COUNTY GOVERNMENT OF TAITA TAVETA 2026/2027 CITIZEN BUDGET



"Peace, Love and Prosperity for all."

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FOREWORD

The FY 2026/2027 Budget Estimates and the accompanying Medium-Term Plan are anchored on the 2026 County Fiscal Strategy Paper (CFSP). This framework aligns directly with the county government's core policy and development goals, which focus on fostering peace, unity, and sustainable socioeconomic growth. The county governments administration intends to meet these developmental demands by prioritizing high-impact service delivery programs, expanding local revenue mobilization and maintaining strict expenditure controls.

For the 2025/2026 financial year, the Taita Taveta County Government operates on an aggregate budget of **KSh 7,502,611,383**. This resource envelope allocates **KSh 5,281,235,518 (70%)** to recurrent costs and **KSh 2,221,375,865 (30%)** to capital development projects. This fiscal distribution strictly conforms with Section 107(2)(b) of the Public Finance Management (PFM) Act of 2012, which mandates county governments to dedicate a minimum threshold of 30% of their annual budget to development expenditures.

1.0 INTRODUCTION

The Taita Taveta County Citizens' Budget is an condensed version of the 2026/2027 Budget Estimates designed to help residents easily understand county financing, resource allocations, and development spending on public programs.

The Citizens` budget was Prepared in strict compliance with the Constitution of Kenya, the Public Finance Management (PFM) Act, and relevant county governance regulations, this document underscores the administration's commitment to transparency, accountability, and participatory civic engagement.

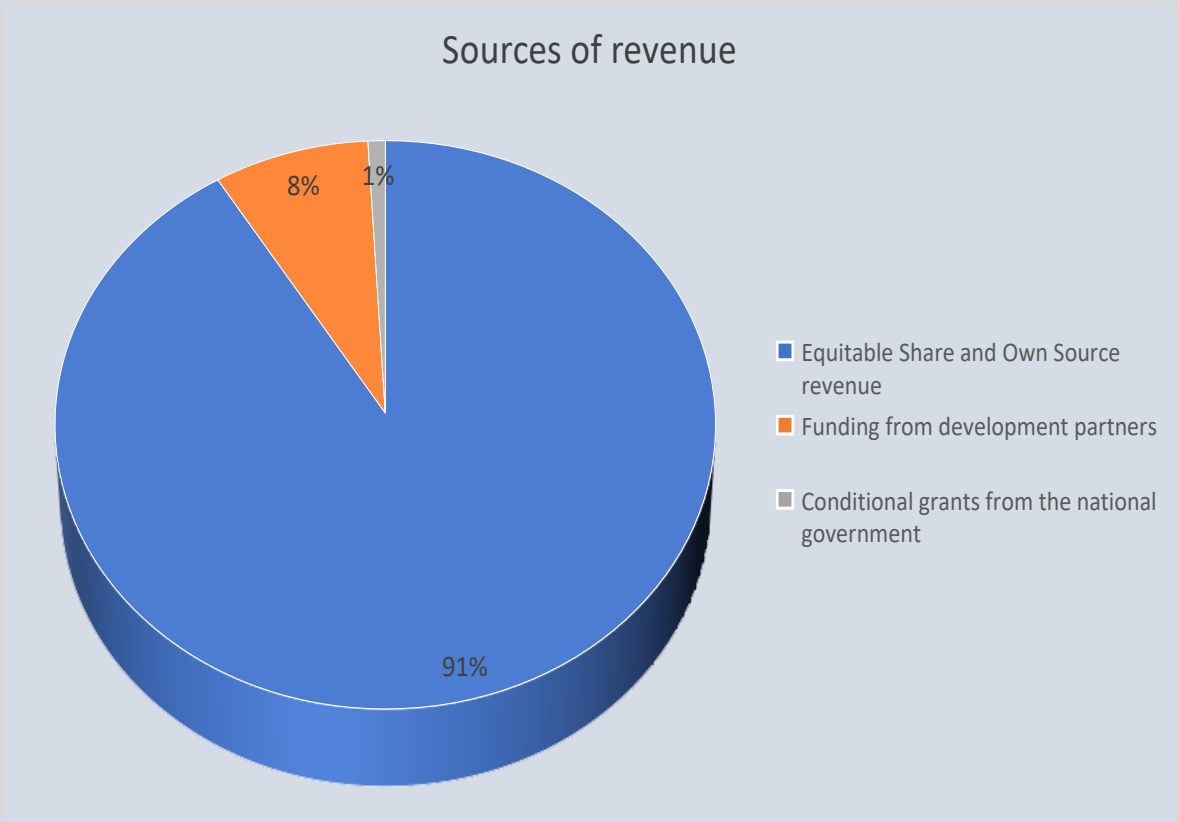
REVENUE OVERVIEW

1.1 REVENUE PROJECTION

The Taita Taveta County Government has mapped out an aggregate revenue target of **KSh 7,502,611,383** for FY 2026/2027, broken down by resource category below:

Revenue Category	Source Components	Projected Allocation (KSh)
Stream A	Equitable Share & Local Own-Source Revenue	**6,841,906,759**
Stream B	Grants from Development Partners	**595,000,000**
Stream C	Conditional Allocations (National Government)	**65,704,624**
Total Revenue	**Combined Projected Inflows (A + B + C)**	**7,502,611,383**

Aggregate projected revenue composition;



A pie chart presenting the composition of 8,089,397,129 total projected revenue

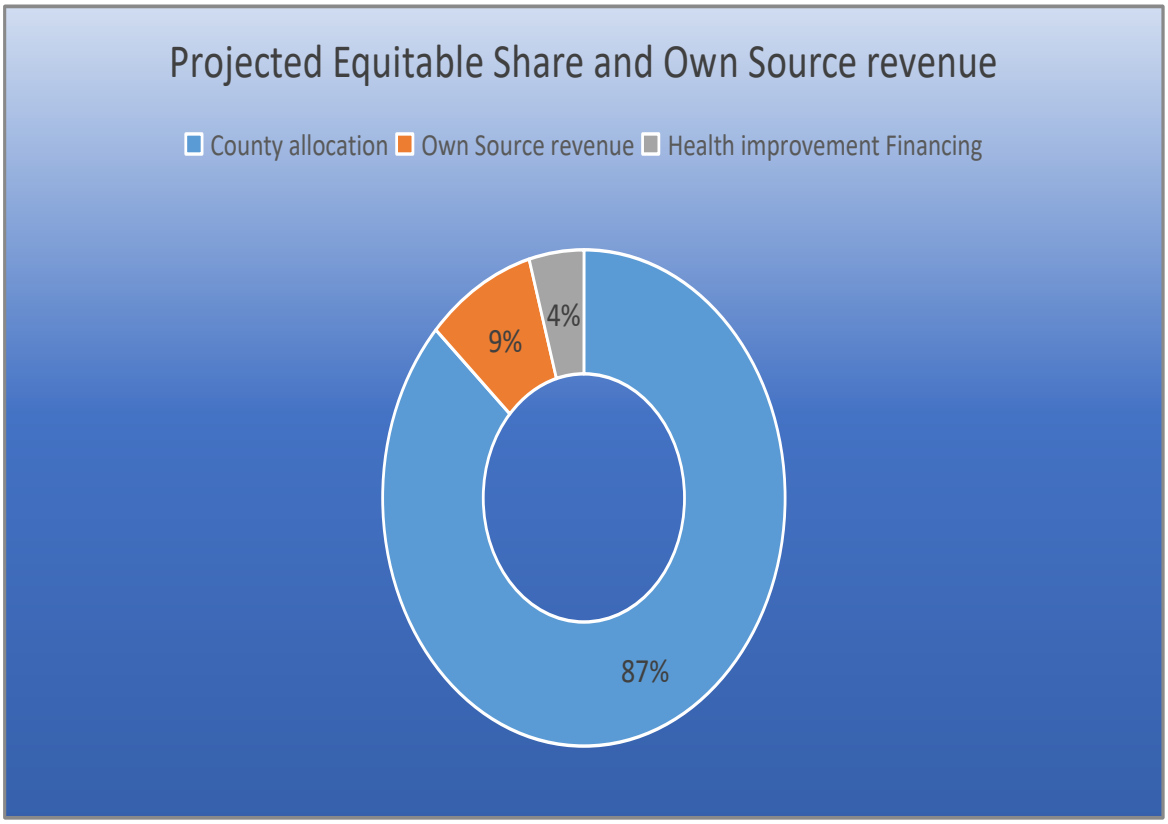
The pie chart above displays the percentage distribution of Taita Taveta County's total projected revenue by funding source. As illustrated, the primary financing pillar is the combined national equitable share and local own-source revenue, which commands **91%** of the total budget. External support from development partners accounts for **8%**, while conditional grants from the national government make up the smallest share at **1%** of the aggregate anticipated revenue envelope.

1.1.1 PROJECTED EQUITABLE SHARE AND OWN SOURCE REVENUE

The table below shows the projected equitable share and own source revenue from various sources

SOURCE	**TOTAL ESTIMATES**
County allocation	5,941,906,759
County own source revenue	600,000,000
Health improvement funding	300,000,000
TOTAL	**6,841,906,759**

Equitable share and own source revenue breakdown;



A doughnut chat presenting equitable share and own source revenue breakdown

The doughnut chart displays how the county's core revenue of KSh 6,841,906,759 is shared across different funding pillars. Central government equitable share transfers fund the vast majority at 81%, followed by locally collected own-source revenue at 9%, and dedicated health improvement financing at 6%.

Own source revenue breakdown

The table below shows the various revenue streams and their estimated targets for the FY 2026/2027.

NO.	REVENUE STREAM	BUDGETED (2026-2027)
1	FINES,PENALITIES AND FORFEITURES	1,385,000
2	UNCLAMPING FEES and impounding	500,000
3	FISHERIES	100,000
4	HOUSE RENT	10,000,000
5	HIRE OF COUNTY EQUIPMENTS	2,000,000
6	LIVESTOCK AND VETERINARY	5,400,000

7	SLAUGHTER HOUSES ADMINISTRATION	3,000,000
8	ADVERTISEMENT/PROMOTION	10,000,000
9	HIRE OF SOCIAL PREMISES /COUNTY LODGING	1,000,000
10	HIRE OF STADIUMS/OPEN SPACES	500,000
11	SAND CESS	8,000,000
12	ENVIRONMENT & REFUSE COLLECTION	6,300,000
13	PUBLIC TOILET FEES	-
14	NATURAL RESOURCES EXPLOITATION e.g Blocks	30,000,000
15	EXHAUSTER SERVICES	100,000
16	SISAL CESS	8,000,000
17	SALE OF COUNTY ASSETS	
18	AGRICULTURAL CESS	45,000,000
19	OTHER LOCAL LEVIES	-
20	BURIAL SITE FEES	100,000
21	LAND RATES	45,000,000
22	GROUND RENT	15,000,000
23	RATES CLEARANCE CERTIFICATE(OTHER PROPERTY INCOME)	200,000
24	PLOT TRANSFER FEES	500,000
25	OPENING OF FILES	15,000
26	SURVEY AND MAPPING	500,000
27	PHYSICAL PLANNING	8,000,000
28	MINING CESS(IRON ORE &OTHER MINERALS)	183,000,000
29	APPROVAL OF BUILDING PLANS	4,000,000
30	RENEWAL OF BUILDING PLANS	1,000,000
31	ADMINISTRATIVE SERVICE FEES	5,000,000
32	DRAWING PLANS FEES	-
33	RENOVATION FEES	3,000,000
34	PLOT FENCING FEES	1,000,000

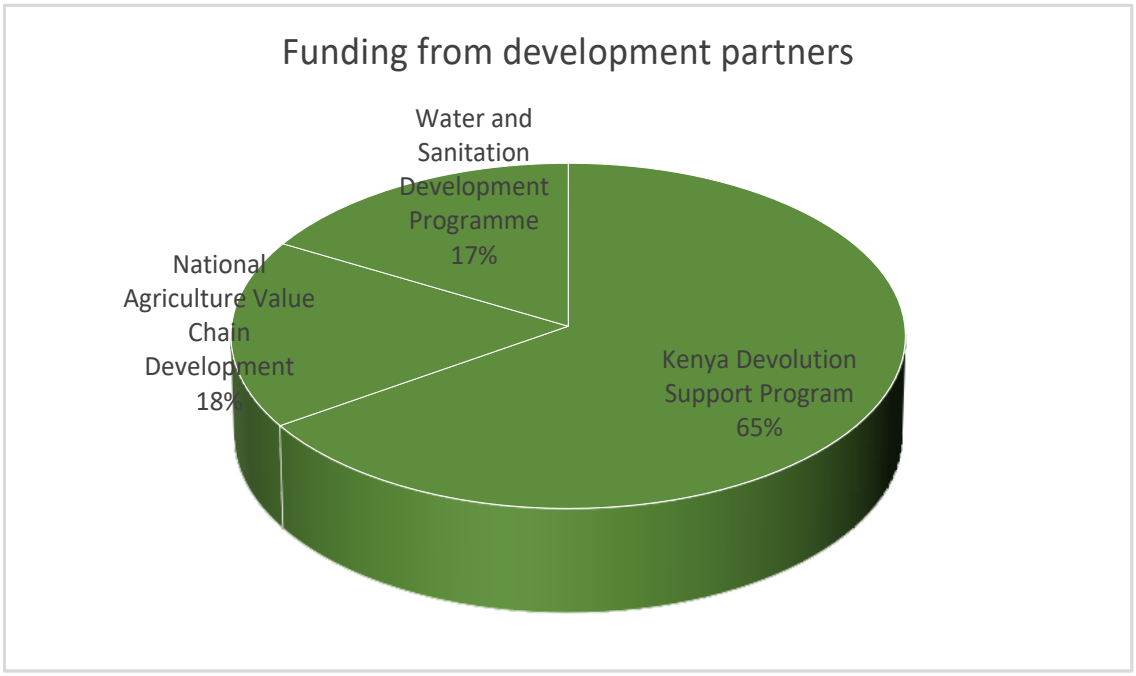
35	SIGNBOARDS	20,000,000
36	VEHICLE PARKING FEE	25,000,000
37	TUKTUK/TAXI/MOTORCYCLE	2,000,000
38	RESERVED PARKING/ENCLOSED	1,000,000
39	TECHNICAL SERVICES FEES /FIRE FIGHTING	4,000,000
40	LIQUOR LICENCES	25,000,000
41	WEIGHT &MEASURES	1,000,000
42	APPLICATION FOR SBP/RENEWAL	7,000,000
43	MARKET STALLS/SLABS	3,000,000
44	SINGLE BUSINESS PERMITS	69,900,000
45	MARKET FEES	40,000,000
46	APPLICATION FOR LIQUOR License	3,000,000
47	CO- OPERATIVES	500,000
48	COMMUNITY WATER SUPPLY ADMINISTRATION FEES	1,000,000
	GRAND TOTAL	**600,000,000**

1.1.2 FUNDING FROM DEVELOPMENT PARTNERS

Development partners may provide financial and technical assistance to county governments to support county projects and programs geared towards development. The table below the anticipated revenue from development partners,

	SOURCE	**TOTAL ESTIMATES**
1	Second Kenya Devolution Support Program (KDSP II) - IDA (World Bank) Credit	390,000,000
2	IDA-WB National Agricultural Value Chain Development Project(NAVCDP)	105,000,000
3	Water and Sanitation Development Project - IDA (World Bank) Credit	100,000,000
	TOTAL	**595,000,000**

Funding from development partners breakdown



A pie chart for development partners funding

The pie chart above highlights that the Kenya Devolution Support Program (KDSP) commands the largest share of external funding, securing **65%** of the total development partner allocation. The remaining resources are distributed between the National Agricultural Value Chain Development Project (NAVCDP) at **18%** and the Water and Sanitation Development Project (WSDP) at **17%**

1.1.3 CONDITIONAL FUNDS FROM THE NATIONAL GOVERNMENT

The County Government of Taita Taveta may receive additional allocations aside from the National Government's equitable share of revenue. These additional allocations are conditional when the National Government imposes regulations on how County Governments will spend them.

SOURCE	PRINTED ESTIMATES
Allocation for Court fines	1,608,239
Mineral Royalties	21,728,740
Building Resilient Responsive Health System	42,367,645
TOTAL	**65,704,624**

2. DEVELOPMENT PARTNERS AND THEIR INSTITUTIONAL MANDATE

Development partners offer financial resources and technical expertise to county governments, aligning their support with local strategies to implement projects that directly

improve the lives of everyday citizens. Consequently, diverse international and bilateral agencies collaborate across various county departments to help the local administration achieve its development goals.

A. Water, Sanitation, Environment, Climate Change and Natural Resources

WSDP (Water and Sanitation Development Program)-A World Bank grant for expanding access to clean water supply and reliable sanitation services in targeted, critically water-stressed regions of Kenya while structurally improving the financial and operational performance of local Water Service Provider and improvement of water infrastructure and sanitation services to urban areas. **WB** contribution (**Kshs 100,000,000**)

B. Agriculture, Livestock, Irrigation, Cooperative Development and Blue Economy

NAVCDP (National Agriculture Value Chain Development)-**IDA -**A grant given by World Bank to accelerate the transition of smallholder farmers from subsistence farming to commercial agriculture. By driving value addition, improving market access, and embedding climate-resilient practices, the project aims to sustainably enhance rural incomes, boost food security, and stimulate economic growth across 33 beneficiaries counties.**IDA** contribution (**Kshs 105,000,000)**

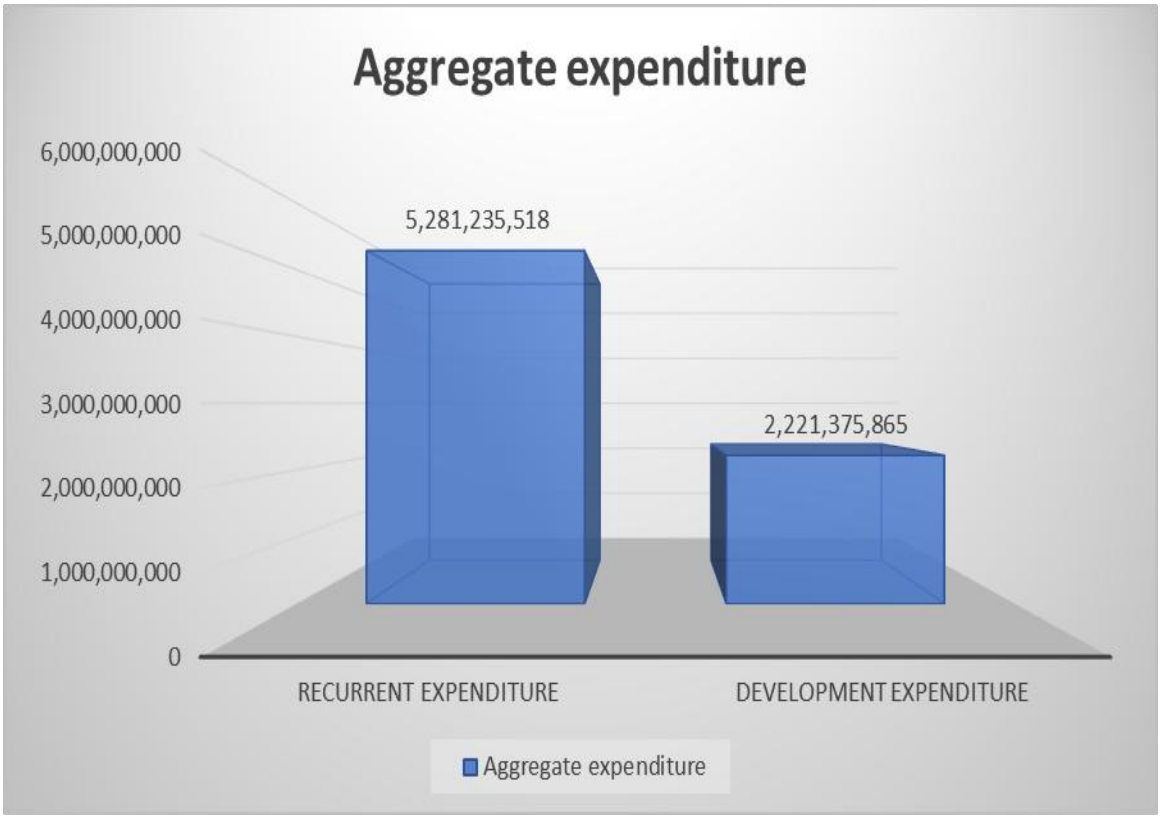
C. Second Kenya Devolution Support Program (KDSP II) - IDA (World Bank) Credit

The **program** supports and ensures that devolved units have the structural capacity, human resources, and financial transparency to manage public resources effectively. The KDSP II Program is co-funded by the county government of Kenya and World Bank. **WB** contribution **(Kshs 390,000,000)**

3. BUDGET SUMMARY

3.1 ECONOMIC EXPENDITURE SUMMARY

The Taita Taveta County budget estimates for FY 2026/2027 stand at KSh **7.5billion**. Development expenditure accounts for KSh **2.2 billion** (30%), fulfilling the legal 30% minimum threshold stipulated under Section 107(2)(b) of the PFM Act, 2012. The remaining KSh **5.2 billion** is channeled toward recurrent expenses.

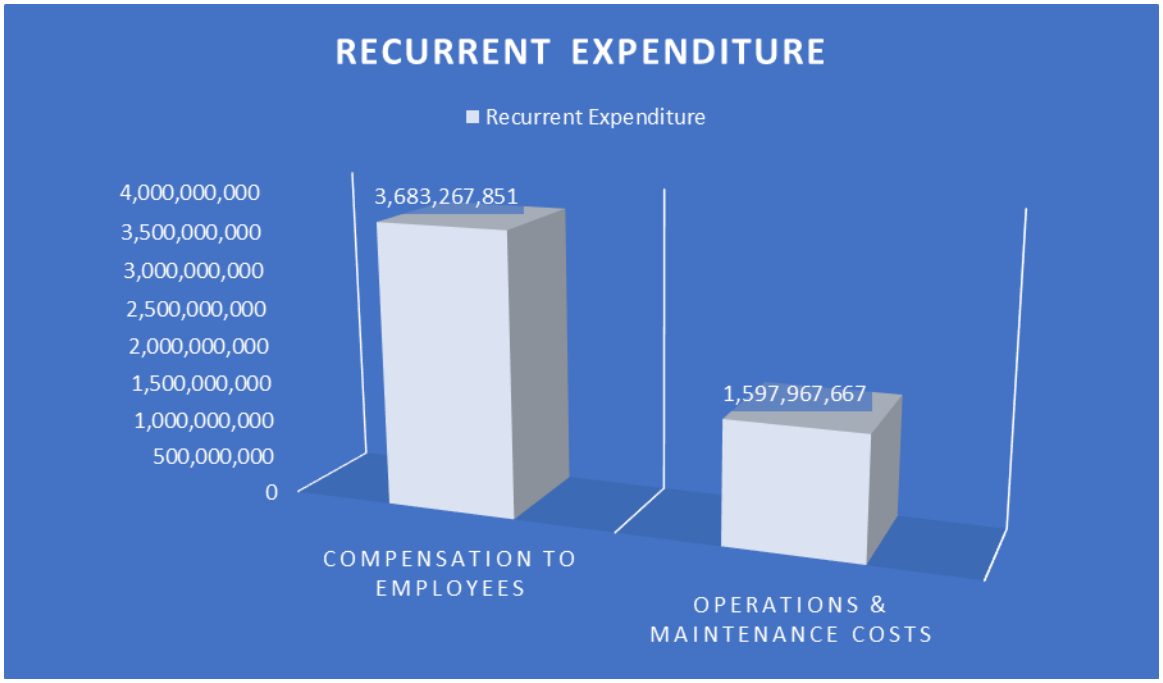


A column chart for aggregate expenditure

This fiscal structure is visually summarized in the accompanying column chart, which contrasts recurrent expenditure against development expenditure. For the 2026/2027 financial year, recurrent expenditures demand a commitment of KShs **5,281,235,518**. leaving a capital balance of KShs **2,221,375,865** to drive county development priorities.

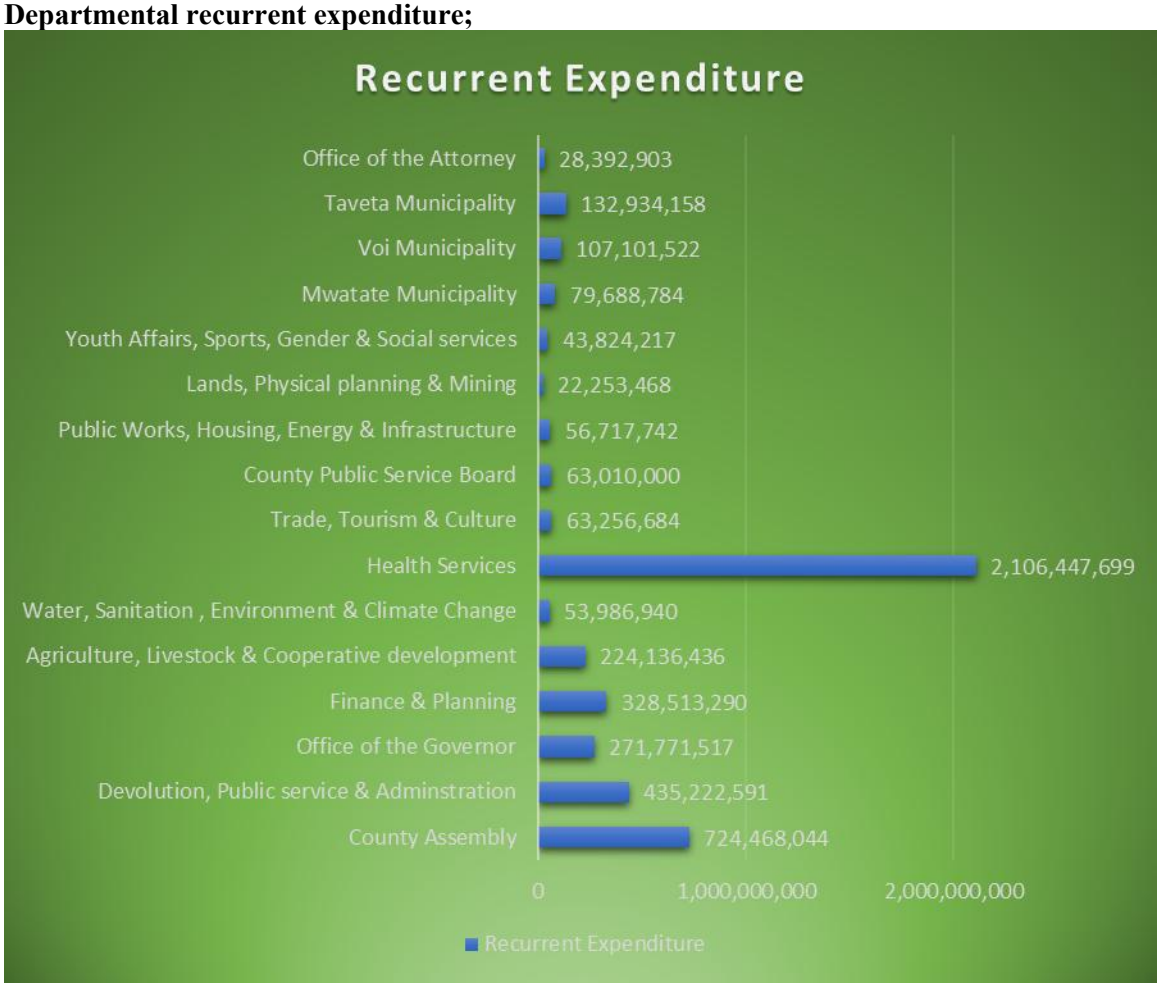
3.1.1 Recurrent Expenditure Analysis

For the 2026/2027 fiscal period, recurrent operations require an aggregate funding of KShs **5,634,616,127**. Personnel costs represent the largest share of this budget, with personnel compensation set at Kshs **3,683,267,851** while the remaining KShs **1,597,967,667** is earmarked to sustain day-to-day administrative operations and maintenance tasks.



A column chart for recurrent expenditure

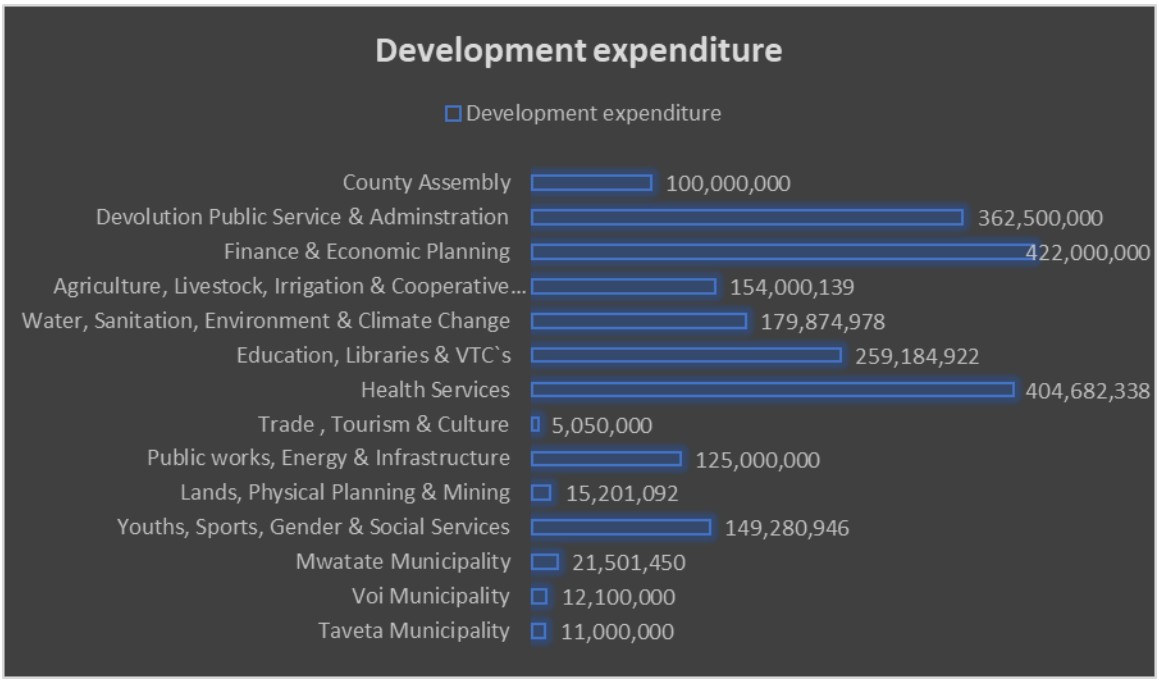
Departmental recurrent expenditure;



A bar chart for the departmental recurrent expenditure

3.1.2 Departmental Development Expenditure

The total development budget for the 2026/2027 financial year amounts to KSh **2,221,375,865**. This capital funding has been distributed across various county departments, as illustrated in the bar graph below.



KEY HIGHLIGHTS ON THE 2025/2026 BUDGET ESTIMATES

HEALTH SERVICES

The Department of Health remains dedicated to delivering high-quality, accessible, affordable, and sustainable preventative, curative, promotional, and rehabilitative healthcare services to the residents of Taita Taveta County. For the 2026–2027 fiscal year, the health sector has been allocated KShs **2.5 B**. This funding comprises KShs **2.5 B** for recurrent expenditures and KShs **404 M** for development initiatives. This allocation aims to build a healthier, more productive society in alignment with the Constitution of Kenya, Vision 2030, the Sustainable Development Goals (SDGs), and the national Universal Health Coverage (UHC) agenda.

Key development project investments within the sector include:

i. **KSh 60.4 Million**: Procuring specialized medical equipment and upgrading county health infrastructure.

ii. **KSh 300 Million**: Funding healthcare financing frameworks and social protection schemes.

EDUCATION, LIBRARIES AND VTC`s

To guarantee that no child is left behind, the Education Department aims to fully utilize its student financial aid kitty to support vulnerable learners across the county. The sector's total budget for FY 2026/2027 comprises KSh **539.5** M in recurrent funding alongside KSh **259 M** for development infrastructure. Key investments will focus on upgrading Early Childhood Development Education (ECDE) infrastructure, expanding feeding programs, and modernizing vocational training facilities.

Key development estimates are distributed as follows:

i. **Bursaries & Scholarships**: KSh **200M** dedicated to vulnerable and needy learners.

ii. **ECDE Infrastructure**: KSh **34.8 M** for building and equipping classrooms.

iii. **School Feeding Program**: KSh **15 M** for the ECDE (*Uji*)nutritional support plan.

iv. **Digital Literacy**: KSh **6.2 M** targeted toward digital learning frameworks.

v. **Vocational Education (VTCs)**: KSh **2 M** for upgrading workshop machinery and equipment.

AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION, BLUE ECONOMY AND COOPERATIVE DEVELOPMENT

The core objective of the agricultural sector is to drive food security, boost livestock and crop productivity, and expand market access through deliberate value addition. For the 2026/2027 fiscal period, the Department of Agriculture, Livestock, and Fisheries has been allocated a total of KSh **378 M**. This resource envelope comprises KSh **224 M** for recurrent expenses and KSh **154 M** for development infrastructure.

The primary development allocations for the FY 2026/2027 budget include:

i. **KSh 105 Million**: National Agricultural Value Chain Development Project (NAVCDP) to scale up countywide agricultural output.

ii. **KSh 15 Million**: Agribusiness and market development, including the establishment of a macadamia processing plant, a rice milling plant, and the installation of a sunflower processing machine in Kasighau.

iii. **KSh 8 Million**: Livestock parasite and disease control initiatives.

WATER, SANITATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

This multisectoral department encompasses water services, sanitation, environmental management, and climate action. The county government's primary objective through this directive is to guarantee equitable access to safe water, ensure the long-term sustainability of local water sources, and elevate sanitation and hygiene standards. Additionally, the department is mandated to spearhead environmental and wildlife conservation alongside climate change mitigation efforts. For the 2026/2027 fiscal cycle, the sector has been allocated a resource envelope of KSh **233.8 million**, comprising KSh **53.9 million** for recurrent operations and KSh **179.9 million** for capital development projects.

The primary development investments earmarked for this sector include:

i. **The Water and Sanitation Development Program (WSDP)** receives a dominant allocation of **KSh 100 million** to execute large-scale, institutional network overhauls and expand modern sanitation access.

ii. **Water Reticulation, Augmentation, and Distribution Networks** are funded at **KSh 46.8 million** to extend pipelines, upgrade storage capacities, and bring clean water directly into household doorsteps.

iii. **Climate Change Resilience Initiatives** are fortified with **KSh 25 million** to specifically insulate rural and agrarian communities against the increasingly harsh realities of cyclical drought and erratic weather patterns.

YOUTHS AFFAIRS, SPORTS, GENDER AND SOCIAL SERVICES

The Taita Taveta County Government, through the Department of Youth, Sports, Gender, and Social Services, is dedicated to empowering youth, women, and persons with disabilities (PWDs). Key priorities for the sector include modernizing sports infrastructure and actively nurturing local youth talent. For the 2026/2027 fiscal year, the department has been allocated a total resource envelope of KSh **193.1 million**, comprising KSh **43.8 million** for recurrent operations and KSh **149.3 million** for capital development projects.

The primary development investments earmarked for this sector include:

i. **KSh 105 Million**: Community empowerment initiatives, specifically targeted toward completing social halls, constructing boda boda sheds, and building sanitation facilities at social centers.

ii. **KSh 10.5 Million**: Sports development programs aimed at upgrading facilities and scouting talent.

iii. **KSh 10 Million**: Poverty alleviation, economic empowerment, and enterprise development schemes.

PUBLIC WORKS, ROADS, TRANSPORT , HOUSING, ENERGY AND INFRASTRUCTURE

The department consists of five functional sections: Roads (covering County Roads and Storm water Drainage), Mechanical, Fire Fighting and Rescue, Works and Maintenance (encompassing Buildings, Architecture, Housing, and Site Schemes), and Energy. For the 2026/2027 fiscal year, the sector is allocated KSh **56.7 millio**n for recurrent expenditures and KSh **125 million** for capital development.:

In a bid to improve transport infrastructural development, the following are the key allocations for the development expenditure:

i. **KSh 104 Million**: Upgrading and expanding existing county road networks.

ii. **KSh 10 Million**: Continuous maintenance and repair of street lighting systems.

DEVOLUTION PUBLIC SERVICE AND ADMINSTRATION

This department coordinates county governance operations across decentralized units and drives public sector human resource productivity. Its functional portfolio encompasses administrative decentralization (Sub-County and Ward administrations), civic education,

public participation, human resource management, public service reforms, and intergovernmental relations. The sector plays a critical cross-cutting role in ensuring efficient, responsible, and structured public service delivery across the county.

In the fiscal year 2026/2027 the department key highlights in the budget estimates include:

i. **KSh 390,000,000 :** Kenya Devolution Support Program (KDSP II) to strengthen institutional capacity and expand public infrastructure across decentralized county departments.

FINANCE AND ECONOMIC PLANNING

The Department of Finance and Economic Planning is legally mandated to guide county development frameworks, formulate macroeconomic policies, and ensure the responsible management of public resources. To align with national transparency mandates and resolve old debts, the County Treasury has committed a specific funding stream under its current fiscal framework:

i. **Pending Bills Settlement (KSh 500 Million)**: Dedicated exclusively to clearing verified outstanding debts to reduce financial strain on suppliers and contractors.