Further, I recognize the support of our development partners, particularly UNICEF, for facilitating the CFSP drafting Workshop, during which departmental sector reports were consolidated into the draft CFSP, resulting in the preparation of the Zero Draft.

Finally, I commend my staff at the Economic Planning, Budget, and Statistics Department for their coordination, technical input, and dedication in compiling this Paper. They demonstrated commendable teamwork and commitment throughout the preparation of the CFSP 2026

CPA Ahmed Hussein Mohamed

**County Chief Officer**

**ECONOMIC PLANNING, BUDGET, STATISTICS, AUDIT AND COMPLIANCE**

## ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
CO	Chief Officer
CRA	Commission of Revenue Allocation
FY	Financial Year
GCP	Gross County Product
GDP	Gross Domestic Product
IBEC	Inter-Governmental Budget and Economic Council
ICT	Information and Communication Technology
IFMIS	Integrated Financial Management Information System
KNBS	Kenya National Bureau of Statistics
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
NHIF	National Health Insurance Fund
PE	Personnel Emoluments
PFM	Public Finance Management
PPP	Public Private Partnership
PWD	People with Disabilities
SRC	Salaries and Remuneration Commission
SWG	Sector Working Group
WCRH	Wajir County Referral Hospital – Level 5

# TABLE OF CONTENTS

<b>FOREWORD</b> .....	<b>II</b>
<b>ACKNOWLEDGEMENT</b> .....	<b>III</b>
<b>ABBREVIATIONS AND ACRONYMS</b> .....	<b>IV</b>
<b>TABLE OF CONTENTS</b> .....	<b>V</b>
<b>LIST OF TABLES AND FIGURES</b> .....	<b>VII</b>
<b>CHAPTER ONE: COUNTY STRATEGIC BLUE PRINT</b> .....	<b>8</b>
1.1. OVERVIEW .....	8
1.2. COUNTY STRATEGIC PRIORITIES.....	8
1.3. LEGAL BASIS FOR THE PUBLICATION OF THE COUNTY FISCAL STRATEGY PAPER .....	10
1.4. FISCAL RESPONSIBILITY PRINCIPLES .....	10
1.5. ORGANIZATION OF THE COUNTY FISCAL STRATEGY PAPER.....	10
<b>CHAPTER TWO: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK</b> .....	<b>11</b>
2.1 OVERVIEW .....	11
2.1.1 GLOBAL AND REGIONAL ECONOMIC DEVELOPMENTS .....	11
2.2 REVIEW OF RECENT ECONOMIC PERFORMANCE.....	13
2.2.1. Interest Rates Developments:.....	14
2.2.2 Wajir County Local Economic Development.....	14
2.2.3 Update on Fiscal Performance and Emerging Challenges.....	18
2.4 SIGNIFICANT ECONOMIC, LEGISLATIVE AND FINANCIAL EVENTS .....	21
2.6 RISKS TO THE ECONOMIC OUTLOOK .....	23
<b>CHAPTER THREE: FISCAL POLICY AND BUDGET FRAMEWORK</b> .....	<b>25</b>
3.1 FISCAL FRAMEWORK AND MEDIUM-TERM BUDGET .....	25
3.1.1 Revenue Projections and Expenditure Trends .....	25
3.1.2 Expenditure Projections.....	28
3.1.3 Fiscal Balance and Deficit Financing .....	29
3.2 FY 2026/27 AND MEDIUM-TERM BUDGET PRIORITIES.....	30
3.3 FISCAL POLICY STATUS.....	31
3.4 FISCAL STRATEGY PAPER’S OBLIGATION TO OBSERVE FISCAL RESPONSIBILITY PRINCIPLES.....	31
3.4.1 Fiscal Structural Reforms .....	32
3.4.2 Debt Financing Policy.....	32
3.5 FISCAL RISK OUTLOOK .....	32
<b>CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK</b> .....	<b>34</b>
4.1 RESOURCE ENVELOPE .....	34
4.2 EXPENDITURE PROJECTIONS .....	35
4.3 FY 2026/2027 AND MEDIUM-TERM BUDGET PRIORITIES .....	36
4.3.1 BUDGETARY ALLOCATIONS FOR THE FY 2026/2027 AND THE MEDIUM TERM.....	37
4.4 FINALIZATION OF SPENDING PLANS .....	40
4.5 DETAILS OF SECTOR PRIORITIES .....	40
4.5.1 HEALTH SERVICES .....	40
4.5.2 EDUCATION .....	42
4.5.3 AGRICULTURE, RURAL AND URBAN DEVELOPMENT.....	43
4.5.4 ENERGY, INFRASTRUCTURE AND ICT .....	45
4.5.5 GENERAL ECONOMIC-COMMERCIAL AND LABOR AFFAIRS .....	46
4.5.6 ENVIRONMENTAL PROTECTION, WATER AND NATURAL RESOURCES .....	47

4.5.7 SOCIAL PROTECTION, CULTURE AND RECREATION .....	50
4.5.8 PUBLIC ADMINISTRATION, FISCAL AND INTERGOVERNMENTAL RELATIONS .....	52
<b>CHAPTER FIVE: CONCLUSION AND NEXT STEPS .....</b>	<b>53</b>
<b>CHAPTER FIVE: CONCLUSION AND NEXT STEPS .....</b>	<b>53</b>
<b>ANNEXES .....</b>	<b>54</b>
ANNEX 1: MTEF BUDGET PREPARATION TIMELINE FINANCIAL YEAR 2026/2027 .....	54
ANNEX 2: COUNTY GOVERNMENT FISCAL PROJECTIONS (IN KENYA SHILLINGS) FY2026/2027 MTEF .....	56
ANNEX 3: MTEF SECTOR PROGRAMME CEILINGS (KSHS.) - FY2026/2027 MTEF .....	57
1. RECURRENT .....	57
2. DEVELOPMENT .....	64
ANNEX 4: OWN SOURCE REVENUE COLLECTION (KSHS.) FOR FIRST HALF 2025/2026 .....	68

## LIST OF TABLES AND FIGURES

### LIST OF TABLES

Table 3.5: Actual and Projected Development Expenditure (in Kshs ) .....	29
Table 6: Sector Ceilings for FY 2026/2027- FY 2028/2029 (in Kshs Millions).....	37

### LIST OF FIGURES

Figure 1: Wajir County GCP by Economic Activity.....	16
Figure 2: Wajir County nominal GCP growth, from 2021-2024 .....	18
Figure 3: The Trend in Own-Source Revenue Collection from FY 2017/18 to First half FY 2025/2026 .....	20
Figure 4: Top Streams of Own Source Revenue in First Half FY 2025/26 .....	20
<b>Figure 5: Actual Expenditure Trends by Economic Classifications from FY 2021/2022 – FY 2024/2024 (in Millions) .....</b>	<b>27</b>

## CHAPTER ONE: COUNTY STRATEGIC BLUE PRINT

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### 1.1. Overview

1. Section 117 (1) of the Public Finance Management Act, 2012 requires the County Treasury to prepare County Fiscal Strategy Paper (CFSP), submit it to the County Executive Committee for approval and onward submission to the County Assembly by the 28<sup>th</sup> February of each calendar year. The County Treasury in preparing the 2026 County Fiscal Strategy Paper (CFSP) has sought and taken into account the views of the public in public participation forums and other stakeholders. The 2026 CFSP is the fourth strategy paper prepared in the stewardship of H.E. FCPA Ahmed Abdullahi.

2. The Paper presents MTEF period of 2026/2027-2028/2029 prepared against a backdrop of stable global and domestic economic outlook. Global real GDP is estimated to moderately grow to 3.1 percent in 2026. However, anticipated weak global demand and heightened geopolitical tensions continue to pose significant risks to the global outlook.

3. During 2025 the sectors in the Kenya economy had comparative varying performance. The 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 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. This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of services sector.

4. 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 favorable weather conditions experienced in most parts of the country involved in crop and animal production.

### 1.2. County Strategic Priorities

5. The 2026 Paper specifies the broad strategic priorities and policy goals that is going to guide preparation of 2026/27 County Budget and over the Medium Term. During 2026/27-2028/29 Medium Term Expenditure Framework (MTEF) the Government will endeavor some key outcomes or transformations. They include:

#### i. Increased Access to affordable and quality Healthcare

6. Accessible and quality healthcare is vital for healthy population. The government will prioritize steady procurement of pharmaceutical and non-pharmaceutical items to improve their supply and distribution for the health facilities. Emergency referral service remains an important Programme for the sector to ensure the public access services not offered in the county. Currently, the County Government spends at least Kshs. 50,000 per referral to Nairobi. To reduce referrals out of the county, the Government will

continue upgrading the Wajir county referral hospital and the sub-county hospitals to standard level 4. This will involve effectuating theatres, intensive Care Unit (ICU), High Dependency Care Unit (HDU), Casualty and Emergency Unit. Maternities will be constructed and equipped in high volume facilities and additional Health Centres (3A) is going to be upgraded to Level 3B. Family Health and Special Programmes will be prioritized for funding to reduce maternal mortality, infant mortality, Immunization, TB and HIV & AIDS prevalence in the county. Further the Government will invest more in the Health Sector by recruiting different cadres, prioritize their training and mentorship programmes to improve service delivery. Also, the Government is going to partner with the National Government in up scaling Social Health Insurance Fund (SHIF) to ensure all households in the county are registered by the year 2027.

## **ii. Enhance Access to Safe Water and Sanitation Services**

7. Wajir is a water stressed county. Informed by this background, the Government will invest in maintaining existing water sources and initiatives to expand water services for the county populace. The main water sources include shallow wells, boreholes and water pans. In order to ensure availability and sustainable management of water and achieve universal equitable access to safe and affordable drinking water, the government will undertake hydrological surveys, water resource mapping, borehole drilling, equipping and renovation, water pan excavation, Installation of reverse osmosis plants and construction of water works for domestic and livestock use. In addition, construction of roof catchment and underground tank is going to be prioritized as well as rehabilitation of water systems and water works will be catered for. Implementation of Wajir Water and Sanitation project which is in its final phase will continue. The project is aimed to improve water access for Wajir Municipality residents and also drill additional boreholes outside the Municipality to be administered by WAJWASCO to improve water resource management.

## **iii. Improved access to basic education, acquisition of competitive skills and Support to Vulnerable Groups**

8. Wajir is among counties with low enrolment in pre-primary and high adult illiteracy rate. The Education sector's goal is to enhance literacy and acquisition of competitive skills and protect vulnerable members of the society through social programs. The Government will improve access, retention and transition of learners in ECD and TVET. It is going to provide conducive learning environment through construction of new ECDE classrooms, sanitation facilities and renovating existing infrastructure. In addition, chairs and tables, learning materials, in-door and out-door playing material will be provided for the pre-primary learners.

Furthermore, Meals Program will be prioritized at the pre-primary education level to increase enrolment and transition. Training of ECD teachers on CBC and holistic learning will be a priority in the medium term. The government acquisition of digital literacy gadgets will promote digital literacy among learners. Again, the Government aims to increase enrolments in polytechnics by providing the appropriate tools and equipment. Bursaries will be funded for secondary, colleges and university education to support needy bright students. Girl Child education is going to be supported through provision of mentoring programmes, sanitary pads and undergarments. The Government will also support the vulnerable members of the society by up scaling cash transfers for the severely disabled, strengthening child protection initiatives for OVCs and establishing social service board that will fight radicalization, drug abuse as well as FGM and Gender Based Violence.

## **iv. Increased agricultural Production and Productivity**

9. Access to water for farmers will be supported through excavation of water pans, drilling and equipping of boreholes for irrigation. In addition, the Government has funded acquisition of small-scale irrigation kits. Land under crop production is expected to increase through enhanced mechanized land preparation using farm tractors as well as enhanced extension services by deploying technical officers in

all the wards to transfer skills across all the value chains, including the emerging value chains like bee keeping and exotic breeds for chicken. Establishment of demonstration farms across all sub-counties to enhance farmer education and transfer of new technologies and methods has been completed.

10. To facilitate livestock products export and boost animal market the government will finalize phase investment in the completion of the international abattoir. In deliberate efforts towards disease control, the Department of Agriculture and Livestock will operationalize additional vet labs and construct vaccine cold chain stores. In addition, cattle crushes will be established across the sub-counties. Meat inspectors for all the sub-counties will be trained. Facilitation of fodder production through provision of seeds, extension services, and construction of hay store. The government will prioritize access to affordable credit for MSMEs to ensure business growth. Also, construction of aggregation centres will be a priority in the medium term with key value chains given priority.

### **1.3. Legal Basis for the Publication of the County Fiscal Strategy Paper**

11. Section 117 (1) of Public Finance Management Act, 2012 requires County Treasury to prepare County Fiscal Strategy Paper to be approved by the County Executive Committee and submitted to the County Assembly by the 28<sup>th</sup> February of every calendar year.

### **1.4. Fiscal Responsibility Principles**

12. Section 107 (2) of the Public Finance Management Act, 2012 requires the County Treasury to enforce the following fiscal responsibility principles:

- i. The county government's recurrent expenditure shall not exceed the county government's total revenue;
- ii. Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
- iii. The county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
- iv. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- v. The county debt shall be maintained at a sustainable level as approved by county assembly;
- vi. The fiscal risks shall be managed prudently;
- vii. 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 the future.

### **1.5. Organization of the County Fiscal Strategy Paper**

13. The Paper is organized into five sections. Section I gives an overview of the strategic outcomes for the Medium Term. Section II presents recent economic developments and the Government's Medium Term policy outlook. Section III sets out the fiscal policy stance and the 2026/27- 2028/29 Budget Framework for the Government. Section IV lays out the resource envelope available for departmental allocation, spending priorities and the Medium Term Expenditure Estimates for the departments programmes. Section V gives summary of the changes and decisions to be effected in the 2026/27 Budget Framework.

## CHAPTER TWO: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK

### 2.1 Overview

14. This chapter reviews recent global, national, and county-level economic developments and outlines the medium-term economic outlook underpinning the County Fiscal Strategy Paper (CFSP) for FY 2026/27- FY 2028/29. The analysis provides the macroeconomic and fiscal context required under Section 117 of the Public Finance Management (PFM) Act, 2012, and the National Treasury CFSP guidelines.

#### 2.1.1 Global and Regional Economic Developments

15. The global real GDP has stabilized, with growth of 3.2 percent in 2025, moderating to 3.1 percent in 2026. Strong consumer spending, more favorable financial conditions and a rebound in exports to the United States support robust economic activity in 2025 that is meant to preempt tariff hikes. Momentum will slow in 2026 as the export boost fades and higher tariffs and trade uncertainty take hold. Sluggish global demand and escalating geopolitical tensions pose critical risks to the economic outlook. In advanced economies, growth is expected to remain modest at 1.6 percent in both 2025 and 2026. In the United States, growth is projected at 2.0 percent in 2025, rising to 2.1 percent in 2026, driven by resilient household spending and strong business investment in AI technologies. The Euro Area is projected to grow 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.

16. Emerging market and developing economies are projected to grow 4.1 percent in 2025, slowing to 4.0 percent in 2026. Growth is underpinned by resilient domestic demand in South Asia and the Middle East/Central Asia, as well as recoveries in investment in several countries. China's growth slows, weighing on the aggregate, while Latin America's growth remains sluggish due to external pressures. The Sub Sahara African countries are projected to grow at 4.1 percent in 2025, and pick up to 4.4 percent in 2026. This resilience is underpinned by macroeconomic stabilization, recovering private consumption, improving investment conditions, and ongoing economic reforms. Despite this resilience, the region still faces risks from fiscal pressures and external vulnerabilities. (BPS 2025)

#### 2.1.2 National Economic Developments

17. Kenya's economy has shown remarkable resilience over the past three years, outpacing both global and regional averages with steady growth. This strength stems from deliberate policies and a diversified economy. The economy has withstood domestic and external shocks. In 2024, it grew 4.7 percent, driven by growth in all sub-sectors except construction, mining and quarrying. The economy remained strong in the first and second quarters of 2025, with 4.9 percent and 5.0 percent growth, respectively. This growth was underpinned by strong agricultural performance, industry recovery, and services resilience. All sectors recorded positive growth rates in the first half of 2025, with varied magnitudes.

18. In 2025, the **primary sector** grew 6.2 percent in the first quarter and 4.9 percent in the second, compared to 4.5 percent and 4.0 percent in the corresponding quarters of 2024. This was due to robust growth in agriculture, forestry, and fishing, and a mining and quarrying recovery. Agriculture, forestry, and fishing expanded 6.0 percent in the first quarter and 4.4 percent in the second, compared to 5.6 percent and 4.5 percent in 2024. This performance was driven by favorable weather conditions

experienced in most parts of the country involved in crop and animal production. Favorable weather conditions drove this performance, evident in increased production of milk, coffee, vegetables, fruits, and cut flowers. However, the sub-sector's performance was somewhat curtailed by a decline in tea production.

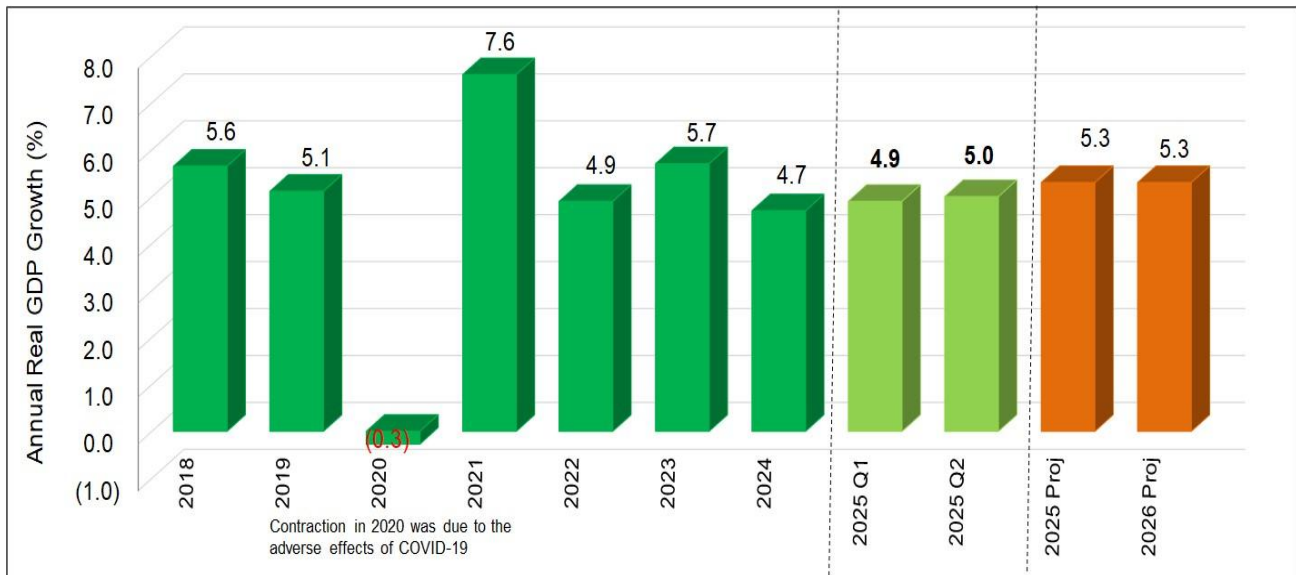
19. The **Mining and Quarrying sub-sector** surged 10.8 percent in the first quarter and 15.3 percent in the second, compared to a 16.1 percent and 5.5 percent contraction in 2024. This reflected increased activity and renewed investment following a subdued previous year.

20. In the first half of 2025, the **Industry Sector** grew 2.6 percent in the first quarter and 3.3 percent in the second quarter, a jump from 1.5 percent and 0.5 percent in the same quarters of 2024. This growth was driven by improved performance across manufacturing, electricity, and water supply, and construction. Manufacturing grew 2.1 percent in the first quarter of 2025, up from 1.9 percent in 2024, and 1.0 percent in the second quarter, down from 3.2 percent. This growth was supported by both food and non-food manufacturing activities. In food manufacturing, the sub-sector benefitted from strong increases in coffee auctions and milk deliveries. Non-food manufacturing also performed well, with increased production in cement and galvanized sheets. The electricity and water supply sector grew 3.6 percent in the first quarter and 5.7 percent in the second quarter of 2025, outpacing 2.8 percent and 1.2 percent in the same quarters of 2024. Growth was driven by higher electricity generation, with solar wind and geothermal contributing significantly, although increases in thermal generation and decline in hydro curtailed overall performance. Construction grew 3.0 percent in the first quarter and 5.7 percent in the second quarter, rebounding from 0.4 percent and 3.7 percent contraction in the same quarters of 2024. This was driven by increased consumption of key inputs such as cement, iron and steel.

21. The **services sector** grew 4.8 percent in the first quarter and 5.5 percent in the second quarter of 2025, a slowdown from 6.8 and 6.2 percent in 2024. Transportation and storage expanded 3.8 percent in the first quarter and 5.4 percent in the second quarter, compared to 4.1 and 3.4 percent in 2024. The performance was supported by increased activity in land transport, railway operations, and port throughput. Accommodation and food services grew 4.1 percent in the first quarter and 7.8 percent in the second quarter, a slowdown from 38.1 and 35.0 percent in 2024. The number of visitor arrivals via the two major airports, the Jomo Kenyatta International Airport (JKIA) and Moi International Airport (MIA) increased in the first half of 2025.

22. The information and communication sub-sector grew 5.8 percent in the first quarter and 6.0 percent in the second quarter of 2025, compared to 9.2 and 6.7 percent in 2024. Domestic and international mobile voice traffic increased, as did mobile broadband data consumption. The financial and insurance sub-sector grew 5.1 percent in the first quarter and 6.6 percent in the second quarter, compared to 9.6 and 8.0 percent in 2024. The slower growth reflects the impact of easing interest rates, which moderated earnings from financial intermediation, alongside relatively modest credit growth to the private sector. Leading indicators suggest improved performance in the third quarter of 2025. The economy is expected to grow 5.3 percent in 2025 and 2026, driven by resilient service sectors and agriculture, and the recovery of the industry sector. The outlook will be reinforced by the ongoing implementation of priorities under Bottom-Up Economic Transformation Agenda (BETA) (**Figure 2.1**). (BPS2026)

**Figure 2.1: Annual Real GDP Growth Rates, percent**



Source of Data: Kenya National Bureau of Statistics

## 2.2 Review of Recent Economic Performance

23. In 2024, Kenya’s real Gross Domestic Product (GDP) grew by 4.7 per cent, compared to a revised growth of 5.7 per cent in 2023. The growth was noted in most of the sectors of the economy with Agriculture, Forestry and Fishing growing by 4.6 per cent compared to 6.6 per cent growth in 2023. Other sectors also had notable growths including Financial & Insurance Activities (7.6%), Transportation and Storage (4.4%) and Real Estate (5.3%). Construction however, recorded a contraction of 0.7 per cent down from a growth of 3.0 per cent in 2023. Similarly, mining and quarrying recorded a contraction of 9.2 per cent compared to a 2023 contraction of 6.5 per cent as evidenced in the reduced production of key minerals, including construction materials, titanium, salt (crude), and gemstones.

24. Nominal GDP increased from KSh 15,033.6 billion in 2023 to KSh 16,224.5 billion in 2024 out of which with Agriculture, Forestry and Fishing contributed 22.5 per cent, an increase from 21.5 per cent in 2023. Combined, service activities contributed 61.1 per cent of the GDP while industry-related activities comprised 16.5 per cent of the GDP in 2024. At current prices, the Gross National Disposable Income increased to KSh 16,997.9 billion in 2024 from KSh 15,752.9 billion in 2023. Consequently, the Gross Domestic Product (GDP) per capita increased from KSh 291,770 in 2023 to KSh 309,460 in 2024. The Private final consumption expenditure increased from KSh 11,460.0 billion in 2023 to KSh 12,483.7 billion in 2024 while the government final consumption expenditure increased to KSh 1,809.9 billion from KSh 1,770.5 billion in 2023.

25. In 2025 the economy remained resilient and stable driven by a strong services sector, enhanced agricultural productivity supported by favourable weather and distribution of subsidized fertilizer and seeds by the Government. It’s also underpinned by a stable macroeconomic environment and steady international oil prices. Inflation stayed within the Government’s target range of 2.5 per cent to 7.5 per cent, supported by low non-food-non-fuel inflation, lower food and energy prices, and a stable exchange rate. The decline in interest rates continued to support growth in private sector credit, boost economic activity and accelerate growth. The economy enhanced by the implementation of priority value chains under the Bottom-Up Economic Transformation Agenda in core areas of Agricultural Transformation; Micro, Small and Medium Enterprise (MSME) Economy; Housing and Settlement; Healthcare; and Digital

Superhighway and Creative Economy aided by the identified enablers accelerated inclusive growth, lowered the cost of living; eradicated hunger; created jobs; expanded the tax base; and improved foreign exchange balances. On the demand side, aggregated demand remained robust, supported by both public and private sector activity, stronger exports of goods and services, and sustained diaspora remittances. (KNBS Economic Survey 2025)

**26. Inflation Developments:** Year-over-year inflation has been below the policy target range's midpoint of  $5.0 \pm 2.5$  percent since June 2024. Stable inflation is supported by abundant food supplies, favorable weather, and government interventions; lower fuel costs due to a stable exchange rate; lower international oil prices; and the decline in non-core inflation from previous monetary policy tightening. In October 2025, inflation stood at 4.6 percent, up from 2.7 percent in October 2024. The increase reflects easing monetary policy. Core inflation rose to 2.7 percent in October 2025 from 1.8 percent in October 2024, driven by higher processed food prices. 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 for vegetables like tomatoes, carrots, onions, and cabbages, alongside pressures from utilities and energy. (BPS2026)

### **2.2.1. Interest Rates Developments:**

**27. The** Central Bank of Kenya's Monetary Policy Committee has gradually eased monetary policy, lowering the Central Bank Rate from 13.0 percent in August 2024 to 9.25 percent in October 2025. The move aims to stimulate lending by banks to the private sector and support economic activities. It also seeks to keep inflationary expectations anchored and the exchange rate stable. Short-term interest rates have fallen in line with the easing of monetary policy. The average lending rate dropped to 9.3 percent in October 2025 from 12.1 percent in October 2024, while the 91-day Treasury Bills rate fell to 7.9 percent from 15.0 percent. The 182-day Treasury Bills rate dropped to 7.9 percent in October 2025 from 15.8 percent, and the 364-day Treasury Bills rate fell to 9.4 percent from 16.1 percent. Lower government domestic borrowing rates have reduced debt servicing costs. Commercial banks' average lending and deposit rates decreased in the year to September 2025, in sync with the easing of monetary policy. The average lending rate fell to 15.1 percent in September 2025 from 16.9 percent in September 2024, and the average deposit rate dropped to 7.6 percent from 11.2 percent. As a result, the average interest rate spread increased to 7.4 percent in September 2025 from 5.7 percent in September 2024. (BPS2026)

### **2.2.2 Wajir County Local Economic Development**

**28.** Wajir County faced a worsening drought situation in 2025, a direct result of the October–December short rains' poor performance. This deterioration comes after a short-lived recovery in 2024 that had been driven by the El Niño–enhanced 2023 short rains and the March–May 2024 long rains. The failure of recent seasons has left water sources depleted, seasonal water pans recorded only 10–20 percent recharge and dried up by mid-December 2025. The vegetation withered, and pastoral and agro-pastoral livelihood zones under increased moisture stress.

**29.** The county is faced with high levels of poverty with absolute poverty at 64.3% in 2025 and child multidimensional poverty at 89% and experience deprivation in the dimensions Child development, Nutrition, and Health among others as well as high illiteracy levels. It is paramount for the county government in addressing the existing challenges to prioritize pro poor programmes and initiatives as

well as investment in education, health and investment to put robust foundation for the private sector to thrive. In addition, access to affordable credit is vital to ensure small and medium enterprises have easier access to affordable funds for business expansion.

30. Livestock livelihoods are under siege. Pasture and browse conditions have deteriorated to poor or very poor, leaving animals gaunt and milk production far below average. Tropical Livestock Units remain below normal due to drought losses, forcing households to sell off livestock to meet basic needs. Water is scarce, Settlements dependent on water trucking increased from 130 in October 2025 to 177 in December 2025. Long treks and exorbitant costs exacerbated the situation. Crop production has been severely curtailed, leaving households with reduced food and income. Food security and nutrition outcomes have deteriorated, with 20 percent of the population in IPC Phase 3 (Crisis) (174,200 people) needing humanitarian aid, and more households are expected to move into IPC phase 3 and phase 4 (Emergency) over the next three months in the absence of scaled-up assistance. Child malnutrition rates are climbing. NDMA sentinel surveillance data (November 2025) indicates that 12.6 percent of children aged 6–59 months are at risk of moderate acute malnutrition, reflecting worsening food access and reduced milk availability. Livestock migration, disease, and water scarcity have heightened the risk of conflict. The situation exposes the fragility of recovery in Wajir County, demanding urgent humanitarian action and sustained resilience-building efforts. (KNBS Wajir Rapid Assessment Report December 2025)

31. Wajir County contributes 0.5 percent to the National Gross Value Added, with nominal GCP of Kshs 76,431 million, according to the KNBS GCP 2025 report. The nominal Gross County Product stood at Kshs 65,165 million in 2023 and Kshs 69,626 million in 2024. The average GCP growth rate from 2020 – 2024 stood at 4.8 percent. Favourable climatic conditions and the government's transformative BETA agenda, backed by the governor's support for productive value chains, drove this growth. The Gross County product per capita stands at Kshs 85, 600 a fraction of the National nominal GDP per capita of Kshs 309,460.4 in 2024. This economic disparity is largely attributed to systemic magnetization, adverse climatic condition and the prevailing socioeconomic and cultural landscape of the region.

32. Wajir County's economy is highly concentrated in agriculture, public administration and construction, which form the primary sector accounting for nearly 70% of total GCP. Agriculture remains the dominant sector in Wajir's economy. Although its share declined from 36% in 2022 to 33% in 2023, it rebounded to 35% in 2024, with output rising to KSh 26.6 billion. This highlights the county's heavy reliance on livestock and pastoral activities, which are sensitive to climatic conditions such as droughts and rainfall variability. Public Administration is the second largest contributor, accounting for about 24–25% of GCP throughout the period. The sector grew consistently from KSh 16.0 billion in 2022 to KSh 18.3 billion in 2024, indicating Wajir's strong dependence on government spending, public services, and security-related activities. Construction contributed 9–10% of GCP, growing from KSh 6.4 billion in 2022 to KSh 6.9 billion in 2024. This growth suggests ongoing investments in infrastructure such as roads, public buildings, and urban development, which support broader economic activity.

Trade, transport, real estate, and financial services forms the **service sector**. The sector contributed smaller but steadily growing shares. Transport and storage alone accounted for about 7%, highlighting its importance in facilitating trade and mobility across the county. Other private services such as ICT, accommodation, professional services, and administrative support each contributed less than 2%, but showed gradual growth, indicating slow diversification of the service economy. The other **services**

**sector** that contributes substantial amount to the GCP are Education, Human Health & Social Work Activities, information & communication, accommodation and among others. Education showed notable growth, rising from 6% in 2022 to 7% in 2023 and 2024, with output reaching Kshs 5.5 billion. This indicates increased investment in human capital, likely driven by expanded schooling and government-funded education services while human health contributes 5–6% of GCP. Although the ICT sector contributes a minimal share to Wajir County’s Gross Product (GCP), it plays a vital role in enhancing service delivery. ICT has helped bring government services closer to the people, notably through the establishment of one Huduma Centre in the county, which provides the public with access to digitized government services. In addition, ICT supports the county government in the automation of own-source revenue collection, thereby improving efficiency and accountability. These developments have been enabled by improved internet connectivity, with Wajir’s internet penetration currently estimated at 24 percent.

33. The **Industrial Sector** plays a **relatively small role** in Wajir’s economy. Manufacturing contributed about **2%**, mining around **1%**, and electricity and water supply remained negligible. Construction was the most significant industrial activity, contributing **9–10% of GCP**, supported by public infrastructure projects. Overall, the sector shows limited industrialization and low levels of value addition.

34. Over the past three years, the county government has invested heavily in agriculture, health and water sectors. These investments have significantly improved food security, access to affordable healthcare and availability of clean water and sanitation. The figure below highlights GCP 2025 report which illustrates the economic improvements achieved through the strategic investments in key sectors and the sufficient rainfall that revitalized the county primary economic drivers, especially pastoral livelihoods that depends on water and pasture. While the county maintained steady economic growth over the last three years, the 2025 period acted as setback of the economic gains that was made due to a ravaging drought.

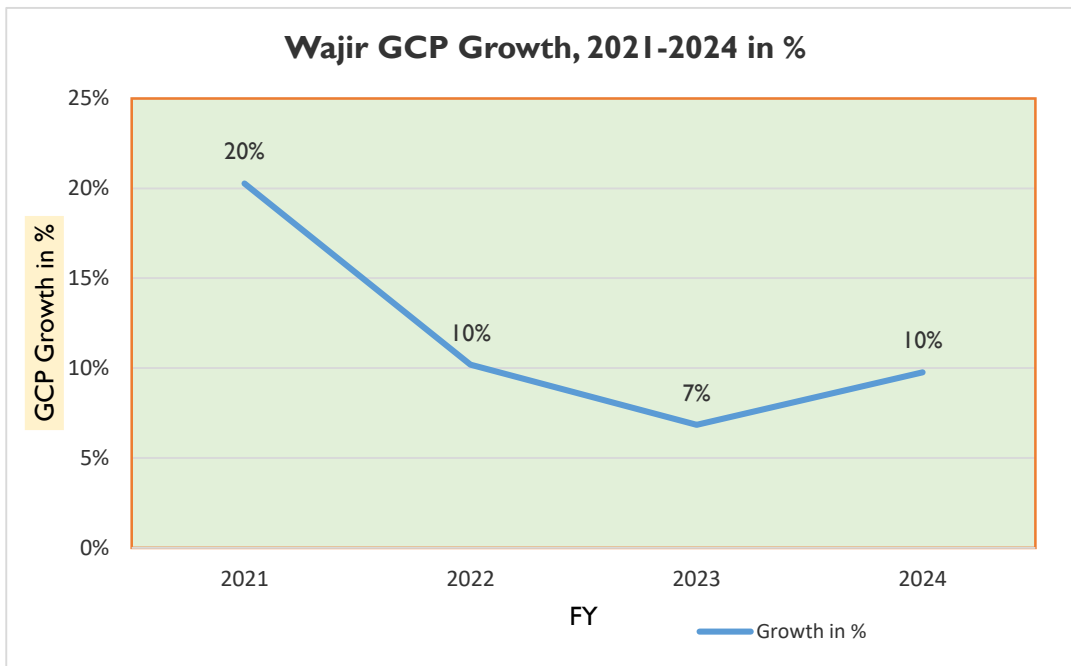
Figure I: Wajir County GCP by Economic Activity

Economic Activity	2022 (Kshs Million)	Percentage 2022	2023 (Kshs Million)	Percentage 2023	2024 (Kshs Million)	Percentage 2024
Agriculture, Forestry & Fishing	23,268	36%	22,677	33%	26,566	35%
Mining & Quarrying	807	1%	755	1%	805	1%
Manufacturing	1,291	2%	1,409	2%	1,686	2%
Electricity Supply	100	0%	152	0%	193	0%
Water Supply, Waste Collection	329	1%	315	0%	316	0%
Construction	6,429	10%	6,797	10%	6,918	9%
Wholesale & Retail Trade; Repair of Motor Vehicles	1,198	2%	1,365	2%	1,417	2%
Transport & Storage	4,705	7%	5,210	7%	5,448	7%
Accommodation & Food Service Activities	56	0%	74	0%	97	0%
Information & Communication	424	1%	461	1%	504	1%



sector. In 2025, the economic decline is expected to continue into 2026 since the cycling drought hit back again. This economic fluctuation is fundamentally tied to pastoral livelihoods, which serve as the primary economic engine for the county. The figure below illustrates the economic trends of the last four years of the county.

**Figure 2: Wajir County nominal GCP growth, from 2021-2024**



Source: County Treasury 2025

**2.2.3 Update on Fiscal Performance and Emerging Challenges**

36. In the FY2024/25, the County had approved estimates totaling 13.759 Billion comprising 8.473 Billion in recurrent expenditure and **5.286** Billions in development expenditure. These figures were subsequently revised in the first supplementary budget, which reduced development and recurrent expenditures by 95 million and 145 million, respectively. This deficit was driven by the late exchequer releases and lower allocation than expected which hampered project implementation and left Ksh 583 million unpaid exchequer requests (carryovers) of Ksh 583 million at end of the FY.

37. The Current FY 2025/26 has faces similar setback due to exchequer delays particularly in the first quarter. The county has an approved budget of Kshs. 13.994 Billion, comprising Kshs. 8.71 Billion for recurrent expenditure and Kshs. 5.28 Billion for development expenditure. These amount includes the balance brought forward of Kshs.0.58 Billion from previous FY. The budget allocation represents 62.3% for recurrent expenditure and 37.7% for development expenditure, in compliance with the fiscal responsibility principles under Section 107 of the Public Finance Management Act, 2012. During the first quarter, the county recorded zero expenditure compared to Kshs. 518 million in the same period of the previous financial year. The underperformance in spending is attributed to delayed exchequer releases, which hindered the commencement of planned activities. The revenue collected during the first quarter was limited to Own Source Revenue amounting to Ksh 43,379,847 representing 13% performance against total target of 350,000,000. In the second quarter the county received 32.6% of the total budget to offset the pending bills and other arears. Table 2A explained the county the budget implementation and the revenue flow. The total own source revenue collected at the end of the first half of the FY

amounted 122 million against a target 175 million. This shortfall highlights the need to strengthen revenue mobilization strategies to support budget implementation. Implementation of the increased statutory contributions towards Housing Levy and Social Security Funds has continued to put pressure on the expenditures. To ensure seamless implementation of the FY 2025/26 budget and readjust revenue and expenditures in the light of the new fiscal realities, the county Treasury is in the process of rationalizing expenditures through Supplementary Estimates.

### i) Revenue Performance

38. By December 2025, revenue receipt amounted to Kshs 5,189 Million against a target of Kshs 6,997 million resulting to an underperformance of Kshs 1,808 million. The underperformance was mainly on account of shortfall registered in exchequer releases particularly funds from development partners. The total revenue receipt went up by 35 percent by end of December 2025 compared to revenues received in a similar period in December 2024 as shown in table 2A.

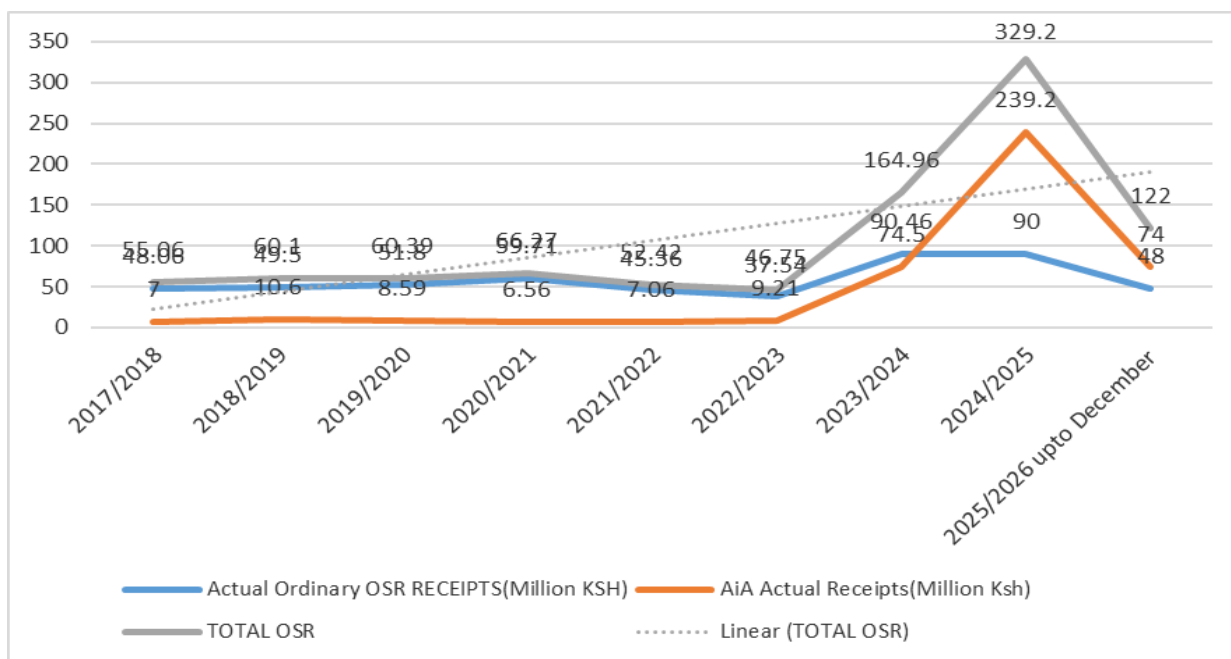
Item		Dec-24	Dec-25			Growth %
		Actual (Kshs)	Target	Actual	Deviation	
<b>A</b>	<b>TOTAL REVENUE</b>					
	Total Revenues (1+2+3)	3,838,341,733	6,997,187,736	5,189,054,122	(1,808,133,614 )	35%
1	Ordinary OSR	63,389,051	55,000,000	47,752,171	(7,247,829)	-25%
2	AIA(FIF)	41,328,430	120,000,000	74,164,570	(45,835,430)	79%
3	Exchequer Release	3,733,624,252	6,822,187,736	5,067,137,381	(1,755,050,355 )	36%
<b>B</b>	<b>TOTAL EXPENDITURE</b>					
		4,765,504,685	6,997,187,735	5,026,603,636	(1,970,584,099 )	5%
1	Recurrent	3,474,448,933	4,355,864,023	3,684,973,155	(670,890,868)	6%
2	Development	1,291,055,752	2,641,323,712	1,341,630,481	(1,299,693,231 )	4%

### ii) Own Source Revenue

39. Own Source Revenue for the period ending December 2025 totaled Ksh. 122 million against a target of Ksh 175 million, resulting in a shortfall of Ksh 53 million. Despite this gap, revenue grew by approximately 16 percent compared to the same period in 2024, when OSR stood at Ksh 104.7 million. This performance was primarily driven by Ksh 48 million from ordinary revenues and Ksh 74 million from Appropriations in Aid (AIA). While the OSR recorded exceptional growth in the latter half of 2024 following the introduction of the FIF Act and improved SHA claim processing, growth is projected to be moderate in 2025. This slow down largely due to technical challenges associated with the rollout of the SHA biometric system and coupled with high levels of illiteracy within the population, which led to a decline in SHA claims and consequently affected the achievement of the OSR target for the FY.

Figure 4 shows the trend in Own Source Revenue collection from FY 2017/18 to the First Half of the current FY.

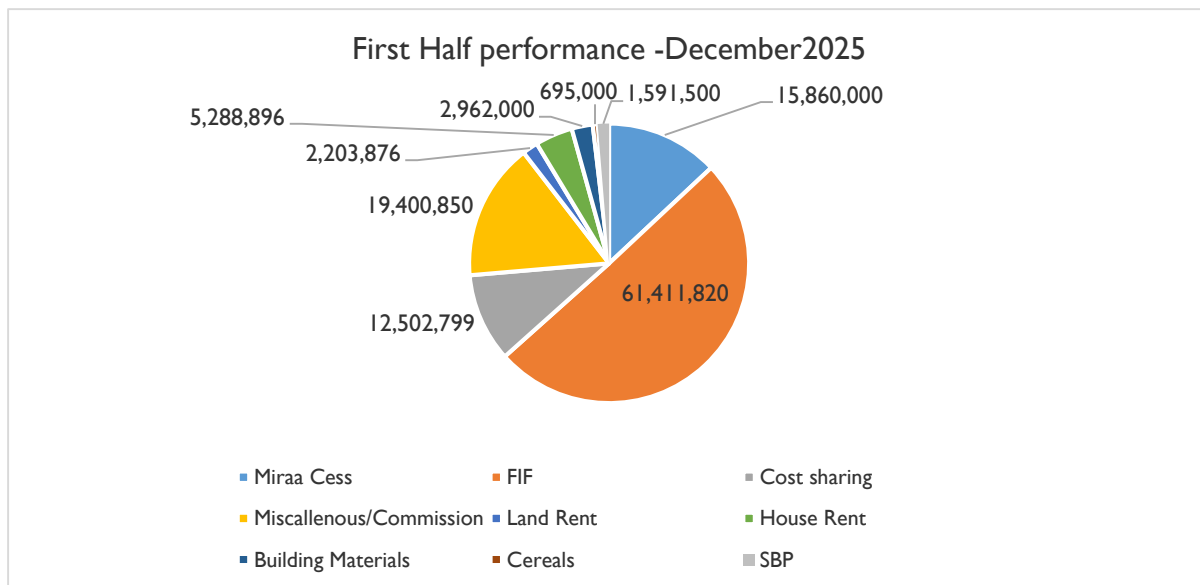
**Figure 3: The Trend in Own-Source Revenue Collection from FY 2017/18 to First half FY 2025/2026**



Sources: Wajir County Treasury

40. The highest revenue stream of Kshs. 61 million was revenue from the health sector FiF, contributing 50 percent of the total OSR receipts during the reporting period. The second highest stream by performance was miraa cess at 15 million representing 13 percent of the overall OSR in the second half of FY 2025/26.

**Figure 4: Top Streams of Own Source Revenue in First Half FY 2025/26**



### iii) Expenditure Performance

41. Total expenditure in the period to December 2025 amounted to Ksh 5,026.4 million against a target of Ksh 6,997.2 million, translating to a shortfall in expenditure of Ksh 1,970 million. This was largely on account of below target exchequer disbursement towards recurrent expenditure by Ksh 670.9 million and Development expenditure by Ksh 1,299.7 million.

## 2.4 Significant Economic, Legislative and Financial Events

42. The constitutional provisions for county governments financing have guaranteed stable flow of funds from the National Government with Wajir County recording an average of 12% growth per annum between 2013/14 and 2017/18. This however significantly changed after the implementation of the 3<sup>rd</sup> revenue sharing formula as well as slowdown in revenue collection nationally; in the period 2018/19 to 2020/21, the county received the same amount of equitable share from the revenues raised nationally. The county saw an impressive 11% recovery in FY 2021/22 and FY 2022/23, then growth slowed to 4% in FY 2023/24. The fiscal landscape grew more constrained in FY 2024/25 following the withdrawal of the Finance Bill 2024 and subsequent legislative revisions, which saw the equitable share reduced to Kshs 9.90 billion from an anticipated Kshs 10.21 billion, representing a marginal growth of only 0.5%. The situation improved in FY2025/26 where equitable share rose by 6% from the previous year.

43. The county will receive Kshs 10.5 billion in the current FY 2025/26, but the outlook for FY 2026/27 remains conservative. Projections suggest the equitable share will experience minimal growth, reaching approximately Kshs 10.6 billion, while total revenue is expected to drop by Kshs 1.8 billion compared to the current budget. This anticipated shortfall is primarily driven by a decline in conditional grants and loan proceeds as major donor-funded projects reach their conclusion. Despite these immediate headwinds, the equitable share is projected to stabilize over the medium term with a steady growth rate of approximately 3.7%.

44. Own Source Revenue (OSR) collection has improved over the last three years. The county generated Kshs 164.96 million in FY 2023/24, Kshs 329.2 in FY 2024/2025 and Kshs 122 million during the first half FY 2025/2026. This upward trend is due to enhanced revenue collection mechanisms and

the introduction of FIF act. To further boost these efforts, the Government will implement a mix of tax administration and policy measures aiming to realize at least a quarter of the county OSR potential over the medium term. According to a Report by CRA, Wajir County has OSR potential of Kshs 891 million. That is 1.3 percent of Wajir's Gross County Product of Kshs 69.12 Billion (2024 Gross County Product (GCP) Report, KNBS. The county government is currently collecting 19 percent of its revenue potential; therefore, the fiscal policy will target to grow OSR collection by 22 percent of its potential in the FY 2024/2025 and progressively grow by 25 percent in the medium term. **CRA** Analysis shows that the potentially leading revenue generators are Market Trade Centre Fees, Environment and Conservancy, Building Plan Approvals, and Parking fees in that order. In order to achieve this, the Government will undertake a combination of both tax administrative and tax policy reforms.

45. On the tax administrative side, the department of Revenue and Resource Mobilization will implement among others, the following measures:

- i. Reduction of OSR gap from 81 percent to 75 percent by unlocking potential revenue streams and further leveraging on the Medium-Term Tax Revenue Strategies by the national government such as the rolling out of electronic Tax Management System for the main revenue streams
- ii. Tax base expansion in the urban centres outside Wajir Town and employing human and technological resources in all the urban centres in the county.
- iii. Automation of key revenue streams including Appropriation in Aid from the health facilities. This will seal leakages and enhance compliance
- iv. Linking performance contracting and management with revenue targets so that all government revenue generating sectors double up their efforts and focus more on revenue generation as a key deliverable

46. On the tax policy, the Government will implement various tax policy measures to further boost revenue collection including tax administration and municipal parking. In addition, to further strengthen revenue mobilization efforts, the Government will finalize the development of the County Tax Policy and the Medium-Term Revenue Strategy (MTRS) for the period FY 2025/2026 - 2027/2028

### ***Accrual Accounting***

47. To strengthen management of public resources, the Government will fast-track the process of transitioning from cash basis to accrual basis of accounting to improve cash management and enhance financial and fiscal reporting. The accrual accounting will enable the Government to account for all assets and liabilities including all Government assets. The transition to accrual accounting process is guided by accounting standards (IPSAS 33).

### ***Zero-based Budgeting Approach***

48. The government will entrench the Zero-Based Budgeting (ZBB) approach in preparing the FY 2026/27 and future budgets to enhance efficiency and accountability in resource allocation. To support this transition, the county Treasury team has been trained on the Budget Costing Tool within the IFMIS Budget Module, which incorporates standardized costing methodologies. This tool streamlines the calculation of budget baselines and prioritization, ensuring a credible foundation for preparing budget estimates.

## **2.5 Economic Policy and Outlook**

49. The BPS reports a GDP growth of 4.9 percent and 5.0 percent in the first and second quarters of 2025, this is expected to be able to guarantee revenue stability in the medium term. The county's GCP is projected to grow by 4.8 percent in 2025 and 5 percent in the medium term, this slow growth is resulted by the drought affecting the key sectors of the economy. The revenue projections in the CFSP have taken into consideration these projections, as well as the revenue raising measures such as laws and policies that the county is putting in place in the short to medium term

50. Development spending in the budget will increase progressively over the medium term to sustain economic growth without disrupting momentum. This funding will prioritize high-impact sectors that drive employment creation and poverty reduction. Key investments will focus on affordable and quality healthcare, resilient food systems, and climate change adaptation and mitigation measures, including wetland rehabilitation and reforestation. These strategic interventions are expected to support long-term economic stability and sustainable development.

51. The government projects a balanced budget in the medium term. Inflation has been projected to ease to within the target of 5+/- 2.5% nationally in the medium term and is therefore not expected to have adverse effect on the budgetary resources for the county government.

52. In order to align and support the National Government Agenda on the five sectors of Bottom-Up Economic Transformation Agenda, the county has committed to sustain allocation of significant resources to the core sectors. An average of 30% of budgetary allocations will go to the health sector while the agriculture, Trade and Cooperatives, Water Services and Energy & Environment sectors that support food security and value addition will consume 28% in the medium term.

## **2.6 Risks to the Economic Outlook**

53. The main risks to both the domestic and local economy stem from unpredictable weather conditions driven by climate change, which could significantly impact agricultural production—accounting for 35% of the county's economy—thereby increasing inflationary pressures and food insecurity. Below-average rainfall in the last half of 2024 and the first half of 2025 has led to severe drought, hampering growth in the agriculture and livestock sectors. Additionally, persistent increases in global food prices and climate-related shocks may push inflation toward the upper bound. The fiscal space remains tight due to multiple global shocks, including the wars in Ukraine and the Israel-Hamas conflict, as well as the U.S. administration's decision to impose higher tariffs on some countries and scale down USAID-funded programs, all of which could further exacerbate inflationary pressures on the local economy.

54. Kenya's tight fiscal consolidation measures, coupled with growing public opposition to tax regimes, may freeze equitable share increments in the medium term, further constraining the already limited fiscal space needed to implement county priorities. This could challenge the county's ability to fund critical development initiatives and sustain service delivery. The Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks as they materialize. Governance Issues include weak and non-existent laws for Own Source Revenue generation poses a risk to the realization of the medium-term fiscal consolidation goals contained in the CFSP. The risks are analysed and appropriate mitigation measures proposed in Table III below.

**Table 3: Risks to Economic Outlook and Proposed Mitigation Measures**

<b>Risks</b>	<b>Mitigation measures</b>
<p><b>Governance Risks:</b></p> <p>The County government has projected as part of the revenue envelope Own Source Revenue (OSR) that will be used for funding the budget. OSR has continued to be constrained by the weak policy and legal framework to support revenue raising measures.</p>	<ul style="list-style-type: none"> <li>• The county government is committed to institute relevant laws and policies in the shortest time possible. In the year 2026/27-2028/29, extensive consultations will be undertaken to either fast track or redraft some of the laws that have been proposed in tax administration, valuation and enforcement to expedite the OSR collection</li> <li>• County Treasury will fast-track the process of automating revenue streams which is on-going</li> </ul>
<p><b>Weather-related shocks:</b></p> <p>In 2024 and 2025, the county experienced depressed rains; the unpredictability of weather patterns poses a risk to the Livestock sector which is the economic mainstay for the county.</p>	<ul style="list-style-type: none"> <li>• The county government will expedite the Disaster Risks Management Policy and Bill that are expected to facilitate proper framework for DRM. Further, the county will seek to invest additional resources in water provision, rangeland management, food security and nutrition to build necessary resilience</li> </ul>

Source: Wajir County Treasury

## CHAPTER THREE: FISCAL POLICY AND BUDGET FRAMEWORK

### 3.1 Fiscal Framework and Medium-Term Budget

55. The FY2026/2027 and the Medium-Term Budget is anchored on the County Government’s policy priorities and economic policy framework previously highlighted in Chapter One and Chapter Two of this policy paper. In line with Governor’s Manifesto and the County Integrated Development Plan 2023-2027, the County Government will promote growth-oriented policies and direct funds to key county priority areas as well as promote efficient resource mobilization strategies to reduce budget deficits brought about by underperformance of Own Source Revenue.

#### 3.1.1 Revenue Projections and Expenditure Trends

##### 3.1.1.1 Revenue Receipts and Projections

56. In FY 2026/27, the County Government’s total revenue is projected to decline from Kshs 13.41 billion in FY 2025/26 to Kshs 12.19 billion, excluding a balance brought forward of Kshs 583.23 million from FY 2024/25. This comprises Kshs 10.63 billion from the National Government’s Equitable Share, Kshs 1.20 billion from conditional grants and loans, and Kshs 350 million from Own Source Revenue. The decline is mainly due to reduced GOK Conditional Grants as well as development partners’ grants for WAJWASCO and Agriculture and Livestock programs. Own Source Revenue is expected to improve through ongoing automation of revenue streams, implementation of the County Facility Improvement Financing Act, and the enactment of key legislations, including the Revenue Rating Bill, Revenue Administration Bill, and development of valuation frameworks.

**Table 3.1: County Government Revenue Trends and Projections (in Kshs.)**

FY	Equitable Share	OSR	User Fees forgone	Fuel Levy	Youth Polytechnics Conditional Grant	Loans and Grants	Balance BF	Total
2017/2018	8,138,900,000	56,600,000				352,257,697		8,547,757,697
2018/2019	8,478,000,000	60,100,000				1,866,629,840		10,404,729,840
2019/2020	8,545,500,000	60,400,000	15,784,997	242,569,688	18,903,297	715,958,149		9,599,116,131
2020/2021	8,545,500,000	66,300,000	15,784,997	254,698,172	14,074,894	871,896,369		9,768,254,432
2021/2022	9,474,726,151	52,400,000				1,260,585,139	750,244,495	11,537,955,785
2022/2023	9,474,726,151	46,790,000				1,388,553,807	698,916,355	11,608,986,313
2023/2024	9,065,360,000	147,680,000				971,260,000	1,001,160,705	11,185,460,705
2024/2025	9,886,581,422	331,716,985				1,333,047,936	936,621,902	12,487,968,245
2025/2026	10,507,580,683	350,000,000				2,553,563,899	583,230,889	13,994,375,471
2026/2027	10,638,400,852	350,000,000				1,201,088,566		12,189,489,418
2027/2028	11,185,229,159	400,000,000				1,069,177,889		12,654,407,047
2028/2029	11,433,787,480	400,000,000				1,018,759,494		12,852,546,974
Proportion of total Revenues (2026/27)	87.3%	2.9%				10%	-	

Source: County Treasury

### 3.1.1.2 County Expenditure Trends

57. In FY 2025/26, the County Government’s recurrent expenditure for the first half amounted to Kshs 3.69 billion of the total recurrent budget of Kshs 7.79 billion, representing a 6% improvement compared to the same period in FY 2024/25. Development expenditure for the same period was Kshs 1.34 billion of the total development budget of Kshs 5.28 billion, an 4% increase compared to Kshs 1.29 billion out of Kshs 5.29 billion in FY 2024/25. The tables below summarize the first-half expenditures for FY 2024/25 and FY 2025/26.

**Table 3.2: First Half Recurrent Expenditure by Vote 2024/2025 & 2025/2026**

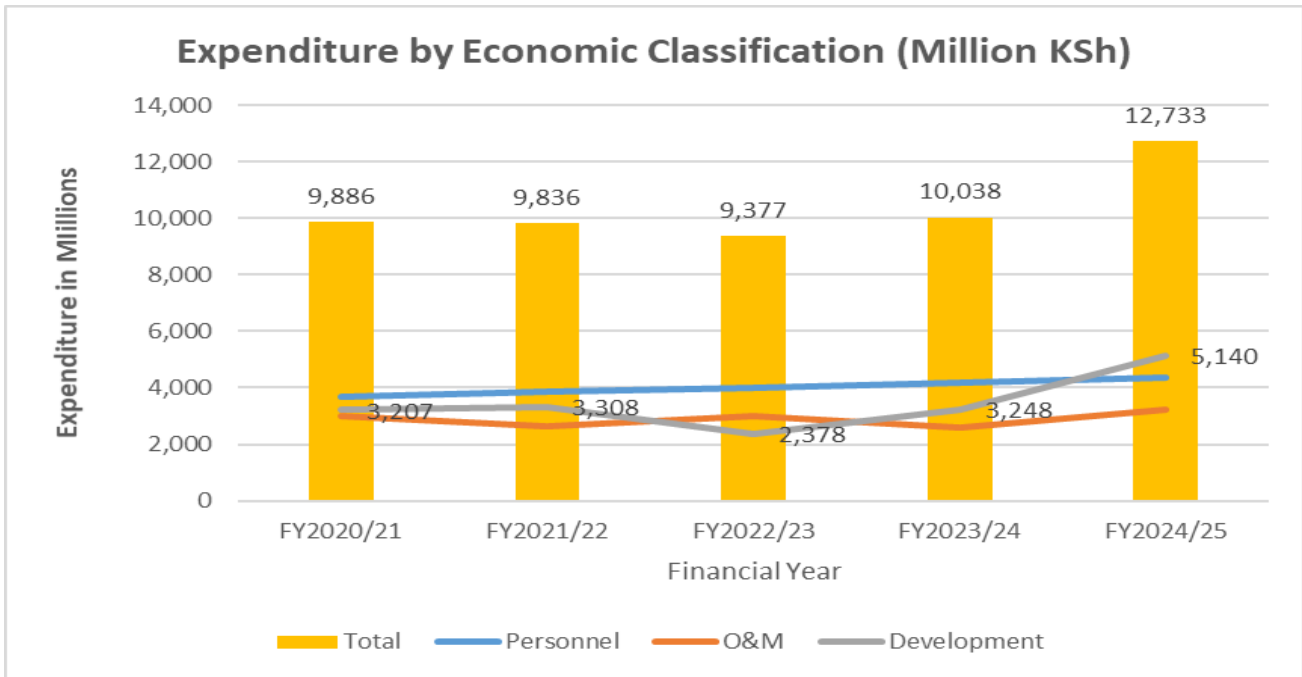
Department	DEC 2024 FY2024/25			Dec 2025 FY2025/26		
	Budget	Expenditure	Absorption %	Budget	Expenditure	Absorption %
Health Services	2,983,494,992	1,486,205,365	50%	3,191,541,650	1,524,615,783	48%
Education, Social Welfare and Family Affairs	793,191,060	310,375,042	39%	861,872,656	330,610,637	38%
Water Resources Development	278,806,000	113,111,240	41%	290,218,800	194,599,823	67%
Agriculture, Livestock, and Fisheries Development	250,130,758	45,610,541	18%	263,839,062	99,306,964	38%
Trade, Industrialization, Co-operative Development	188,053,681	63,070,181	34%	179,028,916	75,174,584	42%
Roads & Transport Services	225,650,000	100,913,544	45%	232,973,912	96,878,174	42%
Energy, Environment and Climate Change	97,136,482	11,884,633	12%	100,828,184	32,452,819	32%
Lands, Housing and Physical Planning & Public Works	107,600,258	17,924,359	17%	331,976,692	33,528,112	10%
Public Service, Special Programs and County Administration	1,009,426,031	326,067,465	32%	1,072,819,305	374,245,514	35%
Wajir Municipality	222,450,000	103,662,819	47%			
County Executive	575,324,269	260,197,638	45%	501,610,796	271,775,068	54%
Finance and Economic Planning	677,249,694	274,761,134	41%	687,898,029	244,612,763	36%
CPSB	72,265,000	23,328,852	32%	78,339,520	31,020,693	40%
County Assembly	992,609,870	337,336,120	32%	918,780,526	376,152,221	41%
<b>TOTAL</b>	<b>8,473,388,095</b>	<b>3,474,448,933</b>	<b>41%</b>	<b>8,711,728,048</b>	<b>3,684,973,155</b>	<b>42%</b>

**Table 3.3: First Half Development Expenditure by Vote 2024/2025 & 2025/2026**

Department	FY2024/25			FY2025/26		
	Budget	Expenditure	Absorption %	Budget	Expenditure	Absorption %
Health Services	798,730,629	448,420,107	56%	470,109,224	150,383,042	32%
Education, Youth, Gender and Social Services	253,860,729	58,820,786	23%	465,789,064	326,194,549	70%
Water Resources Development	1,273,270,821	247,384,497	19%	1,298,758,395	375,186,536	29%
Agriculture, Livestock, and Fisheries Development	464,536,742	22,153,939	5%	401,903,846	9,924,236	2%
Trade, Industrialization, Co-operative Development	474,386,870	169,533,010	36%	358,691,301	61,008,992	17%
Roads & Transport Services	546,837,318	162,118,234	30%	963,901,669	269,344,504	28%
Energy, Environment and Natural Resources	506,553,680	106,299,848	21%	403,286,209	131,406,821	33%
Lands, Housing and Physical Planning & Public Works	702,158,910	52,848,053	8%	542,707,716	18,181,800	3%
Public Service, Labor and Decentralized Unit	47800000	23477278.4	49%	377,500,000	0	0%
Wajir Municipality	217,894,053	0	0%			
<b>TOTAL</b>	<b>5,286,029,752</b>	<b>1,291,055,752</b>	<b>24%</b>	<b>5,282,647,424</b>	<b>1,341,630,480</b>	<b>25%</b>

58. As shown in Figure 8, absorption of the personal emoluments budget has been rising, while spending on goods and services has declined, largely due to the growing wage bill. Development budget absorption fell in FY 2022/23 but improved in FY 2023/24 due to increased efficiency in public procurement, boosting overall budget absorption. The County Government will continue implementing measures to enhance procurement efficiency and improve budget absorption in the medium term

**Figure 5: Actual Expenditure Trends by Economic Classifications from FY 2021/2022 – FY 2024/2024 (in Millions)**



Source: County Treasury

### 3.1.2 Expenditure Projections

59. In the FY 2026/2027, The projected expenditure is Kshs 12.19 billion. This translates to 9 percent decrease compared to the current FY 2025/2026 budget estimates of Kshs 13.41 billion excluding balances brought forward. This is attributable to sharp decrease in total grants from the National Government. Over the medium- term, the expenditure projections are Kshs 12.65 billion and Kshs 12.85 billion in the FY 2027/2028 and 2028/2029 respectively (See **Annex Table 2**).

#### 3.1.2.1 Recurrent Expenditure Forecasts

60. In the FY 2026/2027 the recurrent expenditure is projected at Kshs 8.52 billion which is a decrease of Kshs 190.60 million from the budgeted amount of Kshs 8.71 billion in the current FY 2025/2026. The projected personnel emoluments comprise 53% of the total recurrent expenditure amounting to Kshs 4.51 billion whereas operations and maintenance will amount to Kshs 3.08 billion while county assembly allocation amounts to Kshs 930.17 million. The projected compensation to employees is 37.0% of the total revenues for FY 2026/2027 compared to 33.0% in the budget estimates for FY 2025/2026; a growth of 4.0% in county wage bill.

**Table 3.4: Actual and Projected Recurrent Expenditure by Economic Classifications (in Kshs)**

	2022/23 FY	2023/24 FY	2024/25 FY	2025/26 FY	Projections		
	Actual Expenditure	Actual Expenditure	Actual Expenditure	Budget Estimates	2026/27 FY	2027/28 FY	2028/29 FY
Total Expenditure	9,970,230,000	11,036,900,000	11,575,469,934	13,994,375,471	12,189,489,418	12,654,407,047	12,852,546,974
Recurrent	7,592,230,000	7,788,900,000	8,011,909,854	8,711,728,047	8,521,132,011	8,640,848,082	8,630,146,684
Recurrent as % of CG Total Revenue	76%	71%	69%	62%	70%	68%	67%
Personnel Emolument	4,003,000,000	4,185,870,000	4,356,600,000	4,375,127,914	4,510,111,085	4,555,586,537	4,626,916,911
Operations & Maintenance	3,589,230,000	2,603,500,000	3,655,430,000	4,336,600,133	4,011,020,926	4,085,261,545	4,003,229,773
Personnel Emoluments as % of CG Revenue	40%	38%	38%	31%	37%	36%	36%

Source: County Treasury

### 3.1.2.2 Development and Net Lending

61. The development expenditure for the FY 2026/2027 is projected at Kshs3.67 billion compared to Kshs 5.28 billion in the FY2025/2026 budget estimates a 20% decrease, this decline is mainly attributed to the balances brought forward from FY 2024/2025 due to low absorption levels for the development budget as well as a projected decrease in conditional grants and proceeds from loans and grants. Relatively, in the current FY 2025/2026 the development expenditure comprises of 38% of the total budget while in FY2026/2027 the projected development expenditure constitutes 30.1% of the total budget. In the medium term the development expenditure will be maintained at a proportion of 32% and 33% in FY 2027/2028 and FY 2028/2029 respectively. Equitable share transfers as well as loans and grants from National Government will fund the development expenditure. On the hand, the County Treasury will seek affordable and flexible funding options if a strategic investment opportunity comes up in the medium term. The table below highlights the Actual and Projected Development Expenditure.

**Table 1.5: Actual and Projected Development Expenditure (in Kshs )**

	Actual Expenditure	Actual Expenditure	2024/25 FY	2025/26 FY	Projections		
	2022/23 FY	2023/24 FY	Actual Expenditure	Budget Estimates	2026/27 FY	2027/28 FY	2028/29 FY
Total Expenditure	9,970,230,000	11,036,900,000	11,575,469,934	13,994,375,471	12,189,489,418	12,654,407,047	12,852,546,974
Development	2,378,000,000	3,248,000,000	3,563,560,080	5,282,647,424	3,668,357,407	4,013,558,965	4,222,400,290
Development as % of CG Total Revenue	24%	29%		38%	30%	32%	33%

Source: County Treasury

### 3.1.3 Fiscal Balance and Deficit Financing

62. The County Government does not plan to take long-term loans in the medium term, therefore no debt financing has been included in these financial projections. If borrowing becomes necessary during

this period, it will only be for important development projects with high impact and any borrowing will follow the rules set by the National Treasury and the County's debt management strategy.

### **3.2 FY 2026/27 and Medium-Term Budget Priorities**

63. In FY 2026/2027 and the medium term, the County Government will focus on implementing the CIDP 2023–2027, which reflects the Governor's Manifesto and key county priorities. The plan aims to grow the county economy, create jobs, improve infrastructure, build resilience, and reduce poverty. The CIDP aligns with the Medium-Term Plan IV and the five BETA pillars that include: Agriculture, MSMEs, Housing, Healthcare, and The Digital and Creative Economy. Activities under these areas will help reduce hunger, protect vulnerable families and households from shocks, create employment, increase county revenue, and lower the cost of living

64. The Third Generation CIDP 2023–2027 identifies key pillars to support socio-economic growth and development. To ensure proper implementation the county will focus on: food security through irrigation, disease control, fodder production, rangeland management, and value addition in agriculture and livestock; providing universal health care and scaling up community-based maternal, neonatal, child, and adolescent health and nutrition services through strengthened frontline systems and commodity financing; Enhancing education retention and transition for vulnerable adolescents and young mothers through targeted social support; Increasing access to clean and safe drinking water and strengthening climate-resilient WASH and social protection systems to safeguard child nutrition during shocks; promoting nutrition-sensitive and climate-resilient livelihoods for vulnerable households and improving access to credit for businesses especially for youth and women as well as strengthening the county's ability to respond to pandemics and disasters. The county government will prioritise promotion private sector growth through better policies and laws, and to support human capital development and regional integration.

65. The County Government will focus on careful spending on high-impact programs and projects that benefit communities. This will help build resilient households, improve access to essential public services, and create a supportive environment for the private sector to grow. The government will also introduce programs to support vulnerable households and reduce the effects of climate change.

66. The County Government will endeavour to ensure sustainability and strict prioritization in allocation of resources to programmes in the FY 2026/2027 and Medium Term. The departments are advised to adopt efficiency in allocation of resources through budget costing as well as reviewing the projects funded by the development partners. The departments are as well encouraged to restructure and re-align with the government priority programs and ensure they achieve sectoral objectives within the ceiling provided by this C-FSP 2026. The following criteria will serve as a guide for allocating resources:

- Linkage of the program/project with the priorities of Third Generation CIDP (2023/2027) for County Government of Wajir and MTP IV;
- Completion of ongoing projects, viable stalled projects and payment of verified pending bills;
- Counterpart funding for high priority projects / Programs
- Cost effectiveness, efficiency and sustainability of the program/project;
- Degree to which a program / project addresses the core mandate of the department,

- Degree to which a program / project addresses job creation and poverty reduction;
- Linkage of programs that support mitigation and adaptation to climate change; and
- Expected outputs and outcomes from a program / project.

67. The county expenditure ceilings were developed based on county priorities outlined in the Third Generation CIDP 2023–2027, the C-ADP 2025/2026 and 2026/2027, Sector Working Group reports, the Medium-Term Plan IV and priorities from public participation forums. The ceilings were also adjusted to reflect current climate conditions, spending trends, and changes in sector priorities. Conditional funds and grants have been ring-fenced for their intended purposes.

68. The FY 2026/2027 and the Medium-Term Framework is balanced hence no budget deficit. However, if there occurs a revenue shortfall during the MTEF period, the County Government will address it through a supplementary budget or by borrowing within agreed-upon limits, subject to approval by County Assembly of Wajir as well as Intergovernmental Budget and Economic Council (IBEC) and guaranteed by the National Government.

### **3.3 Fiscal Policy Status**

69. In FY 2026/2027 and the medium term, sector working groups will provide a platform for discussions between the county government and different sectors of the county economy. Departments will implement their priorities within the approved budget ceilings, focusing on programs and projects that improve people’s lives and livelihoods and support private sector growth. Departments will also be required to clear pending bills from previous years according to the plan prepared by the committee on pending bills and approved by the County Executive Committee

### **3.4 Fiscal Strategy Paper’s Obligation to Observe Fiscal Responsibility Principles**

70. The County Government will strictly follow fiscal responsibility principles in the FY 2026/2027 and the Medium Term. The County Treasury will reallocate funds from non-essential recurrent spending to capital and development projects in order to support sustainable and inclusive growth across the county.

71. The PFM Act, 2012 sets out the Fiscal Responsibility Principles to ensure prudence and transparency in the management of public resources, Wajir county government will adhere to these principles as highlighted below for the FY2026/2027 and the medium term;

- i. Over the medium term, a minimum of thirty (30) per cent of the budget shall be allocated to the development expenditure. The government’s development allocation FY 2023/2024 and FY 2024/2025, 2025/2026 the government achieved an allocation to development expenditure of 34%, 38%, and 38%, respectively. However, in the medium term, the development projection is 30%, 32% and 33% in FY 2026/2027, FY 2027/2028, FY 2028/2029 respectively which is within the law;
- ii. The Government’s expenditure on wages shall not exceed a percentage of 35% of the County total revenue. The projected proportion of Personnel Emoluments in FY 2026/27 is 37 % which represents a 4% deterioration from the budgeted amount in FY2025/26. In order to achieve this principle, the government developed a wage bill reduction strategies and action plan which

identified nine key strategies geared towards reducing the wage bill to 35% of total budget by the end of FY2027/2028.

- iii. Over the medium term, the Government's borrowing shall be used only for purpose of financing development expenditure and not for recurrent expenditure. In the medium term the County government does not envisage long term borrowing. However, if need arises it will only be directed to development purpose and maintained at sustainable levels as per the county debt management strategy.
- iv. The county debt shall be maintained at a sustainable level as approved by County Assembly. In the medium term, the county debt shall be managed as per the county debt management strategy. Clearing of the outstanding pending bills shall be done in a phased manner to ensure the county manages debts prudently
- v. The fiscal risks identified shall be managed prudently and all mitigation measures indicated put in place to manage all identified and emerging risks. Chapter two of this paper identifies the probable risks to the county and their mitigation measures well spelt out; and
- vi. The government shall maintain a reasonable degree of predictability with respect to the level of tax/ levy rates and bases shall be maintained, taking into account any tax reforms that may be made in the future. In the medium term, the government will: automate all viable revenue streams; map out more streams to expand from the current 18 streams to 25; implement FIF Act, enact relevant revenue laws; Increase tax, rates and rents compliance; and Enhance the collaboration of the county government with key stakeholders in order to enhance own source revenue;

### **3.4.1 Fiscal Structural Reforms**

72. The Government will expand the tax base and automate revenue streams to maximize own-source revenue. Legislation and operationalization of key legislation and policies will enhance revenue collection in the FY 2026/27 and the medium term. Initiatives include implementing the FIF Act, reforming tax administration, conducting resident tax education, and promoting voluntary compliance.

73. In FY 2026/27 and the medium term, the county government will rationalize expenditure, enhance accountability and transparency, and prioritize programs with the highest impact on residents' lives and livelihoods.

### **3.4.2 Debt Financing Policy**

74. Since the start of FY2022/2023, the County Government has outstanding debts limited to the pending bills that amount to Kshs 3.59billion as per the audited accounts for the previous year. The settlement process of the pending bills will be given first priority every start of the Financial Year. The medium-term projections assume no debt financing, though the County Government may access credit for viable investments with approval in line with the PFM Act.

### **3.5 Fiscal Risk Outlook**

75. The County Government projects erratic macroeconomic conditions, reduced revenue collection and constrained fiscal space due to the prevailing severe drought expected to destabilize most of the county sectors as well as shifting of resources to drought mitigation initiatives. Key fiscal risks include Underperformance of revenue, particularly Conditional Grants and Own Source Revenue. Delays in the

release of conditional grants pose risks to the fiscal outlook, which will be mitigated through compliance with preconditions/ conditions set by Development Partners and the National Treasury. Enhancing own-source revenue remains a priority, and ongoing automation is expected to improve collection efficiency and help the county achieve its revenue potential. Additionally, the Wajir Facility Improvement Financing Act is expected to boost revenue collection in the health sector.

76. The ballooning county wage bill and unverified pending bills pose fiscal risks. The County will implement measures to cap wage bill growth through human resource rationalization and freezing of non-critical positions. A pending bills verification committee has been established to vet and expedite payments prudently. The County Treasury will implement prudent measures to improve budget absorption, ensuring efficient service delivery. Additionally, the County government will pursue innovative approaches to strengthen financial management, reporting, and compliance with the PFM Act 2012 and related regulations.

## CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK

77. The FY 2026/2027 and the Medium-Term Budget priorities are based on the broad priorities in the Third Generation County Integrated Development Plan 2023-2027 and the macroeconomic policy of the country. The county priorities in the medium term are in line with the National Bottom - Up Economic Transformation Agenda (BETA) which includes investment in the health care system, enhancing food security, promotion of Micro Small Medium Enterprises, and ICT and local industries in the county.

### 4.1 Resource envelope

78. The financial year 2026/2027 total revenue is projected at Kshs. 12.189 billion downward move of 1.804 billion from 13.994 billion in the financial year 2025/2026 due to projected reduction in donor funding as well as grants from the national government. In the medium term the projected total revenue is Kshs. 12.654 Billion and Kshs. 12.852 Billion in the financial years 2026/2027 and 2027/2028 respectively based on the horizontal sharing of equitable share by the county governments using the fourth formula. The total county resources will be from the Equitable Share, Own Source Revenue, Conditional Grant from National Government and Loans and Grants from Development Partners as shown in the table below.

**Table 1: Medium Term Revenue Projection for FY 2026/2027- 2028/29 (in Kshs)**

Revenue Source	FY 2026/2027	FY 2027/2028	FY2028/2029
Equitable Share	10,638,400,852	11,185,229,159	11,433,787,480
Own Source Revenue including A-I-A	350,000,000	400,000,000	400,000,000
Conditional Grants (GOK)	80,679,801	60,810,000	60,810,000
Conditional Grants and Loans	1,120,408,765	1,008,367,889	957,949,494
<b>Total</b>	<b>12,189,489,418</b>	<b>12,654,407,047</b>	<b>12,852,546,974</b>

Source: County Treasury

79. The 2025 Budget Policy statement was key in development process for the financial year 2025/2026 revenue projection. The county treasury will closely monitor the approval process of the county governments additional allocation bill 2025 as well as the County Allocation of Revenue bill 2025 in order to determine the resource allocation for the county in the medium term. The major drop in the projected conditional grants and loans is informed by the Wajir Water and Sanitation Project, County Integrated Industrial Park and Emergency Locust Response Program that is expected to come to an end in the medium term. On the other hand, county Own Source Revenue is projected to continue with the trajectory through the ongoing revenue automation, the implementation of the facility improvement financing act and the huge investment in health that is expected to translate to higher revenues from specialized treatment in public health facilities. The detailed revenue projection for the financial year 2025/2026 is as shown in the table below.

**Table 2: Detailed Revenue Projections for FY 2026/2027-F2028/29 (in Kshs)**

Type of Revenue	Approved FY 2024/25	Actual FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
a) Equitable share	9,853,656,422	9,065,363,910	10,214,592,219	10,336,261,439	11,258,789,400	11,593,184,400
b) Conditional Grants (GOK)	564,071,378	212,639,171	896,569,092	80,679,801	60,810,000	60,810,000

Type of Revenue	Approved FY 2024/25	Actual FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
i) County Aggregation Industrial Park	250,000,000	122,105,257	250,000,000	0	0	0
ii) Road Maintenance Fuel Levy	251,017,318	90,533,914	563,901,669			
iii) Community Health Promoters (CHPs)	60,810,000		60,810,000	60,810,000	60,810,000	60,810,000
iv) Transfer of Museum Function	2,244,060			0	0	0
v) Transfer of Library function			1,987,622			
VI) 0.5% of housing levy fund to counties			19,869,801	19,869,801		
vii) Basic Salary Arrears for health workers	250,000,000	122,105,257	250,000,000	0	0	0
<b>c) Conditional allocations from loans and grants</b>	<b>1,844,132,348</b>	<b>1,120,408,765</b>	<b>1,656,994,807</b>	<b>1,120,408,765</b>	<b>1,008,367,888</b>	<b>957,949,494</b>
i) Primary HC in Devolved context (DANIDA)	13,162,500	13,162,500	32,492,036	14,989,846	14,989,846	14,989,846
ii) KISIP	488,615,663	420,000,000	68,615,663	0	0	0
iii) EMERGENCY LOCUST RESPONSE PROGRAM	142,500,000			0	0	0
iv) Food System Resilience Project	173,076,923	70,127,132	246,153,846	280,000,000	300,000,000	251,000,000
v) Wajir Water and Sanitation Project	700,000,000	505,969,262	550,000,000	175,000,000	100,000,000	100,000,000
vi) a. KDSP II	37,500,000		37,500,000	37,500,000	37,500,000	37,500,000
vi) b. KDSP II	-	-	352,500,000	300,000,000	280,000,000	250,000,000
vii) KUSP – UIG	35,000,000	32,309,300	26,000,000	35,000,000	35,000,000	35,000,000
viii) KUSP - (UDG)	72,942,053		72,942,053	92,000,000	104,000,000	108,540,729
ix) Flocca	11,000,000	-	11,000,000	11,000,000	0	0
x) Flocca	159,416,290	78,840,571	259,791,209	164,000,000	125,959,123	150,000,000
xi) Agricultural Business Development Project (KABDP)	10,918,919			10,918,919	10,918,919	10,918,919
<b>d) Own Source Revenue</b>	<b>270,000,000</b>	<b>331,716,985</b>	<b>350,000,000</b>	<b>350,000,000</b>	<b>400,000,000</b>	<b>400,000,000</b>
i) Health A-I-A	180,000,000	240,517,879	240,000,000	240,000,000	280,000,000	280,000,000
ii) Other Revenue Sources	90,000,000	91,199,106	110,000,000	110,000,000	120,000,000	120,000,000
<b>e) Balance from the previous year</b>	<b>936,621,902</b>	<b>936,621,902</b>	<b>583,230,889</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>13,517,624,669</b>	<b>12,487,968,245</b>	<b>13,994,375,471</b>	<b>12,189,489,418</b>	<b>12,654,407,047</b>	<b>12,852,546,974</b>

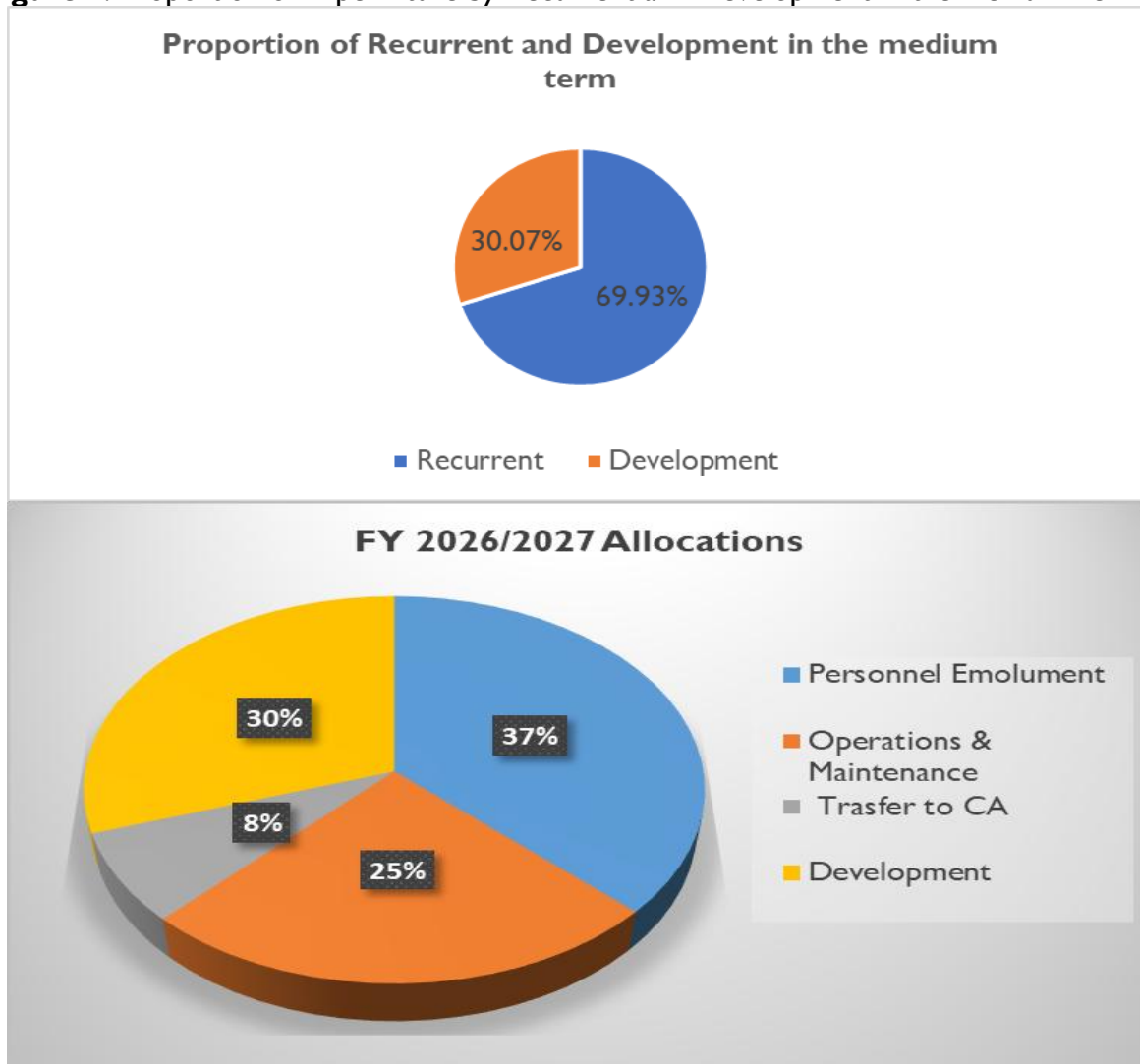
Source: County Treasury

## 4.2 Expenditure Projections

80. The county expenditure in the financial year 2026/2027 shall comprise of recurrent expenditure of Kshs 8.21 billion (69.9 percent of the county budget) and development expenditure of Kshs 3.53 billion

(30.1 Percent of county budget). This is in compliance with fiscal responsibility principles and ensures quality service to the residents.

**Figure 2: Proportion of Expenditure by Recurrent and Development in the Medium Term**



Source: County Treasury

### 4.3 FY 2026/2027 and Medium-Term Budget Priorities

81. In developing the Medium Term Expenditure Framework, the departmental priorities in the Third Generation Wajir County Integrated Development Plan (CIDP) 2023-2027 were used. In the social sectors, the county priorities focused more on drought mitigation as well as hunger and poverty reduction. Therefore, going forward social protection, Early Childhood Education, water and sanitation, Nutrition and RMCAH will be key county priority in the FY2026/2027 and in the medium term. Key programmes with high impact towards child protection, social protection, enrolment and quality education at both early childhood education development and vocational training centers will form the basis of county allocations. Provision of clean water for domestic and institutions use, improvement of livestock and crop production, enhanced small and medium enterprises support, improvement of county infrastructure and adoption of alternative source of energy will inform the county priorities and budgetary allocations for the FY 2026/2027

82. To empower county residents, the county government will revitalize local industries and enhance capacity of cooperatives, small-holder farmers and livestock traders in order to create employment for youth and women towards lowering multidimensional poverty in our communities. Enhancement of climate resilience, affordable and quality healthcare, and affordable market access will as well be a key priority in the medium term.

#### 4.3.1 Budgetary Allocations for the FY 2026/2027 and the Medium Term

83. The Government plans to spend Kshs 12.189 Billion, Kshs 12.654 Billion and Kshs 12.852 Billion in FY 2026/2027, FY 2027/2028 and FY 2028/2029 respectively. About thirty (28%) of the county budget for the FY 2026/2027 is expected to finance critical programmes in the Health services such as RMNCAH, Curative and rehabilitative, Public Health and Sanitation as well as county referral services. Other key priority sectors that will receive substantial allocation are: the Public Service, Special Programs and County Administration at 11% due to huge work force as well as dealing with critical and essential services such as disaster preparedness and responses; The department of water services at 10% that mainly supports water system rehabilitation & maintenance and infrastructure development; and Education, Social Welfare and Family Affairs at 9% that mainly focuses on Early Childhood Education services. County Assembly that provides oversight services has an allocation of 8%.

84. The county government will also invest in food system resilience to enhance food production and as such, 6 percent of the total projected allocations will be set aside towards Agriculture, Livestock and Veterinary Services while Roads, Transport, Public Works and Housing as well as Lands, Spatial Planning and Urban Development sector that deals with development of informal settlements are as well each allocated 6%. Other sectors that are allocated substantial funding include: The Executive office of the Governor and Finance and Economic Planning that received an allocation of 4% and 5% respectively. The development expenditure overall receives a reduced amount in the medium term which is mainly occasioned by drop in conditional grants from proceed of loans whose programmes are coming to an end. The sector ceiling for the medium term is as per the table below.

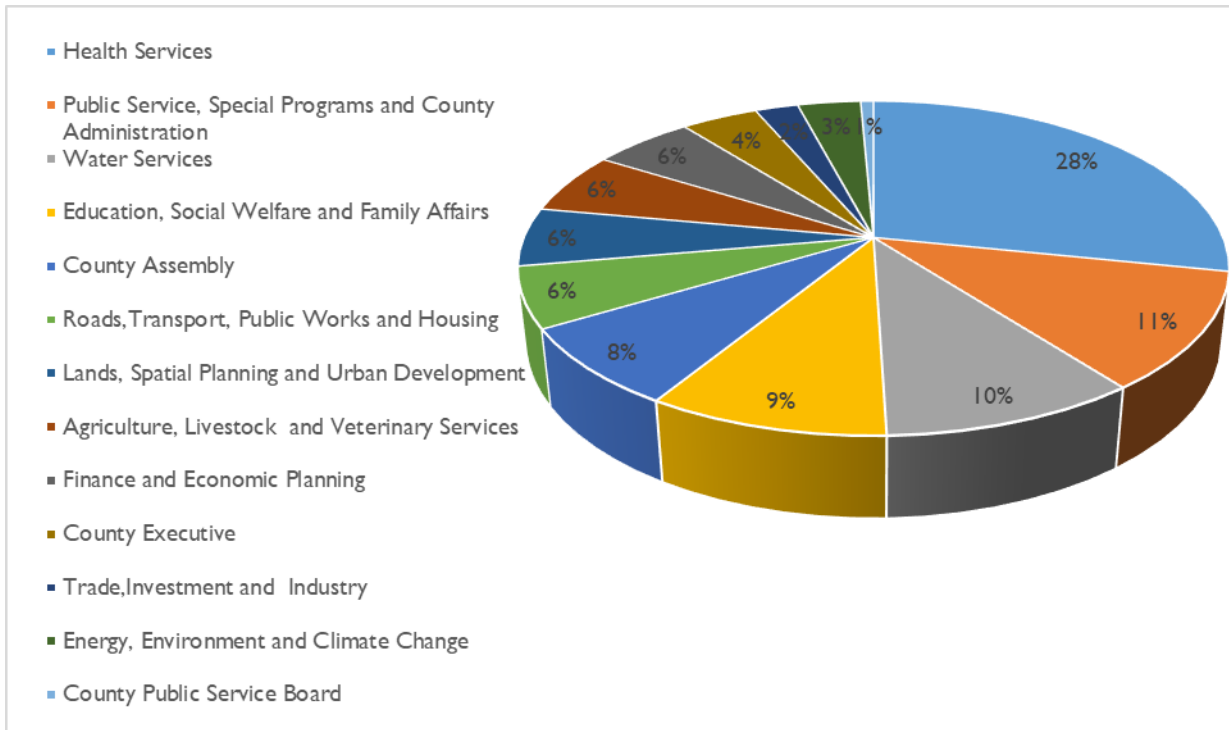
**Table 2: Sector Ceilings for FY 2026/2027- FY 2028/2029 (in Kshs Millions)**

Department/Sector	Expenditure Type	Approved Budget 2024/25	Approved Budget 2025/26	Projection 2026/2027	Projection 2027/2028	Projection 2028/2029
Agriculture, Livestock and Veterinary Services	Recurrent	252	264	264	269	268
	Development	437	402	464	595	627
	<b>Sector Total</b>	<b>689</b>	<b>666</b>	<b>728</b>	<b>863</b>	<b>895</b>
Roads and Transport	Recurrent	235	233	219	223	222
	Development	613	964	493	525	554
	<b>Sector Total</b>	<b>848</b>	<b>1,197</b>	<b>712</b>	<b>748</b>	<b>776</b>
Trade, Investment and Industry	Recurrent	189	179	179	181	181
	Development	465	359	106	137	144
	<b>Sector Total</b>	<b>654</b>	<b>538</b>	<b>285</b>	<b>318</b>	<b>325</b>
Health Services	Recurrent	3,050	3,192	3,032	3,082	3,075
	Development	793	470	411	437	461
	<b>Sector Total</b>	<b>3,843</b>	<b>3,662</b>	<b>3,443</b>	<b>3,519</b>	<b>3,536</b>
Education, Social Welfare	Recurrent	804	862	849	863	861

Department/Sector	Expenditure Type	Approved Budget 2024/25	Approved Budget 2025/26	Projection 2026/2027	Projection 2027/2028	Projection 2028/2029
and Family Affairs	Development	178	466	281	212	224
	<b>Sector Total</b>	<b>982</b>	<b>1,328</b>	<b>1,130</b>	<b>1,075</b>	<b>1,085</b>
Water Services	Recurrent	322	290	297	301	300
	Development	1,353	1,299	913	1,138	1,240
	<b>Sector Total</b>	<b>1,675</b>	<b>1,589</b>	<b>1,210</b>	<b>1,439</b>	<b>1,540</b>
Energy, Environment and Climate Change	Recurrent	97	101	101	102	102
	Development	458	403	316	337	355
	<b>Sector Total</b>	<b>555</b>	<b>504</b>	<b>417</b>	<b>439</b>	<b>457</b>
Lands, Spatial Planning and Urban Development and Public Works and Housing	Recurrent	357	332	332	336	335
	Development	808	543	359	326	341
	<b>Sector Total</b>	<b>1,165</b>	<b>875</b>	<b>691</b>	<b>661</b>	<b>675</b>
Finance and Economic Planning	Recurrent	708	688	669	679	678
	Development					
	<b>Sector Total</b>	<b>708</b>	<b>688</b>	<b>669</b>	<b>679</b>	<b>678</b>
County Executive	Recurrent	604	502	508	513	518
	Development					
	<b>Sector Total</b>	<b>604</b>	<b>502</b>	<b>508</b>	<b>513</b>	<b>518</b>
County Assembly	Recurrent	784	919	930	930	930
	Development					
	<b>Sector Total</b>	<b>784</b>	<b>919</b>	<b>930</b>	<b>930</b>	<b>930</b>
Public Service, Special Programs and County Administration	Recurrent	902	1,073	1,057	1,074	1,072
	Development	34	378	325	307	278
	<b>Sector Total</b>	<b>936</b>	<b>1,450</b>	<b>1,382</b>	<b>1,381</b>	<b>1,350</b>
County Public Service Board	Recurrent	74	78	85	87	87
	Development					
	<b>Sector Total</b>	<b>74</b>	<b>78</b>	<b>85</b>	<b>87</b>	<b>87</b>
<b>Grand Total</b>	<b>Total</b>	<b>13,518</b>	<b>13,994</b>	<b>12,189</b>	<b>12,654</b>	<b>12,853</b>
<b>Recurrent total</b>		<b>8,377</b>	<b>8,712</b>	<b>8,521</b>	<b>8,641</b>	<b>8,630</b>
<b>Development Total</b>		<b>5,140</b>	<b>5,283</b>	<b>3,668</b>	<b>4,014</b>	<b>4,222</b>
<b>% of recurrent to total budget</b>		62.0%	62.3%	69.9%	68.3%	67.1%
<b>% of development to total budget</b>		38.0%	37.7%	30.1%	31.7%	32.9%

Source: County Treasury

**Figure I: Proportions of Medium Term Ceiling Projections per Sector**



Source: Wajir County Treasury

85. In developing the departmental ceilings, the County Treasury considered the priorities identified in the County Integrated Development Plan 2023-2027, County Annual Development Plan for the FY 2026/2027 and aligned with national priorities. Priority was given to the ongoing flagship projects, ward-based projects, staff compensation and operations expenditures. The Governor’s transformative agenda of sustaining county bursary scheme, county enterprise fund, enhanced disaster management and emergency programmes, alternative source of energy and equipment of the upgraded Wajir County Referral Hospital formed the basis for sector ceiling. The introduction of new policies such as the equipment of Emergency and Accident Unit at Wajir County Referral Hospital (WCRH), Equipment of level Four Hospitals and Level Three Health Centres, Construction of additional ECDE classrooms at the existing ECD Centres, Upgrading of Wajir Stadium and Construction of governor’s residence, led to shifting of substantial resources to these priority areas.

86. The Sector Ceilings in this paper is informed by the baseline for the FY 2025/2026 budget and the experienced trends in the previous financial years. Recurrent expenditure forms the highest proportion of sector ceilings at 69 per cent with compensation of employees accounting for the highest proportion at 37 per cent of the county resource in the first year and 36% in the medium term which is above the legal limit of 35 per cent. The county government is putting in place appropriate to ensure compliance with this fiscal responsibility principle through measures like freeze on county public service employment and enhancement of own source revenue will be considered. In addition, sufficient actions will be taken to ensure total recurrent does not go beyond the 70 percent legal ceiling by reducing expenditures on non-essential items in the medium term.

87. The Development Expenditure ceilings were based on the programmes and projects identified in the CIDP 2023-2027 and FY 2026/2027 ADP with consideration of tightening resource envelop for the county. The following criterion was used for development of ceilings for development expenditures:

- a) Programmes and Projects geared towards hunger and poverty reduction, enhanced enterprise development, and improved quality of life and improve county infrastructure in Roads, ICT and Energy;
- b) Counterpart funding towards projects funded by development partners to enhance donor confidence and improve resource mobilization;
- c) High impact community priorities identified through public participation process i.e. ward based priority projects;
- d) Programmes and Projects addressing Cross cutting issues such as Sustainable Development Goals (SDGs), Climate Change, Disaster Risk Reduction, community resilience, youth development, social protection, gender and disability mainstreaming;
- e) Payment of verified and approved pending bills which will be given first priority in the county budget for the Financial Year 2026/2027.

#### **4.4 Finalization of Spending Plans**

88. In finalizing the budget estimates, the departments shall direct allocated resources only to high priority programmes as well as reduce spending on unproductive areas in order to improve the fiscal space. In this respect therefore, the Macro Working Group will rationalize all expenditures with special emphasis on vital uses of goods and high yield development programmes and projects. Particularly, the following costs will be maintained at lowest possible level to release funds for development projects;

1. Conferences, Seminars and workshops
2. Purchase of furniture and computers
3. Non-essential refurbishments of offices and buildings

89. In addition, the Macro Working Group will strive to ensure that programmes and projects that contribute to the achievement of county strategic blueprint receive appropriate funding in the Budget Estimates. Finally, initiatives towards addressing external shocks to our communities such as drought mitigation, conflict prevention and restoration of livelihoods after disasters will also be prioritized in the finalization of county budget for the next fiscal year.

#### **4.5 Details of Sector Priorities**

##### **4.5.1 Health Services**

90. The county has 167 operational health facilities where in 2025 doctor to population ration stand at 1:10,700 while nurse to population ratio is 1: 1,530 from 1: 14,998 and 1: 1,850 respectively in 2023. and the total number of Community Health Promoters (CHPs) stand at 1197. Over the last three years, Wajir County has demonstrated a steady improvement in key RMNCAH service delivery indicators, reflecting strengthened primary health care and targeted maternal health interventions. First antenatal care (ANC) attendance increased from 75.4% in 2022 to 80.4% in 2025, indicating improved early pregnancy identification and community referral through CHPs and facility outreach. Completion of fourth ANC visits rose from 37% to 42%, showing gradual gains in continuity of care despite pastoralist mobility and access challenges. Skilled birth attendance improved from 46.1% to 51%, signaling enhanced confidence in facility deliveries, expansion of maternity services, and improved referral systems. Notably, maternal death audit coverage increased from 92% to 100%, demonstrating strengthened surveillance, accountability, and use of audit findings for quality improvement. These gains align with ongoing

investments in RMNCAH commodities, workforce capacity building, community engagement, and health system governance, positioning the county for accelerated maternal and newborn health outcomes.

91. In the FY2024/2025 The sector implemented several programmes and projects which included: upgrading of WCRH; Upgrading four level 3 facilities to level IV; Upgrading two Level 2 facilities to level 3; Construction Of Mortuary Block At Wajir County Referral Hospital; Installation Of 3-Phase Power Supply To Mortuary Block at Wajir County Referral Hospital; Renovation Of OPD And Maternity Blocks and Male Ward at Bute Sub county Hospital; Supply And Delivery Of Mortuary Equipment To Wajir County Referral Hospital; and supply of equipment to hospitals. In the FY2025/2026 the sector will implement the following key projects: construction of microwave medical waste equipment at Wajir County Referral Hospital; Supply, delivery and installation of oxygen plant at wajir county referral hospital; Construction of MRI scan unit at wajir county referral hospital; upgrading and construction of GarseQoftu, Athibohol, Basir and Dadajabulla Health Centre to level 3 hospital.

92. In the financial year 2026/2027, the reproductive and maternal health sub-sector will prioritize access to quality reproductive health services. The desired outcome will be realized by investing in infrastructure, equipment, and skilled health workers to reduce maternal and neonatal mortality. The sector will strengthen expanded programme on Immunization (EPI) by improving cold chain infrastructure, vaccine availability, and health worker capacity to increase full immunization coverage among children under one year. The programme will prioritize expanding the number of facilities offering EPI services, maintaining functional cold chain equipment, ensuring consistent availability of all antigens, and training health workers at operational level. These interventions aim to improve child survival and protect communities from vaccine-preventable diseases, especially in difficult and hard-to-reach areas.

93. The nutrition component will focus on reducing malnutrition by scaling up Integrated Management of Acute Malnutrition (IMAM) and Maternal, Infant and Young Child Nutrition (MIYCN) services targeting vulnerable pregnant and lactating women and children under two years. IMAM services are going to be expanded to more facilities and hard-to-reach communities, strengthening health worker capacity, improving infant and young child feeding practices, and scaling up Baby-Friendly Community Initiatives. Complementary activities such as ass nutrition screening, therapeutic feeding, and strengthened nutrition coordination will improve early detection, prevention, and treatment of malnutrition.

94. Moreover, the sector has strategic priorities under the TB, HIV/AIDS and Malaria programme that focus on protecting community members including pregnant and lactating mothers and children through early diagnosis, decentralized services, and strong community outreach. The sector will expand access to TB and HIV testing and treatment by scaling up GeneXpert diagnostics, microscopy, and community-led case finding, reducing delays and catastrophic costs for vulnerable households. The sector's efficient HIV services will intensify routine testing for pregnant and breastfeeding mothers, ensure timely initiation and retention on ARVs, and strengthen facility reporting systems.

95. The sector's Malaria prevention initiatives will prioritize improved case management, enhanced surveillance, and wide-reaching community education to reduce transmission risks for the county residents particularly pregnant women and young children. Trained community health promoters (CHP) will strengthen referral, sample collection, treatment adherence, and follow-up for mothers and children, while regular mentorship and supervision will improve quality of care at facility level. These efforts aim to

reduce infection, prevent mother-to-child transmission, and improve survival and wellbeing of mothers and children across the county.

96. The Public Health and Sanitation sub-sector will prioritize preventive and promotive public health efforts to protect and improve the health of individuals, communities, and the wider population by strengthening environmental health, community systems, and disease surveillance. These efforts will include scaling up sanitation through Community-Led Total Sanitation (CLTS) to increase open defecation-free villages, expanding access to safe water by increasing water quality testing, and improving hygiene practices in public institutions by installing handwashing facilities. Functional community health units will be strengthened, Community health promoters (CHPs) equipping will be enhanced, referral services expanded and the community health strategy will continue to be institutionalized through development of community health service bill to improve community health outcomes. To safeguard populations from public health threats, the sub-sector will establish and operationalize a Public Health Emergency Operations Centre (PHEOC), expand active disease case finding, strengthen rapid response teams, enhance vaccine-preventable disease surveillance, and reinforce cross-border surveillance to ensure early detection, preparedness, and timely response to public health emergencies.

97. For the implementation and achievement of the proposed priorities the sector has a projected allocation of Kshs3,032 million for recurrent and Kshs 411 million for development expenditure in the FY2025/2026

#### **4.5.2 Education**

98. The sector includes the following sub-sectors: Vocational Training; Early Childhood Education; Youth, Sports & Talent.

99. In the FY2024/2025 the sector implemented the following projects: Construction of 90 Child friendly Classrooms and toilets across the county, training of 484 ECD Teachers on CBC and Integrated Education and holistic learning; implementation of ECDE school Feeding Program with 24,306 pupils benefitting and implementation of Scholarship and Bursaries; upgrading of one ICT workshop; support to 8 VTC centres with Tailoring, Beauty Therapy, Hair Dressing, Masonry, Carpentry, ICT, ARC welding, Plumbing, and Electrical materials

100. ECDE enrolment increased markedly from 19,071 learners in 2022 to 28,686 in 2025, demonstrating improved access to early learning opportunities and growing community confidence in ECD services. Currently the county has 376 ECDE centres and 521 caregivers. ECDE sub-sector will prioritize infrastructure and learning environment enhancement to expand access to quality early childhood education. key considerations for the sub-sector will include construction of Child-friendly classrooms and washrooms/toilets a focus as well as renovating existing 60 as well as Investments in outdoor play materials and digital literacy gadgets. These measures are meant to contribute to improved enrollment and overall quality of basic education in line with national ECDE standards.

101. Community engagement and enrollment promotion remains critical, with enrollment drives planned to ensure maximum uptake of ECDE services. The strategic thought entails enhancing supply of teaching and learning materials and course books as well as chairs and tables to ECDE centres ensuring children have appropriate furniture for effective participation. Support for children with special needs will be

strengthened through the provision of specialized equipment sets, promoting inclusivity and equitable access to learning. Training ECDE teachers on the Competency-Based Education (CBE) and holistic learning approaches will be continued. These capacity-building interventions ensure that educators are equipped to deliver quality, integrated education that fosters cognitive, social, and emotional development. Regular quality assurance assessments will monitor adherence to standards and guide continuous improvement.

102. The sub-sector emphasizes the integration of ECDE centres with holistic services, including ECDE centres with integrated education and Centres equipped with WASH facilities to improve the health and well-being of children while creating a conducive environment for learning, thus supporting higher attendance and participation rates.

103. Through nutrition and financial support, the county enhances learning and retention. The county is going to support 28,686 children through school feeding programmes, ensuring nutrition-linked cognitive benefits. Additionally, 24,000 adolescents in secondary and post-secondary education levels will benefit from scholarships and bursaries, addressing financial barriers and promoting access for vulnerable families.

104. In a nutshell, the ECDE sub-sector is going to focus on infrastructure expansion, learning resources, teacher capacity development, inclusive services, community engagement, and child welfare, designed to improve access to quality basic education and equip young learners for lifetime learning. Implementation of the capitation grants will enable the department plan its programmes and activities on a timely basis.

105. The county has 9 operational VTCs and 32 instructors. The primary strategic priority for the vocational Training sub-sector is to expand access to quality technical and vocational education and training (TVET) across County. Existing VTC workshops will be sustained to provide opportunity for skills development, ensuring that more youth and vulnerable populations can engage in practical, market-driven vocational courses. This will contribute to producing a skilled workforce capable of meeting local labor market demands and increase adolescent's employability. There will be a focus to inclusive and equitable access to vocational education. The provision of disability-friendly toilets ensures that learners with disabilities can access facilities safely and comfortably.

106. The centers will be supported with materials for tailoring, Beauty Therapy, Hair Dressing, Masonry, Carpentry, ICT, Plumbing, and Electrical courses. This ensures variety and relevancy to multiple industry's needs, increasing the employability and entrepreneurship potential of adolescents and youth who graduate successfully across the county. In the execution of the above and the other functions assigned, the department is projected to receive Kshs. 1,023 Million in the FY2025/2026 with recurrent of Kshs 755 million and development expenditure of Kshs 268 million.

### **4.5.3 Agriculture, Rural and Urban Development**

107. The Agriculture, Rural and Urban Development Sector comprises the following sub-sectors: crop production services, livestock production services, veterinary services, irrigation services, fisheries, and alternative livelihoods. Other sub-sectors include the land and physical planning, the urban development and Wajir Municipal Service delivery.

108. In the FY2024/2025 The Agriculture and Livestock sub-sector implemented the following programmes and projects: solar installation and water reticulation system for Eljamal Farm Group, Dulqad Farm Group, Labaeli Farm Group , Sadan Farm, Dur-Dur Farm group in Hodhan location township ward, Bangal pioneer farm group in barwaqo, Galbet farm group and al-amin farm group at Makaror barwaqo ward, Al-hayat Farm group in El-adow, Jamil farming group Central siuth farm group and Rasmal farm group at Wachir, maslah abdiweit farm group, four mile khadija farm group, talanta farm group, anole farm group, Ijaba Farm group in Gotade and Tungano farming group at Makaror, Alkheir enterprise Farm group,Raha farm group and Alharamein farmers group, Toronto Poultry Farm group and Kali- farm youth group, malekan farm group, Smart farm group and Garore farm group, Alimaow, Kukale, Mansoor farm group, Kamoor Danoow farm group, Alrahmafarm group and Alhilal mau mau farm group; vaccination and treatment of 2.25million animals; drilling of two boreholes; Capacity building of farmers on modern irrigation techniques; Procurement, distribution/ installation of 60 small-scale irrigation kits; distribution of Farm tools and small equipment to farmers; support to Bee farmers with 250 beehives;

109. During the 2026/27–2028/29 Medium-Term Period, the sector will focus on enhancing crop and livestock production as well as promoting alternative livelihood activities. Also, efforts will be made to institutionalize integrated and coordinated land-use planning, secure land tenure and strengthen land governance frameworks. Planned and inclusive urban infrastructure development is going to be prioritized. Again, the Wajir Municipality sub-sector will strive to deliver timely community-centred municipal services.

110. Key Investments will be made in farmer education, technical support, and extension services, while facilitating the adoption of climate-smart agriculture practices. Efforts will also be made to improve access to certified seeds, farm implements, expansion of area under irrigation, value addition, and market linkages. and other essential agricultural inputs. The irrigation sub-sector will focus on Investment in water harvesting infrastructure and adoption of Technological, Innovation and Management Practices, TIMPs.

111. In the livestock sub-sector, priority will be given to the completion of the County Export Abattoir to improve market access for livestock and livestock products. Resources will be allocated to strengthen epidemiology and disease surveillance, targeted vaccination programs, and disease treatment initiatives. Additional interventions will include operationalizing the sub-sector’s investigative veterinary laboratory, promotion of sustainable rangeland management, and continued improvement of livestock breeds. Furthermore, the County will upscale irrigated livestock feed production to establish strategic feed reserves for use during emergencies. The sector will also prioritize the allocation of resources to enhance production and incomes from alternative livelihood activities.

112. In order to finance priorities under Agriculture, Livestock and Veterinary Services, the sub-sectors are projected to receive an allocation of Kshs 728 million with a recurrent budget of 264 million and development allocation of Kshs 464 million

113. The Land and physical planning sub-sector aims to institutionalise an integrated and coordinated land-use planning system that supports orderly urban growth, sustainable rural settlements, and equitable access to land. By preparing and implementing urban and rural spatial development plans, the sub-sector will guide infrastructure investment and align development with climate resilience and pastoral

livelihoods. The construction and equipping of land and registry offices strengthens Decentralised service delivery and reduces land-related conflicts by bringing services closer to communities. A second priority is to secure land tenure and strengthen land governance frameworks. Surveying plots, processing allotments, and issuing titles will enhance tenure security, unlock private investment, and improve access to credit for residents. The development of land-related policies and bills provides a legal foundation for transparent land administration, dispute resolution, and sustainable land management, which is critical in Wajir's largely communal and trust land context.

114. The Urban development sub-sector prioritises planned and inclusive urban infrastructure development to support Wajir's growing towns and emerging urban centres. Upgrading access roads, constructing markets and offices, and establishing disaster response units will improve mobility, trade efficiency, public administration, and urban resilience to floods, fires, and other hazards. These interventions enhance urban functionality while promoting economic activity and public safety. Another key priority is improving urban environmental management and sanitation systems. Establishing dumpsites and acquiring waste management machinery will reduce environmental degradation, improve public health, and support compliance with environmental standards. Effective waste management is essential for sustaining urban liveability, reducing disease outbreaks, and strengthening urban governance in fast-growing settlements.

115. The strategic focus for the Wajir Municipal Service Delivery sub-sector is to deliver timely, visible, and community-centred municipal services that improve the quality of life in Wajir Municipality. Strengthening solid waste management through equipment acquisition, staff protection, and Central Business District (CBD) beautification enhances cleanliness, occupational safety, and the town's aesthetic appeal. Public participation forums further institutionalise accountability and ensure that service delivery reflects community priorities. The sub-sector also prioritises modernisation of municipal infrastructure to support safety, mobility, and local economic development. Investments in drainage rehabilitation, markets, slaughter facilities, boda-boda infrastructure, street lighting, and fire services will reduce flooding risks, improve public safety, support small businesses, and enhance emergency response capacity. Collectively, these outcomes strengthen municipal governance, stimulate economic activity, and build public confidence in county service delivery systems. In the FY 2026/2027 the sub-sector is projected to receive a total allocation of Kshs 691 million with a recurrent budget of Kshs 332 million and development budget of Kshs 359 million.

#### **4.5.4 Energy, Infrastructure and ICT**

116. This sector is mandated with the responsibility of managing county roads, transport, public works and housing services as well as energy infrastructure improvement and Information Communication Technology (ICT) to ensure enhanced access to services. In the FY2026/2027 and the medium term, The Sector will prioritize the development of County Roads as well as the development of renewable energy and revenue automation as well as internet connectivity at the county and sub-county headquarters.

117. The Roads and Transport, Housing and public works sub-sector implemented the following programmes/ projects in FY2024/2025: improvement of Wajir town roads to bitumen level, Maintenance Of Abattoir-Assembly Ring Road & Bulla Kisumu Access Road, Alimaow Access Roads, Wajir Tarmac Road (Phase 2), Makaror And Bahati Access Roads, Afarmail-Qotqot Road, Lafaley-Mado-Alaley, Hassan Yarrow-Tarbaj Road, DabaDamer-Kajaja Road, Abdi Osman-Kajaja I Road, Eldas-Lakoley Road,

FatumaNur –Hadado Road, Griftu Town Roads and Wagalla-Showli-Bor ‘Anna Road; Spot Improvement Of Elkali Town –Elkali Police Post Road; Construction Of Box Culverts At The Drift Washout Area At Km 33+700 Along Griftu - Aden Awale (B81) Road.

118. The sub-sector will prioritise upgrading of county roads to bitumen standards and expanding all-weather gravel roads to improve connectivity across the county. Key programs include tarmacking targeted road sections, graveling of roads and opening up new roads through bush clearing and expansion to enhance access to settlements, markets, and social service. Road drainage will be improved by constructing drifts and culverts to mitigate flood damage and enhance climate resilience, particularly in flood-prone and low-lying areas. Sustained maintenance will be prioritized to protect road investments which will include grading of targeted roads, rehabilitating damaged drifts and culverts, and maintain existing tarmac roads. The sustained road maintenance reduces transport costs, improves road safety, and lengthens/prolongs the lifespan of the road network. Under the transport sub-sector will improve transport services by investing in the construction of park lots/parking areas to boost safe and efficient traffic. This is going to enhance urban mobility and order within major towns. Energy sub sector prioritizes installation of hybrid wind/solar system to government institutions and maintenance of solar streetlight. In the financial year 2026/2027, the sub-sector is estimated to receive an allocation of Kshs 219.18 Million for recurrent and Kshs 493.28 million for development expenditure.

119. The energy sub-sector will expand energy access by accelerating off-grid and mini-grids (Solar PV, hybrid-grids) for the Government facilities and economic hubs. Clean energy access for health, water and education services will be sustained during the Medium Period to improve service delivery. The sub-sector will commit resources to strengthen sustainability and local capacity by integrating energy planning into county development and building technical skills for installation, operation and maintenance. To undertake this the sub sector has been allocated a budget of Kshs 60 million.

120. The ICT sub-sector has a mandate to strengthen ICT connectivity and communication systems across the Government offices to improve service delivery. The strengthening aspect will include expanding Local Area Networks (LANs), connecting County Administration and the Revenue Department Offices to reliable internet and upgrading networks. These interventions target faster internal coordination, reduced operational delays, and improved access to digital services. Expanding public access to ICT services and building of institutional capacity will be given a priority. Community information centres in Habaswein, Griftu and Tarbaj will be upgraded and refurbished. ICT equipment will be procured. To undertake this the sub sector has been allocated a budget of Kshs 16.4 million.

#### **4.5.5 General Economic-Commercial and Labor Affairs**

121. The sector is mandated to promote investment in agro-processing and light industries, Micro, Small and Medium Enterprises (MSMEs), promote saving culture through Cooperative development and growth, provide seed capital to traders and increase the contribution of manufacturing to Gross County Product from 2% to 3%, in the medium term.

122. The trade services sub-sector prioritizes trade infrastructure development, enhancement of commercial and entrepreneurship skills Market facilities will be established and improved in major urban areas. Access to trade information is a priority. The sub-sector will organize trade information

dissemination forums to keep the business community informed on market opportunities, relevant regulations and best practices.

123. Enterprise Development services sub-sector aims to expand Micro Small and Medium Enterprises (MSME) access to relatively affordable capital. The Enterprise Development services for MSME also prioritizes enhanced revolving fund management and institutional learning. Exchange visits and benchmarking visits will be conducted to give the county opportunity to adopt best practices, improve governance structures, and enhance efficiency in enterprise development service delivery. This in the long term will stimulate local enterprise growth and enhance households' income thereby reducing poverty level in the county.

124. Investment and industrialization sub-sector prioritizes creating business growth as well as industrial development in the county. The objective is to stimulate the private sector participation, enhance value addition and promoting sustainable livelihoods. Industrial service centres will be established and functionalized to give adolescents and youth hands on industrial and technical trainings. This will enhance skills development, promote self-employment, and increase productivity. County Aggregation and Industrial Park will be established to provide shared infrastructure for processing, storage, and marketing of locally produced goods. This priority aims to reduce post-harvest losses, attract investment, and link producers to regional and national markets. Jua Kali artisans will be trained on entrepreneurship skills and basic equipment provided.

125. The Tourism sub-sector has a strategic priority to position Wajir County as an emerging eco-tourism and cultural heritage destination. Tourism signage will be utilized to improve visibility, and visitor experience, contributing to domestic and niche tourism growth. Efforts will be made to identify and document Wajir County heritage sites towards preservation of cultural assets while simultaneously creating opportunities for community-based tourism, job creation, and local enterprise development.

126. In summary the sector plans to undertake improving market infrastructure within the county, develop County Aggregation and Industrial Park and empowerment of cottage industries and cooperative societies. The sector will prioritise the enterprise development fund at Kshs. 80 million. The sector is projected to receive Kshs. 268.18 million in FY 2026/2027.

#### **4.5.6 Environmental Protection, Water and Natural Resources**

127. The sector aims to enhance water access, improve water quality and water governance as well as protection of the environment and its natural resource while combating the effect of climate change in the county.

128. The County Environment protection sub-sector aims to restore and sustainably manage the county's rangeland ecosystems while increasing tree cover to enhance climate resilience and livelihoods. This will be achieved through large-scale afforestation and agroforestry initiatives targeting the planting and survival of trees. Community based natural resource management systems will be enhanced. The key actions include establishing and operationalizing community nurseries, initiating and supporting community conservancies, and mapping and protecting critical habitats. These actions aim to anchor environmental stewardship at the local level, reduce pressure on rangelands, and promote sustainable grazing practices while improving biodiversity conservation across the county.

129. The climate change sub-sector focus will be on climate change adaptation considering the county's high vulnerability to drought and climate shocks. Implementation of the County Climate Change Fund (CCCF) projects will be retained and enhanced. This is intended to directly benefit communities through improved water security, livelihoods, and resilience. Again, sub-sector prioritizes institutional strengthening for climate resilience and disaster preparedness. This involves operationalizing early warning systems and participatory scenario planning, training climate-induced disaster response teams, and ensuring functional County and Ward Climate Change Planning Committees. Collectively, Together, these measures aim to enhance coordinated planning, timely response to climate risks, and long-term adaptive capacity across Wajir County.

130. The natural resources sub-sector strives to strengthen community-led conservation systems that enhance the sustainable use of land, water, wildlife, and mineral resources. Additional conservancies will play a role in the protection of ecologically sensitive areas while promoting local stewardship and conflict mitigation. The earmarked investment in wildlife watering points will improve habitat resilience in arid zones, reduce human-wildlife conflict, and support biodiversity during prolonged droughts. Community sensitization efforts will be funded to build awareness on conservation practices, resource governance, and climate adaptation, ensuring that natural resources are utilized responsibly to support livelihoods and long-term environmental sustainability.

131. Resources will be allocated for Wildlife protection to improve ecosystem stability and wildlife survival through infrastructure and governance interventions. The major actions include expanding the number of conservancies to enhance coordinated wildlife management and attract partnerships for conservation financing. Additional watering points will be constructed towards reducing wildlife migration pressures and associated conflicts. To fund these initiatives, the environment, natural resources and wildlife subsectors have been allocated Kshs 98 million for recurrent expenditure and Kshs 259 million for development expenditure in the financial year 2026/2027

132. In the FY2024/2025 the sub-sector implemented the following projects: Drilling, developing and test pumping of boreholes at Abakore (Horesed), Hote, Bulla Dam in Baji, Wara Balcad, Madah Marodi, Dayah, sire, Abdi Gacaney, Qorahey, Dagahley, Leh sheel, Jira, Mado, shanta abaq, Baji, Harakoba, Lakoley, tula roba, Wajolurur, Arbajahan, Harajimale, wajir deaf primary school, tula Buna; Equipping and solarization and construction of water works at dayah borehole; construction of water works at Lehshel borehole construction of water works at Masheenbeen, Meri Borehole, Elgaal secondary school, sabunley Secondary School, wagalla primary school and wagalla sec school, wegaras borehole, Arbajan level 4 hospital and lolukuta north borehole, Wajolurur borehole, Elkali borehole, and Qara Water Supply; Equipping, supply and installation of solar system, water reticulation system and construction of water works at Hara Jimale borehole; desilting and expansion of water pan at Arjek centre; Supply and installation of 6m steel tower carrying 10,000 liters of plastic tanks and construction of water works at Jira borehole 2; desilting of Baji mega water pan; Equipping and construction of water works at Orahey borehole arabijahan; Desilting of Doblely Mega Water Pan Capacity 38,000m<sup>3</sup> At Doblely; Proposed desilting of Reydab Alan water pan in capacity 20,000m<sup>3</sup>; Proposed supply and installation of 6m steel tower carrying 10,000 liters of plastic tanks and construction of water works at Bukuma borehole; desilting of Baji water pan.

133. In the current year 2025/2026 the focus will be on the following key projects: desilting of Kanjara south water pan, gurati water pan, ahmed magan water pan, Hambalash Water Pan, alio ismail mega

water pan, agta lehel mega water, danaba water pan, Libin water pan, majabow water pan, mansa water pan, sangow water pan, koricha water pan, elben water pan, Tasma water pan, shanta aqal /medina water pan, handaki water pan, ; Construction of water works at liban borehole in arabajahan ward; construction of pipeline extension from tula hagar- junction 1.6km; construction of water works and piping system at qarurah borehole; construction of water works, solarization and equipping of shallow well at shalate elbay mixed secondary school; construction of 55,000m<sup>3</sup> water pan; construction of 30,000m<sup>3</sup> water harvesting pan at diff and supply and delivery of borehole spareparts, pumps and gensets

134. In the FY2026/2027 the water sub sector will expand equitable access to clean and safe water. This will be realized through funding new water infrastructure by drilling and equipping boreholes, establishing water supply systems, and constructing water works. Huge investment will be channeled towards mega pans, standard water pans, and underground masonry tanks to enhance water harvesting and storage capacity for people and livestock use thereby enhancing community resilience to drought.

135. In addition, the sector will prioritize systematic overhaul, rehabilitation, and maintenance of water supplies to protect prior years' investments and ensure continuity of services. Procurement of gensets, submersible pumps and inspection equipment, alongside desilting and rehabilitation of mega pans and water pans, aims to minimize downtime, improve efficiency, and extend the lifespan of critical water assets in remote and hardship areas. These measures are aimed to safeguard functionality and sustainability of the County existing water infrastructure.

136. To sustain water infrastructure there is planned investment in specialized equipment and mobility—including crane-mounted borehole vehicles, and field service vehicles—towards strengthening the County's ability to respond swiftly to breakdowns and drought emergencies. This operational readiness supports timely maintenance, rapid service restoration, and effective water trucking during crises, reinforcing overall water security. The sub-sector enhances social institutions access to schools and health facilities that benefit targeted water connections. This shows the Government's commitment to public health, education, and social welfare.

137. WAJWASCO has a mandate to expand and sustain the reliability of water supply infrastructure for Wajir Municipality and its environs. The interventions will prioritize not just infrastructure expansion but also institutional sustainability of WAJWASCO. World Bank's Water and Sanitation Development Project aims to significantly enhance access to safe water and adequate sanitation within Wajir Municipality and its neighboring areas. The Horn of Africa Groundwater Resilience Project despite been an off budget project prioritizes on enhancing groundwater availability and resilience to mitigate water scarcity in Wajir County. The focus will be on accelerating the drilling and equipping of boreholes to expand water access for both domestic and livestock use. Also, there will be rehabilitation of existing boreholes which will ensure reliable water supply, prevent system failures, and maintain community trust in public water services. The project outcome is aimed supporting long-term climate resilience by securing sustainable groundwater sources and ensuring the county can withstand drought and seasonal water stress.

138. The water sub-sector is projected to receive a budget of 1,210 million in the FY 2026/2027 with recurrent allocation of Kshs 297 and development allocation of Kshs 913 million.

#### **4.5.7 Social Protection, Culture and Recreation**

139. The Sector is concerned with strengthening child protection initiatives, promotion of culture and heritage as well as sport promotion. The strategic priority of gender and women sub-sector is to enhance the social welfare, economic empowerment, and protection of girls and women in the County. By addressing gender disparities and systemic challenges, the gender and women empowerment initiative aims to create measurable improvements in the wellbeing and socio-economic participation of girls and women. A total of 49,000 school going girls will be supported by providing sanitary pads and undergarments thereby reducing absenteeism, improving hygiene, and promoting school retention. Economic independence of women will be targeted through the provision of baking equipment, sewing machines, umbrella shades, and fridges. These noble interventions aim to enhance entrepreneurial opportunities, increase household income, and foster self-reliance among adolescent girls and women, particularly in micro and small-scale business activities.

140. Protection and support services for survivors of gender-based violence will be a focus. The county does not have A GBV rescue centre and hence construction of GBV rescue centre is a strategic priority to provide immediate support, shelter, and rehabilitation for survivors of gender-based violence. The community members will be trained on GBV awareness to ensure strengthened community-level prevention and response mechanisms. Combating of harmful cultural practices like FGM and early marriages will be a strategic direction to enhance hence measures will include training of anti-FGM champions and the sensitization of cutters, aiming to reduce incidences of female genital mutilation and promote cultural change. Community engagement ensures sustainability of these interventions. Collectively, the above efforts are designed to achieve the overarching outcome of improved social welfare for girls and women, measured through increased school participation, economic empowerment, community awareness on GBV, and reduced harmful practices like FGM.

141. The Disaster management sub-sector will prioritize strengthening household and community resilience to recurrent shocks- drought and food insecurity-by delivering timely humanitarian assistance to the most vulnerable populations. In the FY2024/2025 23,000 Households benefited from food assistance while it is projected that this FY2025/2026 40,000 households will benefit. The county estimates a total of 50,000 Vulnerable households in FY2026/2027 and support will be rendered to households through in-kind assistance. Regular food security assessments, will ensure evidence-based targeting and rapid response to emerging needs across the County. Another primary focus will be institutionalizing disaster risk reduction (DRR) at the community and ward level by enhancing community capacity through Community-Managed DRR forums, stakeholder trainings, and mainstreaming gender considerations in DRR planning. By empowering wards with inclusive knowledge and skills, the sub-sector will reduce vulnerability and promote locally led preparedness and mitigation activities. The humanitarian coordination and governance systems will be strengthened to improve efficiency and accountability in disaster response. Regular stakeholder coordination meetings, strengthened partnerships, and monitoring of drought response activities will align county departments, humanitarian actors, and development partners around common priorities, minimizing duplication and improving service delivery.

142. In addition, early warning, climate information, and anticipatory action mechanisms will be enhanced. Dissemination of early warning advisories to communities, sharing hazard mapping findings, and rolling out forecast-based financing across the county departments will enable proactive decision-making. Putting in place tracking systems, developing disaster risk management monitoring and evaluation

frameworks and organizing trainings on integrated food security phase classification will improve transparency, learning, and responsiveness across the sub-counties.

143. A total of Kshs 40 million was disbursed to 690 persons with severe disabilities in FY 2024/2025. In FY 2026/2027 Cash transfer to 690 persons with severe disabilities will be prioritized ensuring predictable cash or in-kind support to meet basic needs that includes improving access to healthcare, assistive devices, and rehabilitation services. This will strengthen inclusive social protection promoting dignity and social inclusion through caregiver support. We anticipate to enroll more PWSD to expand our coverage. During the Medium Term the Government will comply with Wajir County persons with disability Act, 2021 that requires 2 % of the County Development Budget appropriated by the County Assembly be ring-fenced for Disability Fund operations.

144. Protection and preservation of cultural diversity efforts will prioritize safeguarding County's cultural identity as a foundation for social cohesion and community pride, currently the county has one museum. Strategic focus will be on establishing functional cultural centres and galleries, developing and implementing enabling policies, and institutionalizing annual cultural events to promote intergenerational knowledge transfer. Historical sites will be documented and gazetted as well collection of artefacts will preserve indigenous heritage while creating opportunities for cultural education and tourism. These interventions collectively aim to strengthen cultural continuity, promote peaceful coexistence, and enhance the social welfare of communities.

145. At the same time the strategic effort is going to be undertaken to strengthen family and social protection systems to safeguard vulnerable populations. Currently the county has one child protection centre and no juvenile cells. Key priorities include conducting Technical Working Group meetings on Violence Against Children, operationalizing more child rescue centres to support children, and advocating for the establishment of a juvenile remand facility within police stations. Implementation of social services policy, support to foster care providers, and empowerment of persons with disabilities will enhance inclusivity, child protection, and social resilience, contributing to a more equitable and supportive social environment in the County.

146. Currently the county has one stadium which is underdeveloped therefore strengthening sports infrastructure through upgrading and fencing of key sports facilities will be a priority in the FY2026/2027 and the medium term. These interventions will create safer, accessible, and functional spaces for youthful athletes and the members of the public at large. Improved infrastructure will support both competitive and recreational activities, fostering talent development and encouraging youth participation in sports. In the last financial year, the department organized six tournaments and sent three teams to KHISA. Strategic focus is going to be on enhancing competitive opportunities through organized leagues and tournaments. With sub-county leagues, National Holiday tournaments, and participation in regional competitions. The sub-sector will build a structured competitive calendar that boosts exposure, performance standards, and community engagement. Investment in coaching, training, and equipment provision facilitates promoting sports and talent development. Procuring sports equipment for teams and coaching youth groups ensures athletes have the tools and mentorship to develop skills systematically. Coupled with sensitization in entrepreneurship for youth groups, the initiative integrates economic empowerment with talent development, providing pathways for sustainable youth livelihoods alongside sports engagement.

147. Organizing sports activities alongside cultural events, especially during National Holidays, strengthens community cohesion and encourages widespread participation. Integrating sports with arts and talent showcases helps discover and nurture diverse talents while promoting healthy lifestyles. These activities serve as platforms for community identity, pride, and social inclusion, aligning with the County's broader development goals. To fund these initiatives, the Sector is projected to receive Kshs. 226 million in the FY 2025/2026 with recurrent budget of Kshs 214 million and development budget of Kshs 12 million.

#### **4.5.8 Public Administration, Fiscal and Intergovernmental Relations**

148. The Sectors' main focus will be on smooth coordination of the implementation of the county strategic blueprint in the medium term. In this respect, the sector will provide leadership and necessary approvals to undertake planned programmes and projects by the other sectors. In addition, it will be involved in intergovernmental coordination to enhance relation between county and national government. In the medium term, the department will undertake cabinet meetings, approval of policies and plans as well providing leadership in the running of the county affairs.

149. In the FY2026/2027 and the medium term, the Finance and Economic Planning sub-sector will prioritize the preparation of financial statement and expenditure controls, operationalize County Integrated Monitoring and Evaluation System (CIMES) as well as capture all the programmes, projects and indicators in the e-CIMES platform in addition to operationalizing the County Statistical Unit (CSU) tasked with the preparation of the County Statistical Abstract (CSA) and other county statistics.

150. The County Assembly is concerned with representation, oversight and legislation. The county assembly will prioritize effective oversight of the implementation of the planned programmes and projects in the medium term. Setting up policy and legislative framework for the provision of essential service remain a top priority for the sector.

151. The public administration sub-sector's aim is to manage the county human resource, enhance community stakeholder engagement, protect the vulnerable members of the society during emergencies, improve governance and reduce conflict within the county and hence will prioritize the management of the county payroll, supporting the most vulnerable members of the society, inculcating performance management within the county operations as well as improve intergovernmental relations and donor relation. The sector will undertake donor round tables to mobilize resource for disaster response and other county programmes. In the medium term, the sector is focused on building resilience of the communities by working together with the National Government and partners. The focus shall be in strengthening coordination mechanisms across all the critical areas of Administration, Peace and Conflict Resolution, Intergovernmental Relations, Service Delivery, and Governance and Ethics. The public involvement in government programs will also be streamlined by implementing the relevant policies and laws to facilitate civic education and public participation mechanisms. To undertake all its mandate, the Sector is projected to receive Kshs. 3,370 million in the FY 2026/2027 with recurrent Kshs 3,045 million budget of Kshs and Development budget of Kshs 325 million

## CHAPTER FIVE: CONCLUSION AND NEXT STEPS

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152. The CFSP 2025 identifies key and critical sector specific priorities and the strategies to be to ensure implementation of the proposed projects and programmes. The paper also sets the ceilings for the sectors in the medium term. The sectors are advised to utilize the allocated resources prudently and ensure that all efforts are directed towards eradicating poverty, eliminating extreme hunger, improving key county infrastructure, resilience building, and social protection to vulnerable groups, and improving quality of life for the county residents.

153. The County Government will utilize the County Integrated Monitoring and Evaluation System to track the implementation of projects and programmes, and strengthen the county's capacity to deliver services to its residents. The County Monitoring and Evaluation activities will be guided by the County Monitoring and Evaluation Policy. To ensure there is credible data for informed decision making, the County Government will prioritize development of County Statistical Abstract 2025. Similarly, the County will develop County SDGs Indicator Framework to guide development of Voluntary Local Reports for assessing localization of the SDG Agenda. The Sector Working Groups are advised to come up with budget proposals in line with the strategic priorities while observing the sector ceilings in this paper.

154. Proper implementation of the budget is critical towards providing services that will promote sustainable growth. Sustainability requires greater effort from all the stakeholders including county government departments, sector working groups, civil societies, communities, County Assembly and development partners to get things done. This means providing for continuous consultations with each other, finding solutions and encouraging innovation to build a sustainable County. The county executive will provide the platforms for consultations and build consensus with the various stakeholders. The sector working groups are advised to come up with budget proposals in line with the strategic priorities while observing the sector ceilings in this paper. The adjusted timelines for the budget cycle should also be adhered to by all stakeholders.

## ANNEXES

### ANNEX I: MTEF Budget Preparation Timeline Financial Year 2026/2027

NO	ACTIVITY	RESPONSIBILITY	TIMEFRAME/ DEADLINE
1.	Develop and issue circular on Budget preparation and MTEF guidelines.	C.E.C Finance & Planning	30 <sup>th</sup> August, 2025
2.	Submission of the County Annual Development Plan to the County Assembly	C.E.C Finance & Planning	30 <sup>th</sup> August, 2025
3.	Launch of Sector Working Groups	All departments coordinated by County Treasury	6 <sup>th</sup> September, 2025
4.	Submission of Departmental Public Expenditure Reviews to County Treasury	All Accounting Officers	20 <sup>th</sup> September, 2025
5.	Preparation of Draft County Budget Review and Outlook Paper (CBROP)	Macro Working Group	25 <sup>th</sup> September, 2025
6.	Presentation of County Budget Review and outlook Paper (CBROP) to County Executive Committee for approval	Macro Working Group	30 <sup>th</sup> September, 2025
7.	Capacity building for Budget Execution and Programme Based Budget (PBB)	County Treasury in collaboration with National treasury	September – December, 2025
8.	Submission of County Budget Review and Outlook Paper (CBROP) to the County Assembly	Macro Working Group	10 <sup>th</sup> October, 2025
9.	Circulation of approved CBROP to County Executive and Accounting Officers	County Treasury.	18 <sup>th</sup> October, 2025
10.	Draft Sector reports by SWG's	All departments – County Treasury to co-ordinate	10 <sup>th</sup> January, 2026
11.	Submission of final Sector Working Groups reports	Sector Working Groups/ County Treasury	24 <sup>th</sup> January, 2026
12.	Development of County Fiscal Strategy Paper (CFSP)	County Treasury.	12 <sup>th</sup> February, 2026

<b>NO</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITY</b>	<b>TIMEFRAME/ DEADLINE</b>
13.	Submission of County Fiscal Strategy Paper (CFSP) to C.E.C for approval.	County Treasury.	24 <sup>th</sup> February, 2026
14.	Submission of County Fiscal Strategy Paper (CFSP) to County Assembly	County Treasury.	27 <sup>th</sup> February, 2026
15.	Develop and issue final guidelines on preparation of 2022/23 Medium Term Budget	County Treasury.	28 <sup>th</sup> February, 2026
16.	Submission of departmental budget proposals to county treasury	All Departments	5 <sup>th</sup> March,2026
17.	Consolidation of final draft budgets	County Treasury.	18 <sup>th</sup> March, 2026
18.	Submission of Draft Budget Estimates to County Executive Committee for approval	County Treasury.	21 <sup>st</sup> March,2026
19.	Submission of Draft Budget Estimates to County Assembly	County Treasury.	30 <sup>th</sup> April, 2026
20.	Report on Draft Budget Estimates from County Assembly	County Assembly	8 <sup>th</sup> May, 2026
21.	Consolidation of final budget estimates	County Treasury	15 <sup>th</sup> May,2026
22.	Preparation and submission of budget statement to the County Assembly	County Treasury	2 <sup>nd</sup> June, 2026
23.	Approval of the Budget & Appropriation Bill by the County Assembly	County Assembly	13 <sup>th</sup> June,2026
24.	Appropriation Bill Passed	County Assembly	30 <sup>th</sup> June,2026
25.	Finance Bill Passed	County Assembly	31 <sup>st</sup> July,2026
26.	Submission of Vote on Account to County Assembly (if applicable)	County Assembly	30 <sup>th</sup> June, 2026

**ANNEX 2: County Government Fiscal Projections (in Kenya Shillings) FY2026/2027 MTEF**

	2023/24 FY	2024/25 FY	2025/26 FY		2026/27FY		2027/28FY		2028/29FY	
	Actual	Actual	Budget	CFSP 2025	CFSP 2026	CBROP 2025	CFSP 2026	CBROP 2025	CFSP 2026	CBROP 2025
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>10,184,300,000</b>	<b>11,551,346,343</b>	<b>13,411,144,582</b>	<b>11,743,049,729</b>	<b>12,189,489,418</b>	<b>12,477,549,038</b>	<b>12,654,407,047</b>	<b>12,626,632,739</b>	<b>12,852,546,974</b>	<b>12,787,283,193</b>
Unspent Bal b/f \Previous FY	1,001,160,705	936,621,902	583,230,889	0	0	0	0	0	0	0
<b>Revenue (Total)</b>	<b>11,185,460,705</b>	<b>12,487,968,245</b>	<b>13,994,375,471</b>	<b>11,743,049,729</b>	<b>12,189,489,418</b>	<b>12,477,549,038</b>	<b>12,654,407,047</b>	<b>12,626,632,739</b>	<b>12,852,546,974</b>	<b>12,787,283,193</b>
Equitable Share Allocation	9,065,360,000	9,886,581,422	10,507,580,683	10,336,261,439	10,638,400,852	10,635,116,419	11,185,229,159	10,764,200,120	11,433,787,480	10,894,850,574
Local Revenue	147,680,000	331,716,985	350,000,000	260,000,000	350,000,000	400,000,000	400,000,000	420,000,000	400,000,000	450,000,000
<b>Grant income</b>	<b>971,260,000</b>	<b>1,333,047,936</b>	<b>2,553,563,899</b>	<b>1,146,788,290</b>	<b>1,201,088,566</b>	<b>1,442,432,619</b>	<b>1,069,177,889</b>	<b>1,442,432,619</b>	<b>1,018,759,494</b>	<b>1,442,432,619</b>
Conditional Grants (GOK)	9,421,475	212,639,171	896,569,092	286,927,318	80,679,801	313,814,940	60,810,000	313,814,940	60,810,000	313,814,940
Conditional Grants and Proceed from Loans	1,102,947,805	1,120,408,765	1,656,994,807	859,860,972	1,120,408,765	1,128,617,679	1,008,367,889	1,128,617,679	957,949,494	1,128,617,679
<b>Grant (Total)</b>	<b>10,184,300,000</b>	<b>11,551,346,343</b>	<b>13,411,144,582</b>	<b>11,743,049,729</b>	<b>12,189,489,418</b>	<b>12,477,549,038</b>	<b>12,654,407,047</b>	<b>12,626,632,739</b>	<b>12,852,546,974</b>	<b>12,787,283,193</b>
<b>Total Expenditure</b>	<b>11,036,900,000</b>	<b>11,575,469,934</b>	<b>13,994,375,471</b>	<b>11,743,049,729</b>	<b>12,189,489,418</b>	<b>12,477,549,038</b>	<b>12,654,407,047</b>	<b>12,626,632,739</b>	<b>12,852,546,974</b>	<b>12,787,283,193</b>
Recurrent	7,788,900,000	8,011,909,854	8,711,728,047	8,212,049,729	8,521,132,011	8,722,594,380	8,640,848,082	8,778,362,908	8,630,146,684	8,778,362,908
Recurrent as % of CG Total Revenue	71%	69%	62%	70%	70%	70%	68%	70%	67%	69%
Personnel Emolument	4,185,870,000	4,356,600,000	4,375,127,914	4,456,812,745	4,510,111,085	4,462,630,472	4,555,586,537	4,507,256,777	4,626,916,911	4,507,256,777
Operations & Maintenance	2,603,500,000	2,871,000,000	3,417,819,607	3,755,236,984	3,080,854,712.39	3,341,963,908	3,155,095,330.93	3,341,963,908	3,073,063,559.42	3,341,963,908
Trasfer to CA	999,530,000	784,430,000	918,780,526			918,000,000		929,142,223		929,142,223

	2023/24 FY	2024/25 FY	2025/26 FY		2026/27FY		2027/28FY		2028/29FY	
	Actual	Actual	Budget	CFSP 2025	CFSP 2026	CBROP 2025	CFSP 2026	CBROP 2025	CFSP 2026	CBROP 2025
					930,166,214		930,166,214		930,166,214	
Personnel Emoluments as % of CG Revenue	37%		31%	38%	37%	36%	36%	36%	36%	35%
Development	3,248,000,000	3,563,560,080	5,282,647,424	3,531,000,000	3,668,357,407	3,754,954,658	4,013,558,965	3,848,269,831	4,222,400,290	4,008,920,285
Development as % of CG Total Revenue	29%	29%	38%	30%	30.1%	30%	31.7%	30%	32.9%	31%
<b>Unspent Bal Current FY</b>	<b>936,621,902</b>	<b>583,230,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### ANNEX 3: MTEF Sector Programme Ceilings (Kshs.) - FY2026/2027 MTEF

#### I. Recurrent

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
County Assembly	Legislative and oversight services	Legislative and oversight services	<b>784,444,072</b>	<b>918,780,526</b>	930,166,214	930,166,214	930,166,214
County Executive	Coordination and Supervisory Services	Coordination and Supervisory Services	<b>603,931,889</b>	<b>501,610,796</b>	508,204,985	513,287,035	518,419,905
<b>Total</b>			<b>603,931,889</b>	<b>501,610,796</b>	<b>508,204,985</b>	<b>513,287,035</b>	<b>518,419,905</b>
Finance and Economic Planning	Public Finance Management	County Accounting Services	238,504,000	237,500,000	221,002,000	223,212,020	222,720,954
		Financial Reporting	4,664,350	4,750,000	4,707,175	4,754,247	4,743,787
		County Procurement Services	67,262,800	32,603,200	25,933,000	26,192,330	26,134,707
		Asset management	5,039,000	3,800,000	4,419,500	4,463,695	4,453,875

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
		County Audit Services	9,712,261	16,508,873	17,110,567	17,281,673	17,243,653
		County Revenue management	32,825,100	27,020,000	27,922,550	28,201,776	28,139,732
		County Budget Management	19,844,600	19,748,000	17,796,300	17,974,263	17,934,720
	General Administration and Personnel	General Administration and Personnel	303,123,103	313,527,956	322,933,795	329,392,471	328,667,807
	Economic Planning Services	Economic Planning and Statistics	15,360,000	22,840,000	17,100,000	17,271,000	17,233,004
		County Statistical Services	6,599,480	6,200,000	6,399,740	6,463,737	6,449,517
		Monitoring and Evaluation	4,590,000	3,400,000	3,995,000	4,034,950	4,026,073
<b>Total</b>			<b>707,524,694</b>	<b>687,898,029</b>	<b>669,319,627</b>	<b>679,242,161</b>	<b>677,747,828</b>
Agriculture, Livestock and Veterinary Services	General Administration and Personnel	General Administration and Personnel	209,364,501	214,509,622	220,944,910	225,363,809	224,868,008
	Livestock Resources Management and Development	Livestock Production Services	4,473,840	6,730,000	5,601,920	5,657,939	5,645,492
		Veterinary Services	22,519,517	27,835,440	23,177,479	23,409,253	23,357,753
	Crop Development & Management	Crop Production Services	9,436,900	8,412,000	7,924,450	8,003,695	7,986,086
	Irrigation management services	Irrigation Services	4,598,000	4,800,000	4,699,000	4,745,990	4,735,549
Alternative Livelihood Services	Alternative Livelihood Services	1,428,000	1,552,000	1,490,000	1,504,900	1,501,589	

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
<b>Total</b>			<b>251,820,758</b>	<b>263,839,062</b>	<b>263,837,759</b>	<b>268,685,586</b>	<b>268,094,477</b>
Health Services	General Administration and personel Services	General Administration and personel Services	1,811,896,358	1,903,691,557	1,960,802,304	2,000,018,350	1,995,618,309
	Preventive and promotive Services	Primary Health care	174,321,540	236,032,036	200,176,788	202,178,556	201,733,763
		Special program	7,000,000	14,630,543	10,815,272	10,923,424	10,899,393
		Health Research services	2,636,000	2,250,000	2,443,000	2,467,430	2,462,002
		Reproductive, Maternal Neo-natal Child Adolescence Health	16,343,892	27,015,750	18,679,821	18,866,619	18,825,113
	Currative, Rehabilitative and referall Services	Currative and Rehabilitative Services	688,506,000	750,082,764	605,294,382	611,347,326	610,002,362
		Wajir County Referral Hospital	305,012,692	226,139,000	200,575,846	202,581,604	202,135,925
		County Emergency Referral Services	44,578,510	31,700,000	33,139,255	33,470,648	33,397,012
	<b>Total</b>			<b>3,050,294,992</b>	<b>3,191,541,650</b>	<b>3,031,926,667</b>	<b>3,081,853,957</b>
Roads and Transport	Road Transport Services	Maintenance & Rehabilitation of County Roads and Bridges	12,140,000	13,020,000	12,580,000	12,705,800	12,677,847
	Transport Management Services	Transport Services	92,100,000	86,802,372	69,451,186	70,145,698	69,991,377

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	General Administration and Support Services	General Administration and Support Services	130,410,000	133,151,540	137,146,087	139,889,008	139,581,253
<b>Total</b>			<b>234,650,000</b>	<b>232,973,912</b>	<b>219,177,273</b>	<b>222,740,506</b>	<b>222,250,477</b>
Water Services	Water Services	General Administration and Support Services	111,360,484	114,097,806	117,520,740	119,871,155	119,607,438
		Water System Rehabilitation & maintenance	48,351,266	8,148,000	16,249,633	16,412,129	16,376,023
		Water Infrastructure Development	16,474,250	22,972,994	17,723,622	17,900,858	17,861,476
		WAJWASCO	145,770,000	145,000,000	145,385,000	146,838,850	146,515,805
<b>Total</b>			<b>321,956,000</b>	<b>290,218,800</b>	<b>296,878,995</b>	<b>301,022,992</b>	<b>300,360,742</b>
Energy, Environment and Climate Change	General Administration and Support Services	General Administration and Support Services	70,000,000	69,348,184	71,428,629	72,857,202	72,696,916
	Environmental Conservation Services	Environmental Conservation	7,200,000	11,520,000	9,360,000	9,453,600	9,432,802
		Climate Change	14,296,482	16,000,000	15,148,241	15,299,723	15,266,064
	Energy Services	Energy and Mining Services	3,940,000	1,960,000	2,950,000	2,979,500	2,972,945
	Natural Resources Services	Natural Resources management	1,700,000	2,000,000	1,850,000	1,868,500	1,864,389
<b>Total</b>			<b>97,136,482</b>	<b>100,828,184</b>	<b>100,736,870</b>	<b>102,458,525</b>	<b>102,233,117</b>

<b>Vote</b>	<b>Programme</b>	<b>Sub_Programme</b>	<b>Approved Budget FY 2024/25</b>	<b>Approved FY 2025/26</b>	<b>FY 2026/27</b>	<b>FY 2027/28</b>	<b>FY 2028/29</b>
Public Service, Special Programs and County Administration	General Administration and Support Services	General Administration and Support Services	616,384,831	648,936,705	668,404,806	681,772,902	680,273,001
	Human Resource Management	Human Resource Management	71,360,000	97,864,000	119,612,000	120,808,120	120,542,342
	Decentralised Units and inspectorate Services	Decentralised Units and inspectorate Services	11,810,000	15,304,000	13,557,000	13,692,570	13,662,446
		Town Administration servies	5,164,000	9,800,000	7,482,000	7,556,820	7,540,195
	Public Participations and Civic Education	Public Participations and Civic Education	3,350,000	5,550,000	4,450,000	4,494,500	4,484,612
	Peace and Conflict Resolution	Peace and Conflict Resolution	27,815,000	56,500,000	56,157,500	56,719,075	56,594,293
	Disaster management and Humantatian Coordination	Disaster management and Humantatian Coordination	106,570,000	162,607,600	119,588,800	120,784,688	120,518,962
	Efficiency Monitoring	Efficiency Monitoring	7,568,000	8,512,000	8,040,000	8,120,400	8,102,535
	Strategic Delivery	Strategic Delivery	880,000			0	0
	Governance and Ethics	Governance and Ethics	3,966,400	6,172,000	5,069,200	5,119,892	5,108,628
	Intergovernmentaland Donor Relations	Intergovernmentaland Donor Relations	47,597,800	61,573,000	54,585,400	55,131,254	55,009,965
<b>Total</b>			<b>902,466,031</b>	<b>1,072,819,305</b>	<b>1,056,946,706</b>	<b>1,074,200,221</b>	<b>1,071,836,980</b>

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Education, Social Welfare and Family Affairs	Childhood Education Development Services	Early Childhood Education Support services	184,678,600	219,590,200	199,134,400	201,125,744	200,683,267
	Vocational and Technical Training Development Services	Vocational and Technical Training Services	11,710,000	12,200,000	11,955,000	12,074,550	12,047,986
	Sport Development	Sport Promotion services	15,356,400	14,303,200	14,829,800	14,978,098	14,945,146
	Gender, Culture and Social services	Culture, Heritage and library services	60,509,000	10,868,000	10,688,500	10,795,385	10,771,635
		Social Service and Child protection	22,300,000	62,160,000	57,230,000	57,802,300	57,675,135
		Gender and Women Empowerment	3,410,000	29,131,990	26,270,995	26,533,705	26,475,331
	General Administration and Support Services	General Administration and Support Services	505,777,060	513,619,266	529,027,844	539,608,401	538,421,263
	<b>Total</b>			<b>803,741,060</b>	<b>861,872,656</b>	<b>849,136,539</b>	<b>862,918,183</b>
Trade, Investment and Industrialization	Enterprise Development Services	Trade Development Services	16,429,728	11,549,384	9,989,556	10,089,452	10,067,255
		Investment and Industry	2,400,000	5,315,000	3,857,500	3,896,075	3,887,504
	Cooperatives Support Services	Cooperatives Support Services	2,200,000	2,800,000	2,500,000	2,525,000	2,519,445
	ICT and Innovation Services	ICT and Innovation Services	17,910,000	10,986,545	9,448,273	9,085,942	9,065,953

Vote	Programme	Sub_Programme	Approved Budget FY 2024/25	Approved FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	General Administration and Personell Services	General Administration and Personell Services	150,113,954	148,377,987	152,829,326	155,885,913	155,542,964
<b>Total</b>			<b>189,053,682</b>	<b>179,028,916</b>	<b>178,624,655</b>	<b>181,482,382</b>	<b>181,083,120</b>
Lands, Spatial Planning, Urban Development and Public Works and Housing	Land Policy and Physical Planning	Urban Physical Planning	46,590,000	17,632,000	13,111,000	13,242,110	13,212,977
		General Administrative and Support Services	36,210,258	38,354,976	39,505,625	40,295,738	40,207,087
	Public Works and Housing	Government Buildings	2,100,000	9,557,622	5,828,811	5,887,099	5,874,147
		Public works	1,300,000	4,312,000	2,806,000	2,834,060	2,827,825
	Urban Development Services	Wajir Municipality	231,450,000	236,120,094	233,785,047	236,122,897	235,603,427
		Urban Development services	39,000,000	26,000,000	36,500,000	37,230,000	37,148,094
<b>Total</b>			<b>356,650,258</b>	<b>331,976,692</b>	<b>331,536,483</b>	<b>335,611,904</b>	<b>334,873,558</b>
CPSB	County Public Service Board	County Public Service Board	73,815,000	78,339,520	84,639,239	87,178,416	86,986,624
<b>Grand Total Recurrent</b>			<b>8,377,484,917</b>	<b>8,711,728,047</b>	<b>8,521,132,011</b>	<b>8,640,848,082</b>	<b>8,630,146,684</b>
Development Total			5,140,139,752	5,282,647,424	3,668,357,407	4,013,558,965	4,222,400,290
<b>Grand Total</b>			<b>13,517,624,669</b>	<b>13,994,375,471</b>	<b>12,189,489,418</b>	<b>12,654,407,047</b>	<b>12,852,546,974</b>
Recurrent Proportion				Recurrent	69.9%	68.3%	67.1%
Development proportion				Development	30.1%	31.7%	32.9%

## 2. Development

Vote	Programmes	Sub-programme	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
Agriculture, Livestock and Veterinary Services	Livestock Resources Management and Development	Livestock Production Services	6,000,000	3,000,000	4,500,000	4,792,192	5,050,896
		Veterinary Services	4,500,000	8,000,000	6,250,000	6,655,822	7,015,134
	Crop Development & Management	Crop Production Services	395,406,842	270,903,846	333,155,344	354,787,651	373,940,682
	Irrigation management services	Irrigation Services	31,129,900	120,000,000	120,564,950	228,393,424	240,723,127
	Alternative Livelihood Services	Alternative Livelihood Services					
<b>Total</b>			<b>437,036,742</b>	<b>401,903,846</b>	<b>464,470,294</b>	<b>594,629,090</b>	<b>626,729,838</b>
Health Services	Preventive and promotive Services	Primary Health Care	98,331,030	152,917,800	125,624,415	133,781,408	141,003,529
		Reproductive, Maternal Neo-natal Child Adolescence Health		-			
	Currative, Rehabilitative and referall Services	Currative, Rehabilitative Services	453,105,161	317,191,424	285,148,292	303,663,425	320,056,540
		Wajir County Referral Hospital	241,294,438	-			
<b>Total</b>			<b>792,730,629</b>	<b>470,109,224</b>	<b>410,772,707</b>	<b>437,444,834</b>	<b>461,060,070</b>
Roads and Transport	Road Transport Services	Maintenance & Rehabilitation of County Roads and Bridges	504,017,318	863,901,669	383,959,494	408,890,595	430,964,345

Vote	Programmes	Sub-programme	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
		Design & Construction of County Roads and Bridges	109,320,000		109,320,000	116,418,322	122,703,105
		Transport Services		100,000,000			
<b>Total</b>			<b>613,337,318</b>	<b>963,901,669</b>	<b>493,279,494</b>	<b>525,308,917</b>	<b>553,667,451</b>
Water Services	water services	Water System Rehabilitation & maintenance	313,788,643	320,276,696	317,032,670	403,618,106	425,407,223
		Water Infrastructure Development	273,582,180	348,481,699	321,031,940	441,877,055	505,717,838
		WAJWASCO	765,899,998	630,000,000	275,000,000	292,856,188	308,665,880
<b>Total</b>			<b>1,353,270,821</b>	<b>1,298,758,395</b>	<b>913,064,609</b>	<b>1,138,351,349</b>	<b>1,239,790,941</b>
Energy, Environment and Climate Change	Environmental Conservation Services	Environmental Conservation Services	431,154,880	344,791,209	259,000,000	275,817,283	290,707,138
	Energy Services	Energy and Mining Services	23,308,800	57,000,000	57,000,000	60,701,101	63,978,019
	Natural Resoures management	Natural Resoures management	3,500,000	1,495,000			
<b>Total</b>			<b>457,963,680</b>	<b>403,286,209</b>	<b>316,000,000</b>	<b>336,518,384</b>	<b>354,685,157</b>
Public Service, Special Programs and County Administration	Decentralised Units and inspectorate Services	Decentralised Units and inspectorate Services	7,800,000	25,000,000	25,000,000	26,623,290	28,060,535
	Kenya Devolution Support Programme	Kenya Devolution Support Programme		352500000	300,000,000	280,000,000	250,000,000
	Public Participations and Civic Education	Public Participations and Civic Education	5,000,000	-			
	Peace and Conflict	Peace and Conflict	21,000,000	-			

Vote	Programmes	Sub-programme	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	
	Resolution	Resolution						
<b>Total</b>			<b>33,800,000</b>	<b>377,500,000</b>	<b>325,000,000</b>	<b>306,623,290</b>	<b>278,060,535</b>	
Education, Social Welfare and Family Affairs	Childhood Education Development Services	Early Childhood Education services	155,404,229	391,389,064	162,000,000	192,518,918	202,911,954	
	Vocational and Technical Training Development Services	Vocational and Technical Training Services	7,000,000	6,000,000	6,500,000	6,922,055	7,295,739	
	Sport Development Gender, Culture and Social services	Sport Promotion services		-	60,000,000	100,000,000		
		Culture, library, Social Services and Family Affairs		4,000,000	4,000,000	4,000,000	4,215,938	4,443,533
		Gender and Women Empowerment		11,956,500	4,400,000	8,178,250	8,619,749	9,085,081
<b>Total</b>		<b>178,360,729</b>	<b>465,789,064</b>	<b>280,678,250</b>	<b>212,276,660</b>	<b>223,736,307</b>		
Trade, Investment and Industrialization	Enterprise Development Services	Trade Development Services	7,500,000	84,000,000	84,000,000	113,534,697	119,663,810	
		Investment and Industry	450,686,870	262,691,301	10,000,000	10,539,845	11,108,833	
	Cooperatives Support Services	Cooperatives Support Services	2,700,000	5,000,000	5,000,000	5,269,922	5,554,417	
	ICT and Innovation Services	ICT infrastructure Services	4,500,000	7,000,000	7,000,000	7,377,891	7,776,183	
<b>Total</b>		<b>465,386,870</b>	<b>358,691,301</b>	<b>106,000,000</b>	<b>136,722,356</b>	<b>144,103,242</b>		
Lands, Spatial Planning ,Urban Development and Public Works	Land Policy and Physical Planning	Urban Physical Planning	16,000,000	64,000,000	64,000,000	67,455,007	71,096,531	
		Kenya Informal Settlement Improvement Project	537,477,229	68,615,663		-	-	

Vote	Programmes	Sub-programme	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
	Urban Development Services  Public Works and Housing	Wajir Municipality	192,894,053	145,092,053	125,092,053	131,845,084	138,962,673
		Urban Development		70,000,000	70,000,000	76,383,994	80,507,545
		Public Works and Housing	61,881,681	195,000,000	100,000,000	50,000,000	50,000,000
<b>Total</b>			<b>808,252,963</b>	<b>542,707,716</b>	<b>359,092,053</b>	<b>325,684,085</b>	<b>340,566,750</b>
<b>Grand Total Development</b>			<b>5,140,139,752</b>	<b>5,282,647,424</b>	<b>3,668,357,407</b>	<b>4,013,558,965</b>	<b>4,222,400,290</b>

**ANNEX 4: Own Source Revenue Collection (Kshs.) for First Half 2025/2026**

<b>A</b>	<b>Revenue Stream</b>	<b>Annual Target</b>	<b>Actual Performance as at 31<sup>st</sup> Dec 2025</b>
1	Advertisement	600,000	206,460
2	Allotment(for schools)	500,000	-
3	Approval of Building Plan	500,000	-
4	Arabic Gum	300,000	101,640
5	Building Materials	5,100,000	2,529,500
6	Cereals	2,000,000	695,000
7	Conservancy	550,000	28,100
8	Development permission	1,000,000	35,000
9	Hall Hire	500,000	30,000
10	Hire of County Assets	4,800,000	901,000
11	House Rent	5,500,000	5,273,932
12	Land Rent	15,000,000	2,203,876
13	Market gate fees(fresh produce)	900,000	661,300
14	Medical Certificate	340,000	349,316
15	Miraa Cess	38,000,000	15,860,000
16	Misc/commission	1,500,000	-
17	peging fees/site visit	100,000	-
18	School registration	100,000	-
19	Scrap metal	100,000	75,000
20	Septic Tank	350,000	34,200
21	Single Business Permit(SBP)	12,000,000	9,591,500
22	Slaughter fees	3,000,000	1,506,100
23	Stall rent	600,000	78,480

24	Stock Auction fees	10,000,000	1,668,870
25	Stock Export fees	3,000,000	5,772,397
26	Survey fees	2,500,000	-
27	Veterinary department	160,000	26,500
28	Way leave	1,000,000	124,000
<b>Sub-Total</b>		<b>110,000,000.00</b>	<b>47,752,170.65</b>
<b>B</b>	<b>Facility Improvement Fund/Financing (FIF)</b>		
1	Health Facilities	240,000,000	74,164,570.35
<b>Sub-Total</b>		<b>240,000,000.00</b>	<b>74,164,570.35</b>
	<b>Total</b>	<b>350,000,000</b>	<b>121,916,741.00</b>