COUNTY GOVERNMENT OF TAITA TAVETA

FINANCE AND ECONOMIC PLANNING

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

FOR FINANCIAL YEAR 2024/2025

OCTOBER 2025

County Vision

A prosperous, cohesive and globally competitive county with high quality of life for all.

County Mission

To promote optimum socio-economic and political development, through sustainable and prudent exploitation of resources and good governance.

Core Values

- Servant Leadership
- Integrity
- Inclusive
- Transparency and Accountability

This review report was compiled by the Directorate of Budgeting and Economic Planning(BEP).

Comments, suggestions as well as requests for clarification of information contained in this report are welcome and should be addressed to

Taita Taveta County Treasury

P.O Box 1066-80304,

Wundanyi, Kenya.

Or email: **budgetplanning1@gmail.com**

The document is also available on the County Government website: **www.taitataveta.go.ke**

TABLE OF CONTENTS

FOREWORD IV
ACKNOWLEDGEMENT IV
Abbreviations VI
Concept and Terminologies VI
EXECUTIVE SUMMARY VII
1 INTRODUCTION 1
1.1 Legal Basis for the Preparation of the County Budget Review and Outlook Paper 1
1.2 Fiscal Responsibility Principles in the Public Financial Management Law 1
1.3 Objectives of CBROP 2
2 REVIEW OF COUNTY FISCAL PERFORMANCE FOR FY 2024/2025 2
2.1 Overview 2
2.2 Revenue Performance 2
2.3 Financial Performance 3
2.3.1 CARA Performance 3
2.3.2 Conditional Allocation 3
2.3.3 Own Source Revenue 4
2.4 Expenditure Analysis 6
2.4.1 Transfers 6
2.4.2 County Executive Expenditure 7
2.5 Pending Bills 8
2.6 Challenges and recommendations 9
2.6.1 Challenges 9
2.6.2 Recommendations. 9
3 DEPARTMENTAL PROJECTS PERFORMANCE 11
3.1 County Assembly 11
3.1.1 Key Achievements 11
3.2 Devolution, Public Service And Administration 11
3.3 Finance And Economic Planning 12
3.3.1 Key Achievements 12
3.4 Agriculture, Livestock, Irrigation, Cooperative Development And Blue Economy 13
3.4.1 Key Achievements 17
3.5 Water, Sanitation, Environment, Climate Change And Natural Resources 18
3.5.1 Key Achievements 19
3.6 Education, Libraries And Vtc's 20
3.6.1 Key Achievements 21
3.7 Health Services 22
3.7.1 Key Achievements 22
3.8 Trade Tourism Culture and Industrialization 25
3.8.1 Key Achievements 26
3.9 County Public Service Board 27
3.9.1 Key Achievements 27
3.10 Public Works, Infrastructure, Housing, And Energy 28
3.10.1 Key Achievements 29
3.11 Lands, Physical Planning, Mining and Urban Development 30
3.11.1 Key Achievements 30
3.12 Youth Affairs, Sports, Gender and Social Services 32
3.12.1 Key Achievements 32
3.13 Mwatate Municipality 33
3.13.1 Key Achievements 33
4 ECONOMIC DEVELOPMENT OUTLOOK 34

4.1 Inflation 34
4.2 Exchange Rates 34
International Trade 34
4.3 County Economic Performance and Outlook 34
4.3.1 County Poverty rate 34
4.3.2 County's Fiscal Outlook 35
4.3.3 Medium Term Fiscal Framework 35
4.3.4 Risks to the Outlook 35
5 RESOURCE ALLOCATION FRAMEWORK 35
5.1 Implementation of the FY2025/26 budget 35
5.2 Fiscal policy for FY2026/2027 projections and the medium-term budget 35
5.3 Criteria for resource allocation 36

LIST OF TABLES

Table 1 : Revenue performance by Economic Classification 2
Table 2 : Conditional Allocation analysis per financial years 3
Table 3 : Transfers from other Governmnent Agencies 3
Table 4 : OSR performance 4
Table 5 : FIF yearly comparison 5
Table 6 : Health Improvement Fund performance 5
Table 7 : Transfer to County Excecutive and County Assembly Combined 6
Table 8 : County Executive actual recurrent and development budget combined 7
Table 9 : Analysis of County payables 8
Table 10 : Departmental budget performance 11
Table 11 : Devolution Public Service and Administration 11
Table 12 : ALICoBE sector Project Performance 13
Table 13 : WSECCNR Project Performance 18
Table 14 : Education Libraries and VTC's Project Performance 20
Table 15 : TTCID Projects Performance 25
Table 16 : Public works, Energy,Transport and Housing Project Performance 28
Table 17 : Lands, Physical Planning, Mining and Urban Development Projects Performance 30
Table 18 : Youth affairs,Sports, Gender and Social Services Projects Performance 32
Table 19 : Mwatate Municipality Projects Performance 33
Table 20 : Medium Term Budget 36
Table 21 : Tentative Departmental Ceilings 36
Table 22 : Budget calendar 37

LIST OF FIGURES

Figure 1 : County Revenue budget 2
Figure 2 : CARA Performance analysis per financial years 3
Figure 3 : Own Source Revenue performance per financial year 4
Figure 4 : user fee performance by financial years and health facility 6
Figure 5 : SHIF revenue performance per health facility and financial years 6
Figure 6 : County key expenses for FY2024/2025 7
Figure 8 : Yearly County Gross product 34
Figure 9 :Yearly County poverty rate 34

FOREWORD

The County Treasury prepares and submits the CBROP to the Cabinet for approval by 30th September in each financial year in line with the PFM Act section 118. The CBROP includes the actual fiscal performance in the previous financial year visa vis the budget appropriation for that year; information on actual financial performance for the previous financial year; reasons for any deviation from the financial objectives in the 2024 County Fiscal Strategy Paper

The CBROP is an important tool that will help the formulation of 2026/2027 budget and will also provide foundation for the 2026 County Fiscal Strategy Paper.

I am aware that Taita Taveta like all the other counties continue to face several challenges including ; below par performance in Own Source Revenue(OSR) generation, accumulation of pending bills and the ballooning wagebill. These continue to exert pressure on our limited resources.

However, the Government will continue to pursue fiscal policy strategies that focus on enhancing domestic revenue mobilization, prioritization of expenditures while safeguarding priority Government programmes.

HON. CPA. MWAZO ELIJAH MWAZIGHE.

COUNTY EXECUTIVE COMMITTEE MEMBER

FINANCE AND ECONOMIC PLANNING.

ACKNOWLEDGEMENT

The 2025 County Budget Review and Outlook Paper (CBROP) have been prepared in accordance with the Public Finance Management (PFM) Act, 2012 and its Regulations.

It provides the fiscal outturn for the FY 2024/25, the County economic outlook and sets sector ceilings for the FY 2026/27 and the Medium-Term Budget. It also provides an overview of how the actual performance of the FY 2024/25 affected compliance on the fiscal responsibility principles and the financial objectives outlined in the PFM Act, 2012

First, I acknowledge the invaluable leadership and support of H.E the Governor and H.E The Deputy Governor.

I extend my appreciation to the CECM for Finance and Economic Planning, the Chief Officers of various County departments, the Assistant Director of Economic Planning and Budgeting and his entire team for their invaluable support and collaboration throughout this process.

Your dedication and commitment to economic planning have been noted. This collaborative effort is instrumental in achieving the developmental goals set forth in the County budget.

CPA. LABAN KINYAI

COUNTY CHIEF OFFICER

ECONOMIC PLANNING, BUDGETING AND RESOURCE MOBILIZATION

TAITA TAVETA COUNTY

Abbreviations

BROP	Budget Review and Outlook Paper
BPS	Budget Policy Statement
CA	County Assembly
CADP	County Annual Development Plan
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CPI	Consumer Price Index
CPSB	County Public Service Board
EU	European Union
FIF	Facility Improvement Fund
FY	Financial Year
GDP	Gross Domestic Product
KCB	Kenya Commercial Bank
KNBS	Kenya National Bureau of Statistics
KShs	Kenya Shillings
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
NDMA	National Drought Management Authority
NG	National Government
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Financial Management Act
PPP	Public Private Partnership
SBP	Single Business Permit
SWG	Sector Working Groups
ECDE	Early Childhood Development Education

Concept and Terminologies

Bottom-up Economic Transformation Agenda: This is an economic model that aims at economic turnaround and uplifting the lives and livelihoods of those at the bottom of the pyramid.

Programme: This is a grouping of similar projects and/or services performed by a National/County Department to achieve a specific objective. The Programmes must be mapped to strategic objectives.

Project: A project is a set of coordinated activities implemented to meet specific objectives within defined time, cost and performance parameters. Projects aimed at achieving a common goal form a programme.

Sectors: This a composition of departments, agencies and organizations that are grouped together according to the services they provide.

Own Source Revenue: This is the County Government's local collections.

Equitable Share: This is the National Government's revenue share to the County Government. Exchequer releases: This refers to the funds that are released by the National Government for expenditure by the County Governments. Balance of payments: This is a systematic record of all economic transactions that occur between residents of one country and residents of other countries during a specific period.

Macro-economic outlook: This is the forecast of overall state and future direction of the overall state and future direction of an economy which involves analysing various economic indicators, trends and other factors that provide insights into the expected performance of an economy

EXECUTIVE SUMMARY

The County Budget Review and Outlook Paper are published in accordance with Section 118 of the Public Finance Management Act, 2012. It provides information on the status of budget implementation for the financial year 2024/2025 and majorly covers revenue and expenditure performance analysis during that period.

The report is based on financial and non-financial reports and is divided into five chapters with each chapter highlighting the following: **Chapter One**: Contains introduction of CBROP.

Chapter Two: This chapter presents the approved total budget estimates for FY 2024/2025 which is set at KShs. 8,179,697,824 with KShs. 2,406,197,010 allocated for development and Kshs. 5,773,500,814 for recurrent expenses. The County complies with Section 107 (2(b)) of the PFM Act, 2012 which mandates a 30 percent budget allocation to development programs and projects.

The personnel ratio for the FY2024/2025 is at KShs. 3,259,590,837 representing 46 percent against the actual budget of Ksh7,031,385,867, exceeding the required 35 percent according to the PFM Regulations, 2015. It also contains the County Government revenue performance for the FY 2024/2025 which was at 86 percent (Kshs. 7,031,385,867) out of the total budgeted revenue, this was as a result 64 percent realization of the County Own Source Revenue against a target of Kshs 850,000,000, 57 percent realization of Conditional Grants and Development Partners against a set target of Kshs. 1,789,537,232.

It also highlights the County expenditure, which was at Kshs. 6,802,037,623 excluding revenues from health facility, representing an absorption rate of 96 per cent of the total Actual Budget (Kshs. 7,027,269,668). County Assembly transfers amounted to Kshs. 808,904,160 representing 12% percent absorption while County Executive transfers amounted to Kshs. 5,878,795,379, representing an absorption rate of 86 per cent and 114,338,084 are unspent balances to be factored in the FY2025/2026 supplementary budget. In the FY 2024/2025 the county projected to pay pending bills(payables) worth Kshs 310,000,000, out of the projected, Kshs 302,249,651 of the pending bills were paid realizing a 97 percent payment.

As at June 30th 2025 the County Pending bills stand at Kshs 2,224,279,235. This chapter also highlights the key challenges encountered by the County during budget implementation and suggested measures to address the challenges.

Chapter Three: Represent the departmental performance for the year in review.

Chapter Four: highlights the National and County government economic outlook on inflation, interest rates and exchanges.

Chapter Five: presents the resource allocation framework for the current FY2025/2026 and the incoming budget of FY2026/2027, projection is set at Kshs. 5,900,000,000 as allocations from National government, Kshs.700,000,000 as Own source revenue and Kshs. 300,000,000 for Health Improvement Fund. Taking into account the constrained fiscal environment, the County Government has adopted Zero Based Budgeting Approach to guide the prioritization and allocation of the scarce resources to projects and programmes in the FY 2025/2026 budget.

1 INTRODUCTION

1.1 Legal Basis for the Preparation of the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper is published in accordance with Section 118 of the Public Finance Management Act, 2012. The law states that:A County Treasury shall –

1. a) Prepare a County Budget Review and Outlook Paper in respect of the county for each financial year; and

b) Submit the paper to the County Executive Committee by 30th September of that year.

2. In preparing the county Budget Review and Outlook Paper, the County Treasury shall specify –

a) Details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;

b) Updated economic and financial forecasts with sufficient information to show changes from the most recent County Fiscal Strategy Paper;

c) Information on –

i. Any changes in the forecasts compared with the County Fiscal Strategy Paper;

ii. How actual financial performance for the previous financial year may have affected compliance with fiscal responsibility principle, or the financial objective in the County Fiscal Strategy Paper for that year; and

d) Reasons for the deviations from the financial objectives in the County Fiscal Strategy Paper together with proposal to address the deviations and estimated time for doing so.

3. The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen day after its submission.

4. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall –

a) Arrange for the Paper to be laid before the County Assembly; and

b) As soon as practicable after having done so, publish and publicize the Paper.

1.2 Fiscal Responsibility Principles in the Public Financial Management Law

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. The PFM Act, 2012, (Section 107) states that:

1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.

2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles-

(a) The county government's recurrent expenditure shall not exceed the county government's total revenue;

(b) Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;

(c) 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;

(d) Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;

(e) The county debt shall be maintained at a sustainable level as approved by county assembly;

(f) The fiscal risks shall be managed prudently; and

(g) 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.

3) For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.

4) Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.

5) The regulations may add to the list of fiscal responsibility principles set out in subsection (2).

1.3 Objectives of CBROP

The 2025 CBROP provides a review of the fiscal performance for the financial year 2024/25 and presents the county economic outlook. The CBROP forms the basis for the development of the 2026 CFSP that will detail the progress in the implementation of the priority policies and strategies of the County Government as articulated in the CIDP III; and preparation of the FY 2026/2027 budget. It also plays another key role of linking Fiscal and economic policies to planning, budgeting, expenditure management and reporting.

2 REVIEW OF COUNTY FISCAL PERFORMANCE FOR FY 2024/2025

2.1 Overview

This section provides the County's fiscal performance for the period ended 30th June, 2025 i.e. Revenue and Expenditure performance, pending bills and challenges in the implementation of FY 2024/2025 budget estimates.

2.2 Revenue Performance

In the financial year ended 30th June 2025, the County had total projected revenues of KShs **8,179,697,824** consisting of; KShs **850,000,000** from own sources and KShs **7,329,697,824** from other sources, including County Allocation through Exchequer and Donor funding for various specific projects in the County Departments of Water, Agriculture, lands amongst others.

A graphical representation of the revenue budget is as shown below:

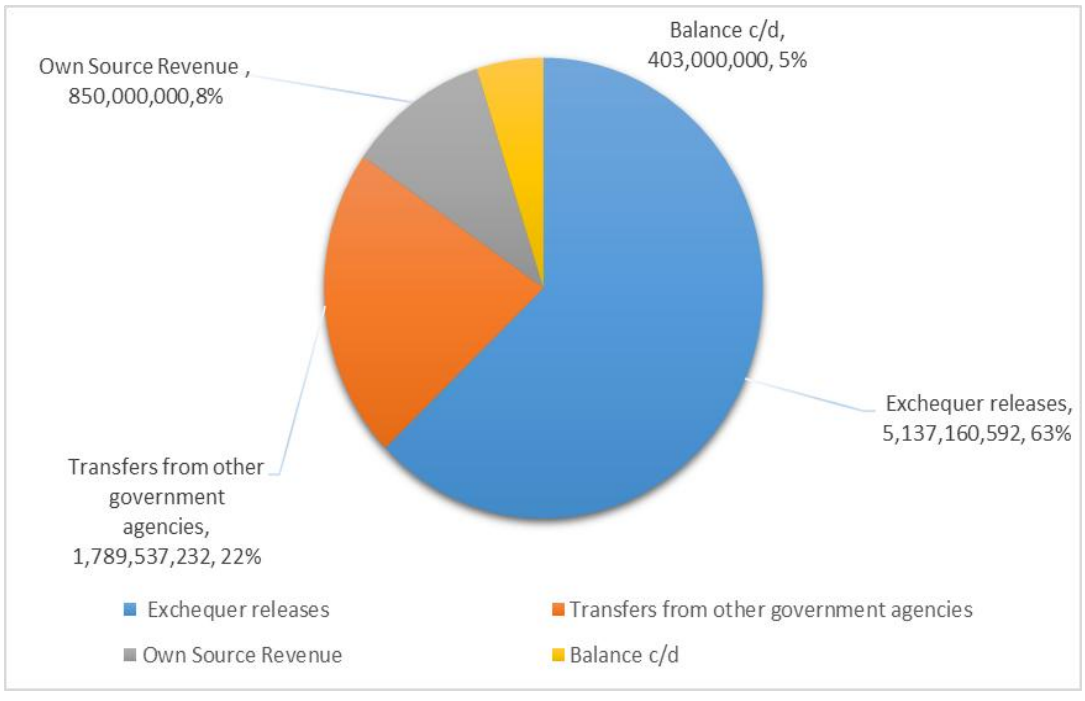


Figure 1: County Revenue budget

CARA forms the largest part of our revenue budget, contributing 63% of our budget. Our own generated revenues formed 8% of our budget.

In the period under review, the County Government of Taita Taveta had projected transfer payments of KShs **8,179,697,824** and was able to utilize a total of KShs **7,027,269,668** representing an absorption rate of **86%**.

The table below shows an analysis of revenue performance during the financial year ended 30th June, 2025 by Economic Classification.

Table 1: Revenue performance by Economic Classification

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realisation (%)
Exchequer releases	5,137,160,592	5,066,138,539	99%
Transfers from other government agencies	1,789,537,232	1,013,967,614	57%
Return to CRF issues	403,000,000	403,292,470	100%
Own Source Revenue	600,000,000	314,220,011	53%
Health Sector Facility Improvement Fund (FIF)	250,000,000	229,651,034	92%
Total	**8,179,697,824**	**7,027,269,668**	**86%**

2.3 Financial Performance

2.3.1 CARA Performance

CARA revenues continue to form the largest part of our revenue budget, contributing 72% of our budget. In the FY 2022-23, FY 2020-21 and FY 2018-19, the county realised 100% performance against its CARA allocation whereas, in the FY 2023-24, FY 2021-22 & FY 2019-20 realised 92%, 92% and 91% respectively. However, the balances were received in full in the subsequent financial years.

See the County Allocation of Revenue Act (CARA) performance for the last 5 years below.

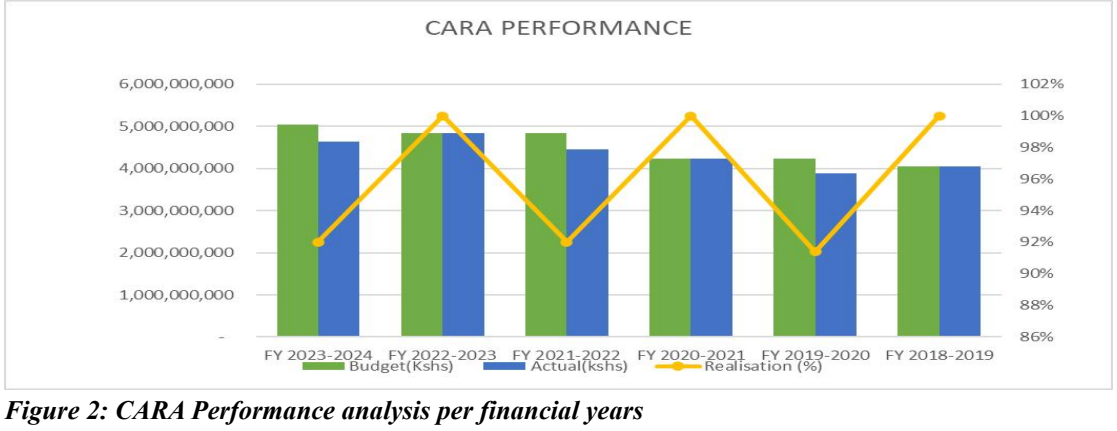


Figure 2: CARA Performance analysis per financial years

2.3.2 Conditional Allocation

Pursuant to Article 202 (2) of the Constitution, for additional allocations for the financial year 2024/25 provide for additional allocations from proceeds of loans and grants from development partners; and facilitate the transfer of conditional and unconditional allocations made to counties under this Act from the Consolidated Fund to the respective County Revenue Funds and special purpose accounts.
The table below shows an analysis of conditional Allocation performance over the last 5 years.

Table 2: Conditional Allocation analysis per financial years

Conditional	**FY 2024-2025**	**FY 2023-2024**	**FY 2022-2023**	**FY 2021-2022**	**FY 2020-2021**	**FY 2019-2020**	**FY 2018-2019**
Budget (Kshs)	1,789,537,232	1,625,907,651	1,574,707,364	1,794,753,372	1,145,903,906	1,161,427,854	1,280,188,159
Actual (KShs)	1,013,967,614	690,445,996	833,372,618	654,603,902	989,522,062	646,220,475	410,450,793
Realisation (%)	**57%**	**42%**	**53%**	**36%**	**86%**	**56%**	**32%**

Below is a table showcasing transfers from other government agencies.

Table 3: Transfers from other Governmnent Agencies

Description	**FY 2024/2025**
	Kshs.
Road Maintenance Levy	78,389,752
Development of Youth Polytechnics-State Department of TVETS	-
User Fees Foregone -Ministry of Health	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-
Word Bank-NARIGP-State Department of Crop Development	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	32,309,300
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	6,532,500
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	610,805,126
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	176,321,755
UNFPA-9th County Programme Implementation -Ministry of Health	-
IDA (World Bank) Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG)	32,309,300
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	100,088,623
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of …..	9,520,558
Total	**1,013,967,614**

2.3.3 Own Source Revenue

Own source revenue refers to the revenue generated independently primarily through taxes, levies and user charges. It is essential for local governments as it allows them to fund their services and operations autonomously without depending on the National government.

In the financial year County had total projected revenues of KShs 850,000,000 consisting of ordinary own source revenue of Kshs 600,000,000 and Health Improvement Fund of Kshs 250,000,000.

In the year under review, **Kshs 543,588,481** was realized from key revenue streams representing **64%** performance against a target of **Kshs 850,000,000.** This amount comprises of Kshs **314,220,011** was received from ordinary revenue streams and Kshs **229,651,034** from the Health Improvement Financing Fund.

The graph below shows an analysis of revenue performance over the past three years.

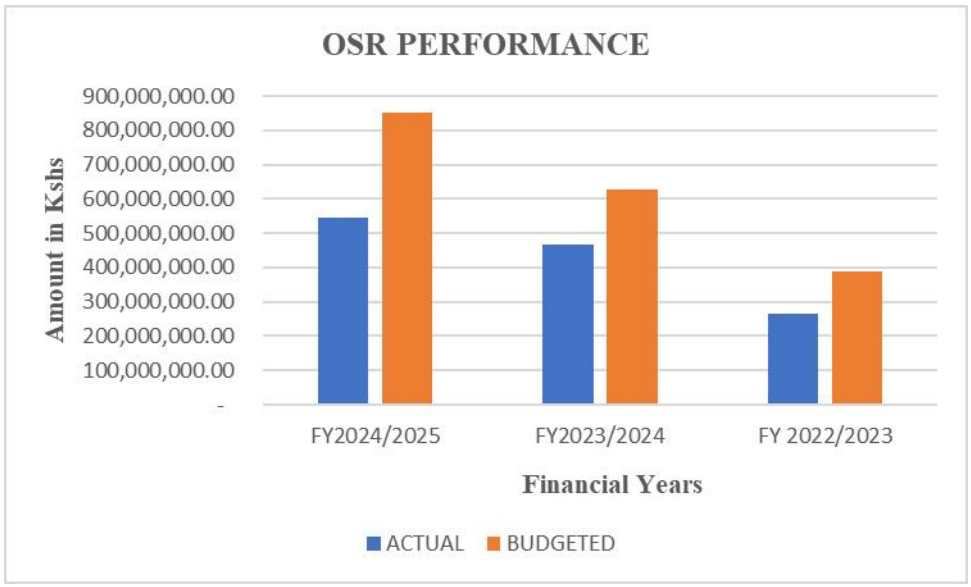


Figure 3: Own Source Revenue performance per financial year

2.3.3.1 Ordinary Own Source Revenue

The key sources include; Single Business Permits, Market fees, Agricultural Produce Cess , Sand cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

The County has always continued to explore new and innovative ways of increasing its local revenue collections.

The year in review under ordinary own sources of revenue realized Kshs 318Million representing a 52 percent against the projected revenue. This performance was as a result of 55% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 50% from Single Business Permits, 97% from Hospital Revenues,85% from Public Health Service Fees amongst other revenues as depicted in the table.

Table 4: OSR performance

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realisation (%)
Cess	262,145,805	145,209,406	55%
Land Rate	53,532,181	26,595,111	50%
Single/Business Permits	134,980,541	67,444,626	50%
Property Rent	34,971,683	17,714,632	51%
Parking Fees	36,593,755	18,842,222	51%
Market Fees	23,512,500	11,676,537	50%
Advertising	12,296,108	6,241,389	51%
Physical Planning and Development	12,801,174	6,808,964	53%
Hire of County Assets	2,126,561	1,078,608	51%
Conservancy Administration	5,646,872	2,821,448	50%
Administration Control Fees and Charges	12,598,246	5,301,760	42%
Other Fines, Penalties, and Forfeiture Fees	3,079,144	1,366,388	44%
Miscellaneous Receipts	5,715,430	3,118,920	55%
Total County Own Source Revenue	**600,000,000**	**314,220,011**	**52%**

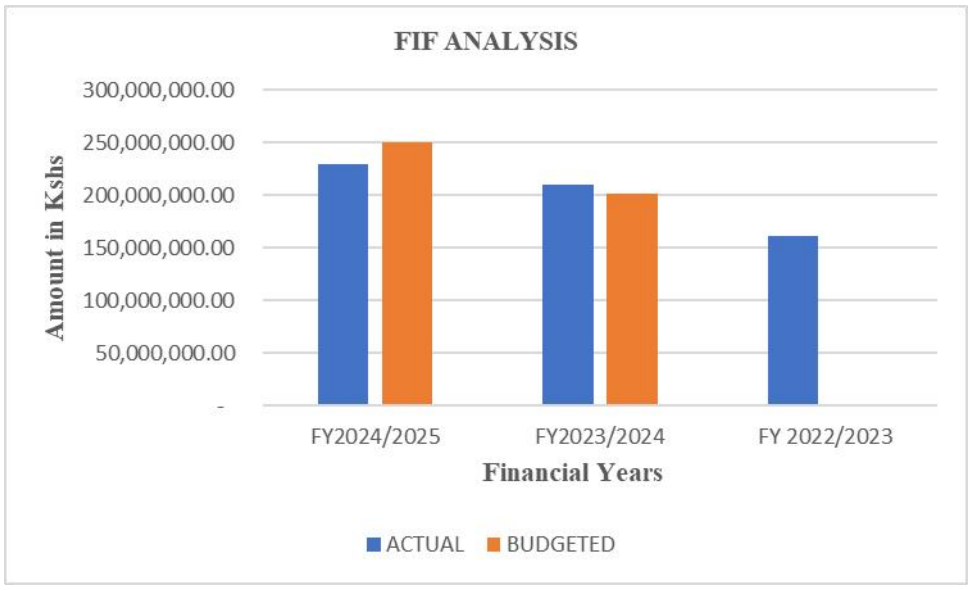
2.3.3.2 Health Improvement Fund

Health Improvement Fund (HIF), popularly known as Facility Improvement Fund (FIF) is an Act enacted in 2023 that provides a legal framework for counties to implement direct facility financing by addressing the element of financial autonomy for county to run health facilities.

The revenues collected in our health facilities are in terms of user fees and reimbursements from National Health Insurance Fund (NHIF) now Social Health Insurance (SHI) an Act of 2023.

The table below shows FIF revenues collected in three years.

Table 5: FIF yearly comparison



In the FY 2024/2025 a total of Kshs.229M was collected as HIF this includes revenues from SHI and user fees, contributing to 92% of the budgeted Health Improvement Fund during the period under review. The table below shows the revenue collected in our health facilities.

Table 6: Health Improvement Fund performance

	HEALTH FACILITY	USER FEES	SHIF	TOTAL
1	**MOI REFFERAL HOSPITAL**	46,407,119.00	79,445,620.90	125,852,739.90
2	**MWATATE HOSPITAL**	8,584,304.00	15,044,529.35	23,628,833.35
3	**TAVETA HOSPITAL**	11,840,205.00	40,472,772.75	52,312,977.75
4	**WESU HOSPITAL**	5,667,935.00	9,813,011.30	15,480,946.30
5	**VOI PUBLIC HEALTH**	3,808,375.00	-	3,808,375.00
6	**MWATATE PUBLIC HEALTH**	3,599,231.00	-	3,599,231.00
7	**TAVETA PUBLIC HEALTH**	3,050,401.00	-	3,050,401.00
8	**WUNDANYI PUBLIC HEALTH**	1,917,530.00	-	1,917,530.00
	TOTAL	**84,875,100.00**	**144,775,934.30**	**229,651,034.30**

It is noted that Moi Referral Hospital and Taveta Hospital contribute highly in the health revenue.

The benefits under the Social Health Authority include Preventive, Promotive, Curative, Rehabilitative and Palliative health services. These are provided at level 4, 5, and 6 health facilities under the fund.

2.3.3.2.1 User fees

User fees are charges levied at the point of use and are supposed to help reduce 'frivolous' consumption of health services, increase quality of services available and, as a result, increase utilization of services. They include registration fees, consultation fees, fees for drugs and medical supplies. Following an international push for financing reforms, many low- and middle-income countries introduced user fees to raise additional revenue for health systems.

The year in review user fees amounted to Ksh. 84M. Below is an analysis of user fees per previous financial years.

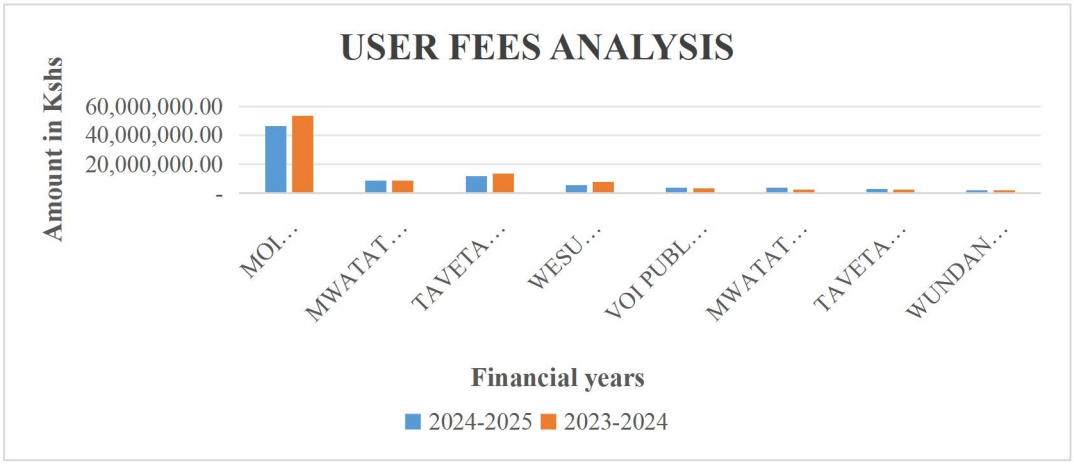


Figure 4: user fee performance by financial years and health facility

It is noted that User fees in Taveta and Wesu hospital has decreased significantly as a result of patients transitioning to SHA as it simplifies medical record management,insurance tracking and health monitoring.

Social Health Insurance Fund

The Social Health Insurance Fund (SHIF) is a healthcare financing model based on risk pooling. It combines risks and contributions from various sources to provide health and financial protection. Despite its fairness, expanding coverage has been challenging for many less affluent and developing countries.

Under SHIF, all employed individuals are required to contribute 2.75% of their salaries to the fund. This is a departure from the NHIF structure, which had a maximum cap of Sh1,700 for those earning Sh100,000 or more. In the year under review, health hospitals collected Ksh144M.Below is an analysis of the Social Health Insurance Fund revenue per financial years.

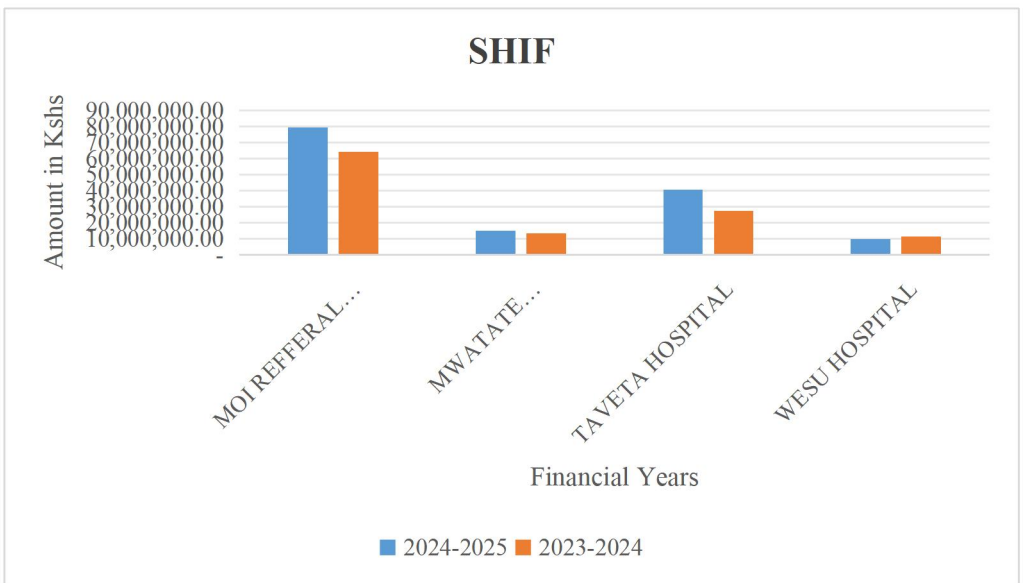


Figure 5: SHIF revenue performance per health facility and financial years

2.4 Expenditure Analysis

In the period under review, the County recorded an expenditure of Kshs 6.687B representing an absorption rate of 98% against an actual budget of Kshs 6.802B which excludes actual revenue of Health Insurance Fund of Ksh 229M .

2.4.1 Transfers

The transfer payments comprised of KShs **5,878,795,379** to County Executive**,** KShs **808,904,160** to County Assembly and **114,338,084** as unspent balances as at 30th June 2025 which will be spent in the subsequent year, these include Grants disbursed late after closure of financial year.

2.4.1.1 Transfers to County Government

Table 7: Transfer to County Excecutive and County Assembly Combined

Description	**FY 2024/2025**
	Kshs.
Recurrent Account	4,310,408,846
Development Account	474,449,564
Roads Maintenance Levy Fund	-
Kenya Urban Support Project (KUSP)	-
Kenya Urban Support Project (KUSP) UIG	32,309,300
Agriculture Sector Development Support Project	-
Water and Sanitation Development Project (WSDP)	610,805,126
Locally Led Climate Action Programme-(LLoCAP)-WB grant	36,000,000
National Agricultural Value Chain development Project	108,888,623
Kenya Informal Settlement Improvement Project-World Bank	150,000,000

Taita Taveta Education Fund Board	110,000,000
Taita Taveta Executive Car Loan and Mortgage Revolving Fund	7,450,000
Taita Taveta County Primary Health-Kes	13,768,500
Taita Taveta County Comm Health Promotors	22,215,420
Kenya Devolution Support Programme II	2,500,000
Sub-Total	**5,878,795,379**
Recurrent Account	760,302,258
Development Account	48,601,902
Sub-Total	**808,904,160**
Unspent Balances	**114,338,084**
TOTAL	**6,802,037,623**

2.4.2 County Executive Expenditure

In the year in review much of the recurrent budget was spent on compensation for employees. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

Below is a pie chart showing County Executive expenses for the year ending 30th June 2025.

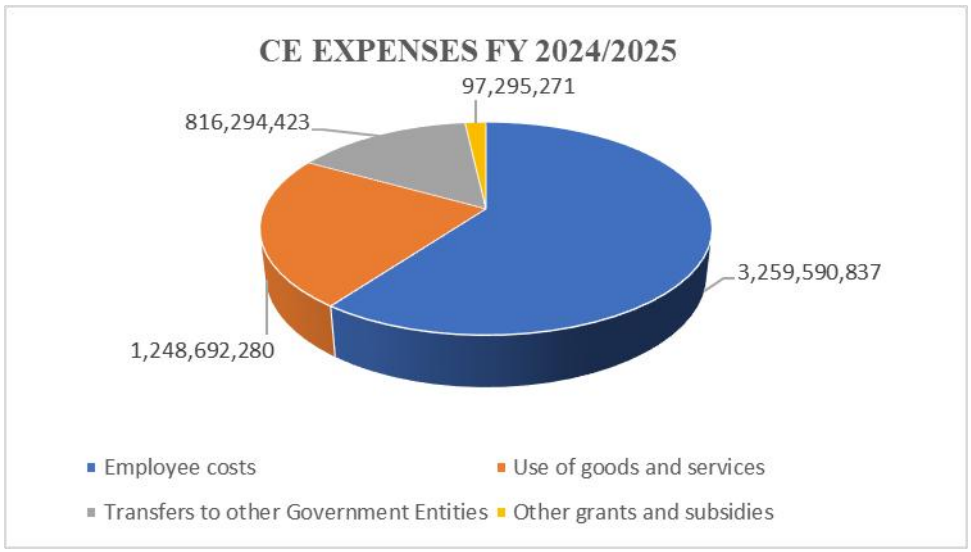


Figure 6: County key expenses for FY2024/2025

Statement of comparison of budget and actual amounts for the year ended 30th June.

Recurrent and Development budget combined

Table 8: County Executive actual recurrent and development budget combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose ac)		202,254,512	202,254,512	202,254,512	-	100%
Receipts						
Transfers from CRF	7,561,981,108	(211,804,155)	7,350,176,953	5,878,795,379	1,471,381,574	80%
Miscellaneous Revenue				-	-	0%
Other income				1,457,346	(1,457,346)	0%
Total revenues	**7,561,981,108**	**(9,549,643)**	**7,552,431,465**	**6,082,507,237**	**1,469,924,228**	81%
Expenses						
Employee costs	3,525,901,377	52,510,667	3,578,412,044	3,259,590,837	318,821,208	91%
Use of goods and services	983,078,940	269,017,788	1,252,096,728	1,248,692,280	3,404,448	100%
Transfers to other Government Entities	1,128,401,402	14,125,378	1,142,526,780	816,294,423	326,232,357	71%
Other Grants and Subsidies	1,043,220,237	(351,727,187)	691,493,050	97,295,271	594,197,779	14%
Finance costs	-	-	-	-	-	0%
Social Benefits	-	-	-	-	-	0%

Total	**6,680,601,956**	**(16,073,354)**	**6,664,528,602**	**5,421,872,811**	**1,242,655,791**	**81%**
Capital items						
Acquisition of PPE	881,379,152	6,523,711	887,902,863	464,496,549	423,406,314	52%
Acquisition of Intangible assets	-	-	-	-	-	0%
Purchase of investments	-	-	-	-	-	0%
Repayment of borrowings	-	-	-	-	-	0%
Total expenses Development	**881,379,152**	**6,523,711**	**887,902,863**	**464,496,549**	**423,406,314**	52%
Total Expenses	**7,561,981,108**	**(9,549,643)**	**7,552,431,465**	**5,886,369,360**	**1,666,062,105**	**78%**
Surplus/ deficit	**-**	**-**	**-**	**196,137,877**		

2.5 Pending Bills

Pending bill is an unpaid invoice or bill that a government entity owes to suppliers, contractors, and service providers for services and goods that have already been received.

As at June 30th 2024 the County Executive pending bills was Kshs 2,175,125,908, in the FY 2024/25 the county projected to pay pending bills worth Kshs 310,000,000 this included recurrent of Kshs 100,000,000 and development of Kshs 210,000,000. Out of the projected, Kshs 302,249,651 of the pending bills were paid realizing a 97 percent payment. In the FY2024/2025 Kshs 351,402,978 pending bills were accumulated, setting the County Executive pending bill as at the end of June 2025 at Kshs 2,224,279,235.

Table 9: Analysis of County payables

Description	**FY 2024/25**	***Opening Statement*** **1st July 2024**
	Kshs	**Kshs**
Trade payables	1,462,831,124	1,374,955,773
Payments received in advance		
Employee payables	87,500,000	93,750,990
Third-party payments	671,013,591	706,419,146
Other payables	2,934,520	
Total trade and other payables	**2,224,279,235**	**2,175,125,908**

Source: County Executive annual report and financial statements

2.6 Challenges and recommendations

2.6.1 Challenges

Some of the key challenges that result to low budget absorption and execution of several county projects limiting service delivery

Delays in Exchequer Releases

The late release of funds from the national government disrupts the smooth flow of operations,delays project implementation, and affects timely payment of obligations. This also contributes to the accumulation of pending bills and hampers service delivery.

Low Absorption Rates, Particularly in Development Expenditure

Despite the availability of budgeted funds, most departments exhibit poor utilization of allocated resources, especially for development projects caused by late release of development and donor funds. This leads to stalled or incomplete projects, under achievement of annual work plans, and missed opportunities for improving infrastructure and services.

Inadequate and Slow Departmental Response to Information Requests

There is a persistent delay and lack of cooperation from departments when responding to requests for data and information necessary for planning, budgeting, and reporting.This impedes timely decision-making, compromises the accuracy of reports, and weakens performance.

Inadequate Monitoring and Evaluation Mechanisms

The lack of monitoring and evaluation for projects, limit detailed explanation when an analysis is carried out compromising informed decision making.

Delayed Payments to Suppliers, Contractors, and Staff

Suppliers and contractors face significant delays in receiving payments, leading to the accumulation of pending bills and strained relationships with service providers. Similarly, staff allowances are often delayed, affecting morale, motivation, and productivity.

Under performance in Own Source Revenue (OSR) Collection

Revenue generation from internal sources continues to fall short of targets due to weak enforcement, outdated valuation rolls, leakages, officers compromised in duty stations and limited automation of the revenue streams.This reduces the fiscal space and increases dependence on national transfers.

Systemic Challenges with IFMIS

The Integrated Financial Management Information System (IFMIS) experiences regular down times, system errors, and access constraints. These systemic issues hinder real-time budget execution, compromise financial reporting accuracy, and slow down procurement and payment processes.

Ballooning Wage Bill

The percentage increase of salaries and wages is consuming a disproportionate share of the budget, leaving limited room for development spending. This trend is unsustainable and poses a risk to the financial health and service delivery capacity of the institution.

2.6.2 Recommendations.

Recommendations are set out below but not limited to these for a better County providing high quality of life for all.

Inadequate and Slow Departmental Response to Information Requests

- Enforce clear timelines for departmental responses through administrative memos or policy directives.
- Designate Monitoring and Evaluation and Planning focal persons in each department to ensure accountability.
- Automate data collection through dashboards and digital templates to reduce turnaround time.

Inadequate Monitoring and Evaluation Mechanisms

Develop legislative structures for M&E, equip the officers with relevant tools and continuously capacity build them with ever changing monitoring and evaluation mechanisms.

Low Absorption Rates (Especially Development Expenditure)

- Enhance project planning by conducting feasibility studies and proper procurement planning.
- Establish early warning mechanisms for delayed projects during tracking of budget implementation.
- Strengthen capacity of procurement and implementation units to fast-track project execution.
- Continuous internal audit and monitoring & evaluation of all departments.

Delayed Payments (Suppliers, Contractors, Staff Allowances)

- Establish a structured payment schedule and prioritize pending bills in budget allocations.
- Implement an automated invoice tracking system to improve transparency and payment timelines.
- Conduct quarterly payment audits to identify bottlenecks and eliminate delays.

Under performance in Own Source Revenue (OSR)

- Routinely rendering of mobile revenue collection services I.e once every quarter to reduce distance travelled to pay levies.

- Expand the revenue base through identification of new revenue streams (e.g., digital levies, advertising fees).
- Leverage technology to automate revenue collection and minimize leakages.
- Build capacity of revenue officers and enhance enforcement of collection policies.
- Strict enforceable measures to curb corruption and incompetence (Enforcement and Inspectorate unit fortified).

Delays in Exchequer Releases

- Enhance financial forecasting and maintain a cash flow plan that anticipates delays.
- Engage proactively with the National Treasury to advocate for timely releases.
- Build contingency reserves to manage short-term cash shortfalls.
- Innovation for financial improvement.
- County to invest heavily in revenue generating projects and departments.
- Seek external sources for funding by enter into agreement, memorandum with public private partners to reduce over-reliance of exchequer.
- Develop legislative structure i.e. Mining and Tourism sector to boost economy

Systemic IFMIS Challenges

- Conduct regular user training and refresher courses for staff handling IFMIS.
- Collaborate with the National Treasury for prompt resolution of system issues.
- Establish a dedicated help desk or IT support team within the county for real-time troubleshooting.

Ballooning Wage Bill

- Conduct a comprehensive human resource audit to identify redundancies
- Implement a wage bill control strategy, including rationalization and staff redeployment.
- Adopt performance-based contracts and reduce reliance on casual and contract staff.

3 DEPARTMENTAL PROJECTS PERFORMANCE

This section provides a review of key sector/ sub-sector achievements. It reviews the previous Annual Development Plan (2024-2025) programmes performance.

Table 10: Departmental budget performance

SECTOR	Budget Expenditure			Total Allocated Amount(B)	Actual Expenditure			Actual Expenditure(C)	Absorption rate (%) =(C/B) *100
	Wages and Salaries	Recurrent	Development		Wages and Salaries	Recurrent	Development		
County Assembly	291,500,000	468,020,871	70,000,000	**829,520,871**	291,500,000	430,294,006	69,456,902	**791,250,908**	95.4
Devolution,Public Service and Administration	384,634,546	261,758,400		**646,392,946**	384,633,085	216,643,009		**601,276,094**	93.0
Office of the Governor	188,630,220	117,354,768		**305,984,988**	184,704,444	100,541,941		**285,246,385**	93.2
Finance and Economic Planning	164,487,852	259,874,045	210,000,000	**634,361,897**	164,481,680	209,977,593	215,271,395	**589,730,668**	93.0
Agriculture, Livestock, Cooperatives and Blue Economy	197,095,670	13,919,356	189,234,071	**400,249,097**	197,095,585	13,145,836	126,175,229	**336,416,650**	84.1
Water,Sanitation Environment Climate Change and Natural Resources	101,827,472	20,747,294	1,132,526,780	**1,255,101,546**	101,827,107	18,886,088	814,592,121	**935,305,316**	74.5
Education, Libraries and VTCs	488,791,995	247,178,592	37,300,000	**773,270,587**	488,791,145	138,821,123	37,329,425	**664,941,693**	86.0
Health Services	1,768,671,430	453,303,055	86,720,000	**2,308,694,485**	1,768,670,112	211,490,464	78,311,639	**2,058,472,215**	89.2
Trade, Tourism, Culture and Industrialization	38,986,258	11,933,725	8,500,000	**59,419,983**	38,985,538	8,980,464	10,208,813	**58,174,815**	97.9
County Public Service Board	39,998,847	22,642,358	4,000,000	**66,641,205**	39,992,057	18,769,969	3,624,000	**62,386,026**	93.6
Public Works,Infrastructure,Housing and Energy	41,922,551	41,910,000	344,601,859	**428,434,410**	41,915,804	40,659,321	120,218,026	**202,793,151**	47.3
Lands,Physical Planning and Mining	34,030,425	70,186,369	217,804,300	**322,021,094**	33,845,886	63,185,628	151,700,000	**248,731,514**	77.2
Youth, Sports, Culture and Social Services	33,044,715	44,094,715	105,510,000	**182,649,430**	29,457,730	10,210,958	91,975,003	**131,643,691**	72.1
TOTAL BUDGET	**3,773,621,981**	**2,032,923,548**	**2,406,197,010**	**8,212,742,539**	**3,765,900,173**	**1,481,606,400**	**1,718,862,553**	**6,966,369,126**	84.8

3.1 County Assembly

The County Assembly is composed of elected members representing wards, nominated members representing special interests (like youth and marginalised groups) and the Speaker who are responsible for Legislation, oversight, and representation? The Assembly plays a crucial role in the devolution process.

3.1.1 Key Achievements

Passed 23 Bills over the last 3years, oversaw the County Executive's budgetary implementation and execution. Approved County Integrated Development Plan 3, County Annual Development Plan, County Budget Review and Outlook Paper, County Debt Management and Strategy Paper, County Fiscal Strategy Paper and Programme-based budgets.

3.2 Devolution, Public Service And Administration

This Department comprises of Human Resource Management and Development, Devolved governance and administration, Civic education and public participation and the County enforcement unit.

Its mandate is general public service management and administration.

Sector Programmes Performance

Table 11: Devolution Public Service and Administration

Programme Name: General Administration, Planning and Support services						
Objective: To improve Service delivery						
Outcome: Effient Service delivery						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY	**Planned FY**	**Achieved FY**	

			23/24	24/25	24/25	
Human Resuorce Management	Staff Medical Cover	Number of Staff Covered-3,505	1	1	1	Full Coverage

3.3 Finance And Economic Planning

The department is composed of five directorates: Accounting Services, Budgeting and Planning, Supply Chain Management, Internal Audit Services, and Revenue Management. The mandates of the directorates are as follows:

- Accounting Services: Advise the county government on public financial accounting, management, and fiscal discipline. Ensure compliance through the implementation of approved accounting standards, policies, and concepts.
- Budgeting and Economic Planning: Strengthen planning and budgeting processes, and enhance policy formulation for effective monitoring and implementation of public resources.
- Revenue Management: Mobilize resources, develop, and implement plans to broaden the revenue base and ensure efficient revenue collection.
- Supply Chain Management: Coordinate supply chain services by providing administrative guidelines on the implementation and interpretation of public procurement acts.
- Internal Audit: Provide assurance to the management of the county government regarding the management of key risks and offer independent and objective counsel to assist them in discharging their duties and responsibilities.

Its mandate is to ensure proper management and control of all finances of the county government and promoting efficient and effective use of resources.

3.3.1 Key Achievements

Coordinated the preparation of all requisite planning and budgeting documents including CIDP 2023-27, 2023/24 &2024/25 CFSP, 2023/24&2024/25 CADP, Q1- Q4 BIRs and 2022,2023 &2024 CBROP. Established, inaugurated and operationalized the County Budget and Economic Forum (CBEF). Actively and adequately involved members of the public and other stakeholders in the preparation of the planning and budgeting documents. Established and launched the County Integrated Revenue Management System (CIRMIS). Ensured compliance with Procurement procedures and PPRA requirements. Develop legislative structures i.e. Monitoring & Evaluation and Statistical Policy.

3.4 Agriculture, Livestock, Irrigation, Cooperative Development And Blue Economy

The following are the directorates comprising this department and their mandate:

- Crop Development - To ensure sustainable development in Agriculture for food security and nutrition for sustainable economic development. This includes; County agricultural policy formulation and management; County food security initiatives; land and crop management; agricultural land resources inventory and management; promotion of farm inputs use; post- harvest management; crop commodities value addition; farmer extension services; management of agricultural information and feedback systems; and capacity building of agricultural staff.
- Livestock Production - To develop County Livestock Policy; livestock production and marketing; rangeland management; livestock extension services; promotion of apiculture; livestock products value addition and capacity building of livestock staff.
- Veterinary Services - To develop County veterinary policy; livestock diseases and pests management and control; promotion of livestock breeding services; disease surveillance and diagnostic services; veterinary public health; promotion of animal welfare; regulation of hides and skins enterprises; promotion of leather craft industry; veterinary extension services and capacity building of veterinary staff.
- Blue Economy Development - To develop fisheries policies and strategies; Aquaculture and capture fish development; Fisheries extension services; Promotion of fish farming as a sustainable business; Licensing of fish dealers and fish folks; and, Coordination of beach management units.
- Irrigation Development - To implement the National Irrigation Policy; Management of irrigation schemes; and, Mapping, designating and developing areas ideal for irrigation schemes.
- Cooperative Development - To promote sustainable cooperative movement through capacity building and provision of appropriate policy, legal and institutional framework.

Sector Programme Performance

Table 12: ALICoBE sector Project Performance

Programme Name: Crop development						
Objective: To increase agricultural productivity						
Outcome: Improved food and nutrition security						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Agricultural Extension Services- Farmers training	Increased agricultural productivity	Number of farmers trained	13,000	15,500	16,000	More 17447 will be trained in FY 2025/26
Agribusiness and market development - Establishment of processing plants for rice milling and sunflower through PPP	Increased agricultural productivity	Number of plants installed	0	1	4	One rice milling plant and 3 sunflower pressing machines were installed
Farm inputs and mechanization- Agrochemicals - assorted pesticides-	Increased agricultural productivity	Quantity of pesticides	0	0	0.655	
Farm inputs and mechanization-Procure and distribute fertilizer	Increased agricultural productivity	Tonnage of fertilizer	355	200	3.2	
Farm inputs and mechanization-Procure and distribute seedlings	Increased agricultural productivity	Numberof agro-forestry seedlings distributed	0	0	400	Macadamia seedlings; the Murang'a 20 variety was distributed in collaboration with Nature Kenya Company
Soil and water conservation and management- Soil fertility testing	Increased agricultural productivity	Number of farms tested	0	0	874	Soil fertility testing was done in collaboration with KALRO
Programme Name: Livestock Production						
Objective: To increase livestock productivity and market access						
Outcome: Increased livestock productivity and market access						

Sub Programme	Key Outputs	Key performance indicators		Targets		*Remarks
			Baseline FY 23/24	Planned FY 24/25	Achieved FY 24/25	
Livestock Extension Services delivery	Farmers received livestock extension services	Number of farmers reached	8,000	10,000	12,430	There is shortage of staff in 8 wards.
	More area coverd through extension	Number of motorcycles for extension staff purchased	0	2	0	There was no budgetary allocation
Livestock breeding stock improvement	Superior animals supplied to improve existing breeding stock	Number of beef cattle breeding purchased	10	15	2	
		Number of Galla goats purchased	450	500	261	
		Number of Sheep purchased	0	0	2	
		Number of Dairy goats purchased	0	0	48	
		Number of improved chicken purchased	400	1250	2161	
	Beehives producing honey	Number of beehives purchased	200	500	201	
Livestock feed and pasture Development	Pasture improvement in small scale farms	Number of pasture and fodder seeds procured (tonnes)	0.6	1	0.1	
	Commercial pasture production	Number of acres under pasture and fodder	124	100	622	
	Hay storage in hay barns	Number of hay barn/ sheds constructed	2	5	2	
Range and Ranch Improvement	Rehabilitation of livestock handling yards in ranches.	Number of ranch structure/ sheds rehabilitated and constructed	2	5	3	
	Rehabilitatio n of denuded rangelands in Voi and Mwatate rangelands.	Number of acreages under reseeding programme	2520	1000	3020	
	Construction of cattle feedlots in ranches	Number of feedlots constructed	0	1	3	
	Construction of water pans in ranches	Number of livestock water points established	4	3	22	
Livestock market Development, Value addition and Processing	Improvement of milk aggregation and cooling centers	Number of millk cooling plants/ aggregation centres established	3	1	3	
	Poultry marketing done in sheds and cages	Number of poultry bandas / sheds constructed in major markets	0	4	0	There was no budgetary allocation
	Facilitation of livestock marketing	Number of livestock auction yards constructed	0	2	1	
	Honey processing facilities in place	Number of honey processing plants operational maintained	2	4	0	There was no budgetary allocation
Programme Name:: Fisheries and Blue economy						
Objective: To increase fisheries productivity and market access						
Outcome: Increased fisheries productivity and market access						
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	**Targets** **Planned FY 24/25**	**Achieved FY 24/25**	***Remarks**

Fisheries Productivity Improvement	Farmers receiving livestock extension services	Number of farmers reached	168	300	530	
	More area coverd through extension	Number of motorcycles for extension staff bought	0	0	2	
	Consruction and rehabilitation of fish ponds, hatchey and cages.	Number of fish structures constructed	10	60	26	
	Restocking of dams and fish ponds	Number of fingerlings purchased	10000	20,000	15,200	
Food safety and quality assurance	Construction of fish aggregation centers/ sheds	Number of aggregation points established	0	1	2	
	Purchase of fish storage cold chain (equipment)	Number of cold chain (equipment) purchased	0	1	1	
Programme Name: Veterinary Services						
Objective: To reduce animal deaths due to diseases						
Outcome: Increased livestock productivity and market access						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Livestock, Parasites, Disease Vectors and Disease Surveillance and Control, Diagnostic Services	Amount of Vaccines and Sera purchased	Number of animals vaccinated	20,000	30,000	80,982	Availablity of vaccines limited due to lack of budget
	Biological samples collected and submitted for disease diagnosis	Number of Samples collected and submitted	200	250	69	Lack of sample refferal system affects sample collection
	Surveillance visits done	Number of Surveillance reports	16	20	10	Lack of county veterinary laboratory limits sample collection
	Conduct entomology survey	Number of Entomology surveys done	4	4	2	County lacks a zoologist to conduct surveys
Veterinary Public Health, Food Safety and Quality Assurance and Leather Value Addition	Construct/rehabilitate Slaughter facilities	Number of Slaughter facilities constructed/rehabilitated	1	1	-	Contractors failed to undertake works
	Inspection and certification of animal products	Number of animals carcasses inspected	5,000	5,500	13,242	Replace retiring meat Inspectors
	Training of flyers, hides, skins and leather development actors	Number of leather value chain actors trained	300	350	300	Weak market for raw hides and skins
One Health Coordination mechanism and Rabies control	Conduct rabies vaccination campaigns	Number of dogs/cats/donkeys vaccinated	5,000	5,500	5,161	One health Unit o be established
	Sensitization meetings and training on One Health approach	Number of Meetings held	4	4	2	
Livestock Germplasm Improvement	Provision of breeding services	Number of animals inseminated Number of calves born	3,000	3,000	2,055	To be supported through dairy cooperatives
Veterinary Extension Services and value addition	Training of livestock actors on variuos TIMPs	Number of Livestock Actors trained through exhibitions	600	700	1,523	urgent need to replace retired extension staff
		Number of Livestock Actors reached through farm visits	2,000	2,500	11,268	

General Administation, Planning and Support	Appropriation in Aid	Amount of OSR collected	31,703,000	53,103,354	99,498,873	
Programme Name: Co-operative Development						
Objective: To provide advisory services to cooperatives						
Outcome: Revival of dormant co-operatives						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Co-operative Development	Formation of new cooperatives	Number of cooperatives formed	20	20	25	the 20 cooperatives were formed in every ward ,it was done through the NAVCDP Project
	AGM Attended	Number of Cooperatives done AGMS	0	40	45	These are the annual general meeting done and attended by our cooperative officers and auditors
	Inspection of co-operative society	Number of co-operatives inspected	0	0	1	Inspection was done for wilworks cooperative with a request from members
	Revival of dormant co-operatives	Number of cooperative Revived	0	10	4	Dawida dairy,Taita poultry,Njukini farmers cooperative ,Mbaghiti co-operative,jipe multipurpose,mwakibu cooperative
	Enquiring for co-operatives	Number of co-operatives enquired	0	0	1	Enquiring was for Kishushe ranch cooperatives which was requested by members
	Management meeting for cooperatives	Number of management meeting done by the cooperatives	0	180	210	The management meeting was done across the entire county ,these are the meeting which the cooperative officers were involved
	Leaders Meeting	Number of leaders meeting done in the county	0	1	1	The county cooperative leaders it was held on 14th june 2025
	Ushirika Day Celebrations	Number of celebrations done	0	1	1	Through collaboration with the county Government we were able to do the celebration at voi St augustine George on 5th july 2025
	Audited cooperatives	Number of audited cooperatives		40	53	The 53 audit was done from all sub counties ; VOI-23,Mwatate-13,Wundanyi-9,Taveta-8

3.4.1 Key Achievements

During the FY 2024/25, 16,000 farmers were reached with agricultural extension messages. These trainings were done through different extension approaches which include demonstrations, field days, farm and group visits, trade fairs and exhibitions among others.

Through collaboration with stakeholders, three (3) sunflower pressing machines were installed in Voi and Taveta. This has changed the lives of the farmers because they are currently pressing oil for domestic use and for sale. One macadamia processing plant was also installed in Mwanda Mghange and two more will be completed for use in Werugha and Wundanyi Mbale wards. 3.2 Tons of inorganic fertilizer were also procured and distributed. In order to mitigate against the effects of climate change, 400 macadamia seedlings were distributed to farmers in Mwatate sub county and soil fertility sampling and testing was done 874 farms in the entire county.

During the FY 2022/23- 23/24, the department employed 11 new field extension staff for livestock production and fisheries. These officers have been deployed at the wards and have increased livestock and Fisheries extension coverage in the wards by 30%, the department reached over 5400 farmers.

The county developed and launched the first Taita Taveta County Animal Feed Strategy 2022-2032 which is a 10-year guide in addressing livestock feed and nutrition for sustainable development of the livestock subsector. In order to improve access to animal feeds, the department also supplied about 1 ton of pasture seed to over 100 farmers and ranchers. The farmers have established over 50 acres under high value forage grasses, legume fodder and hay grass. They have been supplied with about 16 different type of equipment and trained to do value addition by producing silage and hay. Last year, over 125 tons of silage and hay were conserved. In order to improve livestock productivity, the department is running the Bachuma Livestock Multiplication center. Last year, the center released through auction, a total of 14 boran and sahiwal cattle, and 34 galla goats to the farmers. The department also supported supply of over 450 Galla goats to over 400 farmers in Voi sub county. The aim is to upscale the spread of galla goat breed among small scale farmers in the county so as to improve our competitiveness in supplying meat goats for local and export market. The department has also been supporting farmers get superior poultry breeds in the county. Bee farmers also received 10 KTBH, 10 Langstroth hives, 10 protective kits, 5 smokers, and 5 bee brush.

The department has also ssupported dairy farmer’s cooperative societies who are operating 5 milk aggregation and chilling centres. The centres aggregate a total of about 3500lts per day. The dairy farmers’ cooperative societies to New KCC which collecting about 5,500lts every 3 days. Tagho Cooperative is doing a total of 400Ltrs of Value addition of milk per month (currently making

Yoghurt and Mala in Wundanyi). The department sold cattle and goats at Bachuma LMC through auction and realised a Total of 939,000 as own source revenue. 115,547 cattle and 79,147 sheep and goats were vaccinated against notifiable livestock diseases. Poultry keeping being a major enterprise for youth and women, to support this enterprise, the department vaccinated 44,659 poultry against vaccine preventable diseases. Rabies remain an emerging challenge and vaccination of dogs and cats has been prioritized to safeguard the people from rabies; 5,166 dogs and cats were vaccinated against rabies.

To enhance the disease detection and response, surveillance and case management, a total of 2,668 clinical cases were attended, 213 surveillance inspections conducted, and 154 samples submitted to the national veterinary laboratories for disease confirmation.

To ensure access to livestock trade, 726 movement permits were issued translating to 14,067 cattle and 3,064 sheep and goats be sold to local and national markets. These included 1,004 cattle traded through Mombasa port to the Sultanate of Oman. These interventions have benefitted a total of 13, 298 households across the county. Veterinary extension services were conducted through farm visits, field days, public barazas and farmer trainings reaching a total of 11,680 livestock keeping30 households.

To increase access to quality dairy breeds, 6 dairy coopertives societies have been working closely with the directorate, a total of 2,163 inseminations have been done using high quality semen. To improve service delivery of veterinary public health services 7 county slaughterhouses were leased to the youth. Meat inspections services were offered for 4,415 cattle and 10,834 sheep and goats and 20 camels.

3.5 Water, Sanitation, Environment, Climate Change And Natural Resources

The sector comprises of Environment and Natural Resources, Climate Change, Waste and Pollution Control and Water and Sanitation. The main goal of the sector is to ensure availability and sustainable management of water and sanitation for all and to protect, restore and promote sustainable use of environment and natural resources in the county.

Sector Programme Performance

Table 13: WSECCNR Project Performance

General administration and support services				
Objective: To Improve service delivery in the water sector				
Outcome:Improved service delivery				
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	***Remarks**
Administration and support services	Climate Change Committees capacity build	Number of Committees capacity build	22	No budget allocated
	Training of Directorate Staff	No. of staff trained	11	Training deferred to FY 25/26
	Establshment of a County Climate Information Services Plan	A CCISP developed	0	Plan launched during the World Environment Day
Human resource management	Establish and operationalize a Biodiversity and conservation Laison Office	No. of officers recruited	0	
Programme Name: Sanitation Services				
Objective: To improve waste water and solid waste disposal mechanism				
Outcome: A clean and healthy environment				
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	***Remarks**
Waste water and solid waste management	Chakaleri dumpsite decommissioned	Dumpsite decommissioned	0	Funded under FLLoCA project
	EIA for New site conducted and site Fenced	New dumpsite established	0	Dumpsite not operational due to delay in construction of Maghonyi Box Culvert
	Garbage tracks acquired	No. of Garbage Tracks acquired	3	No budget allocated
Programme Name: Climate change adaptation				
Objective: To ensure a climate resilient county with sound coping and adaptive mechanisms				
Outcome: Improved community resilience				
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	***Remarks**
Climate Resilience Investments	Climate Resilience Investments undertaken	Number of Investments	3	9 No. Ward Resilience investments undertaken and 3 No. County Resiliience Investments undertaken
Programme Name: Environmental Conservation and Natural Resources Protection				
Objective: To ensure sustainable environmental and natural resources conservation and management				
Outcome: Sustainable natural resources conservation and management				
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	***Remarks**
Environmental conservation and management	Operationalize the County Environment Committee	CEC operationalized	25%	No budget allocated. 2 partners (WWC and ICRAF) supported in inception meeting and induction of the CEC
Establish and operationalize the sand harvesting committees	1 County Sand Harvesting Committee Operationalized	No. of Committees established	0	No budget allocated.
	4 Sub County Sand Harvesting committees established and operationalized	No. of Committees established	0	No budget allocated
Forest Conservation and Management	Restoration of fragile ecosystem	Acerage planted	20	Funded under FLLoCA,and other partners

	Taita Taveta county folarep	Number of plans developed and lauched	1	Funded under UKpact
		Number of Dashboard developed	0	Supported by UKpact
		Number of GESI training	2	Supported by UKpact
	Development of woodlot	Number of woodlot Developed	9	Funded under SFS-correc Jica project
	Participatory Forest Management	Number of Cfa restructured	4	Funded by AWF
		Development of PFMP	4	1 is on going supported by AWF
	Legislative framework	No of bills and policy developed	2	Supported by Nature kenya and AWF respectively
	cordination forum	No of Forum done	0	Supported by Nature kenya and AWF respectively
	Capacity building of community tree nursery	No of community groups trained	4	Supported by TTWCA
		No of government tree nursery developed	1	Supported by FLLoCA
Programme Name: Water resource management				
Objective: To increase access to clean and safe water				
Outcome: Improved access to clean and safe water				
Sub Programme	**Key Outputs**	**Key performance indicators**	**Baseline FY 23/24**	***Remarks**
Development of new water sources	Feasibility and development of new sources	Reduce the distance to water source	3	More budgetary allocation required
Reticulation and augmentation	Expansion of existing supply	Reduce the distance to water source	3	More budgetary allocation required

3.5.1 Key Achievements

The department developed legislative structure i.e County Forest and Landscape Restoration Plan -FOLAREP 2024-2032, County Climate Information Services Plan,Revised the County PCRA and County Climate Action Plan,Taita Taveta County Water Masterplan 2023-2045 which provides a basis for water resources development and financing,County Water Bill and Policy. Constructed and commissioned a Materials Recovery Facility-MRF in Chakaleri and planted 14,900 seedlings through the County Climate Change Fund.

Registered and capacity built the County Waste Actors Association being part implementation of the County Solid Waste Management Strategy and established the Kariakor Green Park as part of urban landscape restoration strategy. Carried out countywide mapping of receptacles and piloted door to door waste collection in Voi and Taveta Towns.

In the 2022–2023 financial year, the average water return distance was 3.0 km. Implementation of earmarked projects in 2023–2024 reduced this to 2.7 km, and further interventions—including development of new water sources and rehabilitation of existing systems—have brought it down to 2.5 km.

During the period the department successfully completed: construction of Jora, Kirongwe, and Jora water pans; rehabilitation of Mambisi Dam; equipping, solarization, and point-source development at Irrigation ECD Borehole; purchase of drilling materials for Lang’ata and Riata Kubwa boreholes; solarization of Uthiani Borehole; desilting of Kasokoni Irrigation Scheme; rehabilitation of the Lambo–Marodo Water Flyover; pump installation at Kasaani and Ndilidau boreholes; rehabilitation of Kwa Hebron, Kisaghala, Mwaminjwa, and Mrema water points; completion of Dembwa reserve tank; extension of Josa–Modambogho, Itinyi, Msharinyi, Kale, and Marungu ward pipelines; and supply and installation of seven plastic tanks in Chawia ward and ten in Ngolia ward, among others.

3.6 Education, Libraries And Vtc's

The mandate of the Education department stems from the Fourth Schedule of the Constitution of Kenya. These are: Management of Pre-primary Education; Vocational Training Centres; Home craft centres; Post school career guidance; Child Care facilities; Academic libraries; Funding (Loans, bursaries, scholarships, etc.); Education statistics; and Education Quality Assurance.

- Early Childhood Development Education- To ensure access to equitable quality education, retention and 100% transition to primary level.
- Library Services- To increase access to reading materials so as to improve reading culture.
- Vocational Training Centers- To promote access, improve skills, knowledge and attitude for Vocational Education and Training
- Education Fund Board- To increase access to funding, promote higher education and conduct mentorship programs

Sector Programme Performance

Table 14: Education Libraries and VTC's Project Performance

Programme Name:ECDE development						
Objective: To improve access to equitable quality education						
Outcome: Improved access to equitable quality education						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
ECDE feeding and capitation	increased enrolment and attendance	No. of learners enrolled and amount of funds allocated	12300	12600	11700	Target achieved successfully
digital learning	quality education	No.of learners enrolled	-	3000	3000	target achieved successfully (supported by development partner)
ECDE infrastructure	improved infrastructure	No. of classrooms constructed and equipped	23	3	22	target achieved
Programme Name: Library services						
Objective: To increase access to reading materials						
Outcome: Increased access to reading materials						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
mobile library and library book stocking	increased access to revision books to peoples and increased access to reading materials	No. of Library books purchased	36,000	12000	15,000	Donated by development partners
library infrastructure	improved learning infrastructure	No. of libraries constructed	3	2	0	We repaired the existing libraries.
Programme Name:Education fund board						
Objective: To enhance accessibility of education funds						
Outcome: Enhanced accessibility of education funds						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Education, scholarships, loans and bursaries	inreased access to education	No. of students awarded	10,500	12,550	21,465	Students benefited from across the county
mentorship and career guidance	quality education and training	No. of mentorship sessions done	1	1	0	Mentorship not done due to delay of funding
Programme Name: VTCs and Home Crafts Development						
Objective: To Improve quality training						
Outcome: To improve quality Training						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	

Quality and Standard Assurance and Capitation	31VTCs	Number of VTCs registered	31	31	31	Registered all the VTCs
	248 BOG members	Number of BOG members inducted	248	248	248	All BOG members inducted
VTC Infrastructure & Improvement	31 VTCs	No. of VTCs Equipped	31	7	7	We achieved all through Development partners
ICT Integration	31VTCs	Number of VTCs equipped with ICT	31	31	5	Only 5 were eqquipped.

3.6.1 Key Achievements

The County Government of Taita Taveta, through the Department of Education, Libraries, and Vocational Training Centres (VTCs), made remarkable progress in strengthening technical and vocational education. To enhance training quality, Marungu, Kambugu, and Mata VTCs were equipped with modern facilities, while 2,502 trainees successfully attained NITA and NAVCET certification. A total of 248 Board of Governors were inaugurated across all 31 VTCs to strengthen governance and management. The county renewed registration certificates for all 31 VTCs, registered three new centres with TVETA, and introduced a harmonized fee structure to ensure uniformity across institutions.

Strategic partnerships played a key role in expanding opportunities. These included collaboration with Generation Kenya to prepare youth for EPZ industry jobs, CAPYEI with GIZ and the EU for GoBlue courses at Voi VTC, SHOFCO to provide financial support to trainees, StanbicFoundation to roll out a countywide digital skills program with 50 donated computers, and Tech Kidz Africa to train instructors in Artificial Intelligence. Innovative programs such as aquaculture at Taveta VTC and a mining course at Mwanjila VTC were launched to broaden skills development and promote value addition in local industries.

Infrastructure development remained a priority, with the commissioning of the Bungule VTC Girls Dormitory, the Mwanda VTC Complex, and the installation of electricity at Werugha VTC. Security was improved at Marungu VTC through the construction of a fence and modern gate, while several stalled projects, including modern workshops and dormitories, were revived and brought close to completion. Trainer contracts were upgraded from three-year terms to permanent and pensionable status, reflecting the county's commitment to staff welfare andretention.

The county also championed digital transformation by establishing ICT facilities, improving internet connectivity, and equipping VTCs with computers. This was accompanied by comprehensive training for instructors and trainees in digital economy skills to prepare them for modern job markets. Major milestones included hosting the Government Trade Test August 2024 Series at Voi VTC, conducting countywide career guidance and marketing campaigns, and holding a mega graduation ceremony for 745 graduands. Success stories from VTC alumni who advanced into instructorships or skilled employment highlighted the transformative impact of these initiatives.

These achievements demonstrate the county's unwavering commitment to accessible, high- quality, and industry-relevant vocational training as a foundation for sustainable community development.

3.7 Health Services

The department is organized into three Main Programs:

- Curative and Rehabilitative Services: -Mandated to offer Curative and Rehabilitative services.
- Preventive and Promotive Health Services: -Mandated to offer Preventive and Promotive Services.
- Health Administration: - Mandated to offer Administration, Policy, Planning and Support services.

3.7.1 Key Achievements

Between 2022 and 2025, Taita Taveta County recorded numerous health sector achievements, which can be categorized into three key health programs:

General Administration, Planning and Administrative Support Services

Under this program, the county made progress in strengthening health governance, planning, and management systems. Notable achievements include the development of Annual Work Plans (though timeliness and completion remain areas of concern) and the gazettement and induction of Hospital Boards and Facility Management Committees. Human Resource for Health (HRH) improved with increased recruitment from 144 to 197 staff between 2022 and 2025, alongside the establishment of a county organogram and staffing structure which is still in draft form. Performance monitoring was enhanced through the introduction of staff appraisals, which increased from 409 to 1435. Eight DHRAC meetings were held in 2022/23 which have increased to every month in the year 2023/2024 and 2024/2025 highlighting stronger HR coordination, though gaps remained in staff induction, training needs assessments, and data updates through iHRIS.

In terms of health financing, the county's average budget allocation to the health sector remained below the recommended threshold of 35%, averaging at 28%, while actual expenditure was even lower at 18% of the total county budget. Nevertheless, the county exhibited commendable efficiency in fund absorption, achieving a rate of 95.95%. Despite this, the sector continues to face challenges related to the limited availability of timely financial reports and weak budgeting processes, which hinder effective planning and accountability.

Notable progress was made in the area of Health Products and Technologies (HPT), with the county successfully developing an annual quantification report that projected a requirement of Ksh 395 million. However, the current allocation stands at Ksh 253 million representing 64% of the total requirement marking a significant improvement in resource allocation, with continued efforts expected to further close the funding gap and reduce stockouts in health facilities. Additionally, inventory management systems remain largely manual, prone to inefficiencies and errors, highlighting the urgent need for automation.

Health Information Systems (HIS) in the county remain underdeveloped. Of the 74 health facilities, only 34 have partially implemented Electronic Medical Records (EMR), while the remaining facilities continue to rely on manual methods for data collection and reporting. However, this situation is expected to improve significantly with the ongoing rollout of the Taifa Care program. Trainings have already been conducted and digital devices distributed across health facilities, setting a strong foundation for full implementation. The program aims to enhance digitalization in all facilities, thereby strengthening data management, improving service delivery, and enabling more informed decision-making across the health sector.

The county has continued to invest significantly in strengthening its health infrastructure, equipping facilities, and enhancing service delivery across all levels. Several health centers and dispensaries have undergone renovation and upgrading, including Werugha, Mbale, and Bamako, Kajire, Sagalla and Bughuta Dispensary, as well as the operating theatre at Wesu Sub-County Hospital with facelifting done at Kasighau and completion of staff quarters at Bura Health Centre and Zungulukani Dispensary. The county prioritized maternal and newborn health through the construction and completion of maternity wings at Mwaktau, Shelemba, Mwambirwa (Phase I), Kirumbi (Phase II), and Bamako (Phase III). In addition, two neonatal incubators were procured to improve neonatal care in Moi Voi County Referal hospital. Multiple dispensary laboratories were completed or upgraded, Msau and Manoa, and toilets were constructed in Mleghwa Dispensary and Mahandakini (4-door unit).

Infrastructure expansion was also seen in the completion of dispensaries at Madera, Mengo, Shigharo, and Tanzania (Phase 2). Facility security and functionality were improved through fencing at Mboghoni (Kitobo and Kiwalwa) and Malukiloriti dispensaries.

To address service delivery bottlenecks, the county procured and commissioned laundry machines for Moi Voi County Referral Hospital, Wesu Sub-County Hospital, Taveta Subcounty Hospital and Nyache Health Centre, improving infection control and hospital hygiene. Additionally, Taveta Sub-County Hospital saw enhanced emergency and specialized care through the construction of a consolation bay and the acquisition of a new ambulance, significantly boosting its emergency response capacity. The facility also benefited from the renovation of its Eye Centre, further improving access to specialized ophthalmic services.

In a major stride toward strengthening diagnostic and chronic disease care, the county initiated the construction of a cancer center, which is currently awaiting equipping. Additionally, significant progress has been made with the construction and equipping of both an Eye Centre and a Comprehensive Care Centre (CCC) at Moi Voi County Referral Hospital, further expanding access to specialized services for non-communicable and chronic conditions. Digital health initiatives were advanced with the implementation of HMIS Phase II in Taveta and Wesu Sub-County Hospitals, improving health data reporting and planning. Maungu Health centre received a backup generator and generator house to ensure uninterrupted service delivery, while efforts to enhance access and equity included equipping rural health facilities in Kasigau Ward which include Bughuta, Zungulukani and Kasigau Dispensaries.

Curative and Rehabilitative Services

Under the Curative and Rehabilitative Services program, Taita Taveta County achieved several milestones.

In the fight against tuberculosis, the TB treatment success rate increased marginally from 82% to 88%, although the TB cure rate increased from 69% to 70% below the national target of 92%. Case notification improved, signaling better detection. Malaria management improved markedly, with confirmed cases per 1,000 population dropping from 9 to 2.7 and fatality rates in hospitals decreasing from 10% to 1%, placing the county on track to achieve the 75% incidence reduction target set for 2023.

HIV prevalence in the county has declined significantly from 3.2% to 2.1% in 2025, reflecting notable progress in prevention, testing, and treatment interventions. Currently, an estimated 9,283 people are living with HIV (PLHIV), of whom 7,400 have been identified and are actively receiving care and treatment—indicating strong linkage to services. However, the increase in mother-to-child transmission (MTCT) rates from 6% to 9.8% is a cause for concern. This underscores the need to strengthen prevention of mother-to-child transmission (PMTCT) programs, improve antenatal care coverage, and ensure timely initiation of antiretroviral therapy for pregnant women to safeguard the gains made in HIV response. The county also addressed nutrition and social support needs through the provision of food supplies to persons living with HIV/AIDS.

Out of the 30,986 new cancer cases reported nationally, Taita Taveta County accounted for 0.9%, with 272 new cases. While cervical cancer cases in the county declined from 17 to 12, prostate cancer cases rose significantly from 10 to 18. Other highly prevalent cancers including breast, esophageal, and colorectal cancers also recorded increases. These trends highlight ongoing gaps in cancer screening, public awareness, and lifestyle-related risk prevention efforts. Mental health outpatient visits increased from 193 to 331 per 100,000 population. Although this reflects greater service utilization, the rate remains higher than national averages, indicating a sustained burden of mental health issues in the region. Similarly, cases of high blood pressure increased from 825 to 942 per 100,000 population, indicating rising rates of hypertension despite ongoing health interventions. This suggests persistent challenges related to lifestyle factors such as poor diet, physical inactivity, stress, and limited access to regular screening and early treatment.

Efforts to improve access were evident in the outpatient utilization increase from 1.04/3 to 1.8/3. However, challenges such as poor infrastructure, limited specialized services, and high poverty rates (80%) continued to hinder accessibility. Emergency and trauma services remained underdeveloped, as evidenced by an increase in injury-related deaths from 71 to 86 per 100,000 and high non-road-related injury rates (3,679 per 100,000), necessitating better emergency care and trauma systems.

However, violence and injury prevention remain an area of concern. Gender-based violence prevalence was at 8.1%, far higher than the national average of 3.3%. Although road traffic injuries reduced from 703 to 376 per 100,000, they still demand urgent road safety and emergency care improvements.

Preventive and Promotive Services

In the Preventive and Promotive Services program, While the county had previously achieved remarkable progress in immunization, the proportion of fully immunized children declined from 80% to 74%. This decline is largely attributed to vaccine stockouts experienced at both national and facility levels. In response, targeted efforts have been initiated to reach under-immunized and zero-dose children, particularly through intensified outreach activities conducted in late 2024 and early 2025. These interventions aim to restore and surpass previous immunization coverage levels.

Skilled birth attendance rose significantly from 51% to 72%, exceeding the national average. Maternal mortality declined from 159 to 134 per 100,000 live births, indicating progress but highlighting a continuing need for intervention. Access to emergency obstetric care improved, with Basic Emergency Obstetric Care (BEOC) coverage rising from 45% to 60% and Comprehensive Emergency Obstetric Care (CEOC) reaching 100%, facilitated by facility upgrades and staff training. Hospital bed occupancy improved from 24% to 52%, reflecting better inpatient utilization through enhanced referrals and community awareness. Significant achievements were also seen in maternal and child health. Exclusive breastfeeding improved to 59.9%, and stunting declined from 25% to 19%. Additionally underweight cases decreased by 14% in 2025 as compared to the previous years. Neonatal mortality in the county remained higher than the national average, at 20 per 1,000 live births. While

the prevalence of teenage pregnancy showed a decline from 18.4% in 2022 to 14% in 2025, the figure remains unacceptably high and continues to be a major public health concern. This underscores the urgent need to scale up comprehensive youth-friendly reproductive health interventions, and community engagement to address the root causes.

The county also addressed behavioral and lifestyle risk factors. Tobacco use was higher than national averages at 20.1% for men and 1.8% for women, while alcohol consumption declined modestly. Efforts to combat non-communicable diseases were visible through screening programs, but coverage remained low—for instance, cervical cancer screening for women only rose from 11% to 17%. A minor reduction in female obesity from 45.8% to 44.8% was achieved, though male obesity increased.

Sanitation and environmental health also saw gains. Access to safe drinking water rose from 68% to 70%, and household sanitation coverage increased from 78.% to 83%, exceeding national averages. These outcomes were made possible through multi-sectoral collaboration with the water and sanitation departments. The school health program coverage increased from 65% to 69%, enhancing access to deworming, hygiene education, HPV vaccination, and nutrition services.

To complement facility-based care, the county strengthened community health systems by supporting Community Health Promoters (CHPs) in Bura and Bura Ward. This was achieved through continued investment in CHP training, provision of monthly stipends, and regular replenishment of kits for all 1322 CHPs enhancing their capacity to deliver essential health services at the community level.

Nutrition programs implemented with the agricultural sector contributed to reductions in wasting from 5.6% to 4.2%.

3.8 Trade Tourism Culture and Industrialization

It is composed of the following sub-sectors and their mandates:

- Trade – To promote fair trade, consumer protection, maintaining a reliable county socioeconomic database, development and promotion of micro, small and other interests' groups.
- Tourism - To encourage, promote and develop tourism as a major socioeconomic activity to generate foreign currencies, local employment and spread the benefits of tourism.
- Culture –Interpretation and advise on all cultural matters. Safe guarding cultural and arts, Heritage and Promotion of culture.
- Industrialization - To create an enabling environment to facilitate industrial development to transform the County into an industrialized middle-income zone.

Sector Programme Performance

Table 15: TTCID Projects Performance

Programme Name: Trade Development						
Objective: To create a condusive trade environment						
Outcome:Increase in trading activities & revenue collection						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Market and Markets infrastructure development	Conducive working environment for traders	Number of Markets, market stalls and market sheds constructed and renovated	4	7	3	4 projects were removed after the supplementary budget
Lorry Park and bus parks	safe and ample areas for parking	No. of functional electricity meters installed and billed separately	0	2	1	1 project were removed after the supplementary budget
Weights and measures	Accurate weighing and measuring insruments for trade use.	Number of weighing and measuring instruments verified for use in trade.	1091	1500	606	Facilitation was very scant
Programme Name: General administration planning and support services						
Objective: To enhance good governance						
Outcome: Effectiveness & Efficiency in service delivery.						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Administration and support services	Creating awareness of different cultures	Percentage rate of achievement of the Kenya National Music Cultural Festival		100%	100%	
	Tourism policy developed	No. of meetings carried	1- tourism master plan	3- stakeholder participation, Citizen engagement, Stakeholder validation, County Assembly approval on tourism policy	1- stakeholder participation on Tourism policy	Budget cuts during supplementary
	Promote and market Taita Taveta as a Tourism Destination	No. of miss tourism county events carried		2- Taveta & Voi Subcounty	2- Taveta & Voi Subcounty	The participants competed in the Miss County Tourism edition for the National Miss Tourism County

3.8.1 Key Achievements

The recruitment of an inspector of weights and measures has positively impacted improvement in revenue and fair-trade practices.

Through the Jumuiya Ya Kaunti Za Pwani, the department carried out Jumuiya Agribusiness Blue Economy Conference at Coast Institute of Technology Voi which explore opportunities, network with like-minded professionals, and spark innovative ideas.

Through the partnership with the National Government, Taita Taveta hosted the Kenya National Music and Cultural Festival which brought about different and diverse culture for competitions, This promoted and advocated for importance of preserving our culture and tradition.

Carried out advocacy for Tourism Master plan by engaging Catalyste + (David Smith).

Through World Wildlife Fund partnership, Kirombo eco-green cultural site was fenced and water connected.

Construction of Mghange Nyika market 4door toilet, replaced the Mghambonyi market roof and extended the Voi modern market roof.

3.9 County Public Service Board

The functions of the County Public Service Board shall be, on behalf of the county government, to—

- Establish and abolish offices in the county public service;
- Appoint persons to hold or act in offices of the county public service including in the Boards of cities and urban areas within the county and to confirm appintments;
- Exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this Part;
- Prepare regular reports for submission to the county assembly on the execution of the functions of the Board;
- Promote in the county public service the values and principles referred to in Articles 10 and 232;
- Evaluate and report to the county assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service;
- Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties;
- Advise the county government on human resource management and development;
- Advise county government on implementation and monitoring of the national performance management system in counties;
- Make recommendations to the Salaries and Remuneration Commission, on behalf of the county government, on the remuneration, pensions and gratuities for county public service employees.

3.9.1 Key Achievements

The Board through its recruiting capacity recruited 308 officers to hold various offices in the County Public Service, Confirmed one 194 employees to Permanent and Pensionable establishment; Promoted one hundred and ten (110) employees and re-graded ten (10) Employees to various positions; and converted eighty-seven (87) staff from contract terms to permanent employment terms.

For the promotion of operational efficiency, the Board procured goods and services necessary for its office operations such as communication equipment and services, office furniture, fuel and lubricants, general office supplies and other utilities during the year under review.

3.10 Public Works, Infrastructure, Housing, And Energy

The Department of Public Works, Infrastructure, Housing, and Energy was established as a sub-sector under the County Governments Act, 2012 and the Order Paper No1 of 2022. The primary mandate of the department is to plan, develop, and maintain infrastructure that supports economic growth, social development, and environmental sustainability.

The following are the directorates comprising this department and their mandate:

- Public Works &Housing Directorate - charged with the responsibility of designing workable solutions for projects, supervision of construction works of all County development projects, managing and maintaining the County Government housing estates, planning and policy formulation on County Government housing matters and largely advising the County Government on technical issues relating to building.
- Fire Section - oversees the fire and rescue services with an aim to save lives.
- Infrastructure Directorate - responsible for construction and maintenance of roads, bridges, and public transport systems to enhance connectivity within the county.
- Energy Directorate - increases the adoption of renewal energy resource at domestic and institutional level and increase power and lighting connectivity countywide.

Sector Programme Performance

Table 16: Public works, Energy,Transport and Housing Project Performance

Programme Name: Public works, Energy, Transport and Housing						
Objective: To increase access to clean, reliable and sustainable energy						
Outcome: Improved access to clean reliable and sustainable energy						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Energy Infrastructure Development	Last Mile Electricity connectivity and Reticulation: Electricity Reticulation of households and public facilities	Electricity Connectivity rate to households and public facilities	30	30	12	Unremittance of full amount of REREC matching funds affected the full implementation of the program
	Streetlights Installations and maintanance: Increased security in urban areas and shopping centers	Distance in Kilometers (KM)of the streets covered with streetlights	2	10	2	Late remittance of the REREC matching funds affected project timeline. The budgeted amount for streetlighting through Kenya Power in Marungu ward was not paid. There was no budget for streetlight maintanace
	County energy plan as per the requirements of The Energy Act of 2019 and the INEP Framework to guide in energy infrastructure investments, Efficiency and conservation	The percentage of the County Energy Plan Completion	40%	100%	100%	The County Energy Plan 2024-2033 is 100% complete
	Access to Renewable Energy solutions: Increase number of households and public facilities using Renewable Energy solutions	Adoption rate of Renewable Energy solutions	5%	10%	0%	There was no budgetary allocations for the program
	Access to clean cooking solutions: Reduce use of firewood and charcoal to minimize carbon emmissions and illnesses related to cooking	Adoption rate in clean cooking solutions	15%	30%	30%	Awareness campaigns with development partners has contributed to significant improvement
Government building and Housing development	Approved oved designs, management of contracts, periodic progress reports, quality and compliance reports, expenditure reports	Project completionrate, budget compliance, quality compliance rate, adherence to project delivery time,, stakeholder and environmental compliance rate	49	49	43	Out of 49 projects budgeted, 43 were completed successfully, 2 are ongoing, 4 didt kick-off due to late procuremnt and some instances we expereienced land dispustes.

Upgrading and maintenance of existing roads network	Increase in the total length of roads and structured network coverage	Increase in total length of existing road network, increase in footbridges,box culverts,round culverts,Increased areas of drifts and slabs,More kilometres on gravel, More gabions installed,more trees planted for enviromental degradation mitigation.	100km 5000km 100km 10000trees	100km 5000km 100km 10000trees	12.13km 238.44km 11.74km 5150trees	Km Opened,Km Graded, km Gravelled and Trees Planted- Targets higher than achievements- mechanical breakdown of plants, Contractor apathy-pending bills
	Condition and rating of roads,bridges and other network infrastructure	Road condition index- Measure of road surface condition,based on roughness,cracking and potholes- Bridge condition index- measure of bridge condition-structural integrity	100%	100%	60% Good Riding Quality sustainedMin to No Potholes, Safe bridges- Surface condition fair	Concereted sections -safe with no cracking
	Traffic management and efficiency	Travel time index - Measure of travel time and reliability and congestion level Average Speed of traffic on major roads and highways	100%	100%	90% Traffic efficient, no jams - Sustained	Average speed for the roads at design optimal
	Installation of safety features such as crash barriers, signage and lighting	Fatality rate and Injury rate	100%	100%	50%	Financial constraints to develop more road furniture and carrying road awareness programs
	Maintenance cost per lane and meantime to repair	Costper kilometre and time taken to repair and restore roads after damage and incidents	100%	100%	90% Repairs and mean time repairs	Systematic and continous maintenance in place

3.10.1 Key Achievements

Adoption rate in clean cooking solutions improved to 30% through awareness campaigns conducted through access to clean cooking awareness campaigns.

Prepared the County Energy Plan as per the requirements of The Energy Act of 2019 and the INEP Framework to guide in energy infrastructure investments, Efficiency and conservation. The public works directorate ensured that Government buildings were designed up to the required standard and supervised to completion. Road infrastructure remains a priority in the County Government, the deparatment ensured a systematic and continous maintance of roads. Whereas the surface conditions on bridges remained fair.

3.11 Lands, Physical Planning, Mining and Urban Development

The following are the directorates comprising this department and their mandate:

- Lands - In charge of registration, titling and modernization of survey services.
- Physical Planning - Effective physical and land use planning strategies in order to promote sustainable rural and urban development.
- Mining - Mineral resource management and artisanal miner's empowerment program

Sector Programme Performance

Table 17: Lands, Physical Planning, Mining and Urban Development Projects Performance

Programme Name: land survey and mapping						
Objective: To promote peaceful co-existence among the locals and between Kenya and her neighboring countries.						
Outcome: land tenure, established properties						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Lands survey, mapping and registration of settlements and adjudication plans	Adjudication register, survey plans, ownership documents	No. of surveys conducted, No of registered settlements and sections	8	2	2	For Chawia/ Wumari/Sechu adjudication section, 4000 parcels out of 7000 have been captured.That is 57% of the project due to budget limitation.For Ngoloki, only 40% was achieved due to budget contraints
	Enhanced public awareness	propotion of the population reached	3	3	3	Land department was able to conduct several awareness programs related to community land.
Establishment of county land information system	Establishment of GIS Lab	No. of registers established, Equipping the GIS LAB	1	1	1	Target achieved through support from donors
County valuation Roll	public meetings, approved Roll	Valuation Roll	1	1	1	Target achieved
Dispute resolution	Identify and survey public land	% increase in plots identified	20%	25%	30%	Target achieved. The department managed to acquire survey equipments.
Programme Name: Local physical and land use planning						
Objective:To promote sustainable development and optimal land use						
Outcome: Improved land use and coordinated development						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
County Spatial Plan	Taita Taveta CPLUDP	Public notices, public participation meetings, TWGs meetings, Approvals	50%	100%	75%	There were budgetary limitations that affected achievements but through support from development partners, some progress was achieved upto DRAFT COUNTY SPATIAL PLAN
Policy guidelines	IDEP	No. of plans developed	3	3	1	Mwatate municipalilty has an IDEP whose expiry is by the end of 2025.
Development control	compliance	No. of approvals done	100%	100%	75%	Inadequate funding and lack of comprehensive planshas affected effective development control.

3.11.1 Key Achievements

The department has achieved a number of milestones towards completion of demarcation and survey of chawia/wumari/sechu con/adjudication section as per the scheduled activities. The titling process is undertaken by the department of land and physical planning, State department of Lands and Physical Planning adjudication section. The process has been executed by department of lands and physical planning in consultation with various stakeholders. The process has been participatory and involved a series of public meetings with the stakeholders. The expected total number of parcels in the said area is estimated to be 7000. 4000 of the parcels have been captured. This is 57% of the area.

The department of Lands and physical planning has made tremendous progress towards revision of Maungu Local Physical and Land Use Development Plan. The department has undertaken several activities including reconnaissance, social economic surveys, structure mapping and

preparation of situational analysis report. It has engaged community in different for a to sensitize and create awareness on land matters. The meetings have been conducted occasionally across the four sub counties of Taita Taveta.

The department has established a GIS laboratory at Wundanyi through its partnership with Food Agriculture Organization for managing land information. The GIS lab is a key tool in planning and decision making in land use planning and information management. The lab is being used across various departments as a central hub for spatial data management, analysis and visualization to support various county function such as informed decision making, planning and resource management. It has enabled facilitation of titling programmes through preparation of Advisory Plans with the help of relevant departments and stakeholders has aided in issuance of title deeds and resolution of boundary disputes.

3.12 Youth Affairs, Sports, Gender and Social Services

The department has the following sub sectors:

- Youth Development - Giving tangible incentives, implanting self-esteem in youths, enlightening them of the trends in technology and importance of community developments. It encourages youths to form income generating groups, improves technical skills of the youths, sponsors youth programs/ projects, empowers them by organizing workshops and training programs and provision of employment
- Sports Development - Upgrading/ construction of sports facilities, training clinics for coaches, referees and sports administrators/ managers, provision of play equipment, support leagues, competitions and tournaments and sports legislation.
- Gender Social Services Development - Capacity building and empowerment of women groups and people living with disability through grants and material support, disability aids support (Sun screen lotions, white cane, wheelchairs etc.), gender mainstreaming PWDs and Social Development Legislation, construction of new social halls, promotion of alternative dispute resolutions in the society and sensitization on develop and gender-based malpractices.

Sector Programme Performance for FY 2024/2025

Table 18: Youth affairs,Sports, Gender and Social Services Projects Performance

Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Community/Social hall improvement	Established and Equipped Social halls	No of Social halls Improved and Costracted	3	4	3	Budgetary issues
Youth,Women &Pwds Empowerment	Empowered Women,Youth and Pwds	Amount of Money Disembursed	27,265,000	39,240,000	37,740,000	Budgetary issues
Youth,Women &Pwds Empowerment	Empowered Women,Youth and Pwds	Provision of empowerment Equipments/items	13,000,000	23,085,000	23,000,000	budgetary issues

3.12.1 Key Achievements

During the FY 2024/2025, the Department managed to achieve the following; Grants and empowerment equipment support to 620 community groups; -188 Women Groups, 338 Self-help groups, 25 Men Groups, 36 Youth Groups, 22 PLWD Groups and 11 SACCOs).

Development of legislations especially the Gazettement of the Taita Taveta County Poverty alleviation policy and consequently the development of the bill and procedures to bring to affect the Ultra Poor Graduation and grants/ loans and credit facilities.

Commemoration of key International/ National days including; International Women Week and Day, Day of the African Child, Deaf Sensitization Day, 16 Days of Gender Activism and International day of the Disability.

Capacity building program for the youths in partnership with the DT global.

Material support to youth groups including the egg incubator and farm implement.

County wide sports support especially the ongoing leagues, wakujaa cross country, 4 ward tournaments, routine stadium maintenance and completion of the wundanyi stadium shed.

3.13 Mwatate Municipality

Improving quality of life for citizens and promoting sustainable development is the mandate of the municipality

Sector Programme Performance for FY 2024/2025

Table 19: Mwatate Municipality Projects Performance

Programme Name: General Administration Planning and Support Services						
Objective: Strategic Planning						
Outcome: Improved Service delivery						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Administration Planning and Support Services	Policies and procedures	Policy development and Updates	0	6 policies and 6 policy frameworks	6 policies and 2 policy frameworks	6 policies and 2 frameworks public participation disaster management gender inclusion grievances and redress mechanism solid waste management performance management and contracting 1. solid waste management implementation framework/plan 2. GRM Framework
Human Resource Management	Training and and development	1. Training participation rate	0	Manager, Board Members and Head of Directorates	Manager, Board Members and Head of Directorates	
	Performance Management	2. Signing of Performance Contracts	0	Manager, Board Chairman and Head of Directorates	Manager, Board Chairman and Head of Directorates	
Programme Name: Solid Waste Management.						
Objective: To protect the Environment						
Outcome:Environmental conservation						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Enhancement of solid waste management	Improved waste collection system	Public Satisfaction	0	2	2	Collecting bins need to be added
Programme Name: Infrastructure Development and Maintainace						
Objective: To improve, develop and maintain physical infrusstracture to enhance functionality, efficiency and sustainability						
Outcome: New roads/Structured networks improved						
Sub Programme	**Key Outputs**	**Key performance indicators**		**Targets**		***Remarks**
			Baseline FY 23/24	**Planned FY 24/25**	**Achieved FY 24/25**	
Improvement, development and maintenance of physical infrastructure.	Developed and upgraded roads	Tarmac road	0	0	3Kms	
Security lighting	Installed Security lighting	Crime reduction and light coverage	5	0	0	

3.13.1 Key Achievements

Infrastructure development was realized through Upgrading of Soko Mpya access road with approximately300m of gravel road to paved standard.

Preparation of municipality integrated development plan (IDeP) and carried out its review.

Construction of Mwatate modern market housing hosting over 300 vendors to include civil works (cabro paving) market offices, ablution block, market stalls, open display slots and security lighting (floodlights).

4 ECONOMIC DEVELOPMENT OUTLOOK

In 2024 the Kenyan economy grew by 4.7 percent supported by positive growth in all sub sectors except construction and mining and quarrying. In the first quarter of 2025 the economy remained strong with a growth of 4.9 percent. This was underpinned by positive growth rates in all economic sectors I.e; Agricultural sector, Industry sector and services sectors.

Kenya's economic performance is projected to pick up in 2025 and 2026 with real GDP growth projected at around 5.3percent.

4.1 Inflation

The overall year-on-year inflation was stable at 4.5 percent in August 2025. This has been supported by abundant supply of food, lower fuel inflation attributed to stability of the exchange rate and the decline in non core inflation.

Core inflation increased to 3.0 percent in August 2025 largely driven by higher prices of processed food items. Core inflation is compiled from non volatile commodities such as manufactured food items, health services, education services and ICT. Non core inflation decreased to 9.2 percent in August 2025. This is largely comprised of fresh vegetable farms, energy items and select transport components.

4.2 Exchange Rates

The Central Bank of Kenya through the Monetary Policy Committee has gradually eased monetary policy by lowering the Central Bank Rate from 13.0 percent in August 2024 to 9.5 percent in August 2025.

The short term interest rates have declined in line with with the easing of monetary policy. The interbank rate declined to 9.5 percent in August 2025 compared to 13.0 percent in August 2024.

International Trade

Goods exports increased by 7.7 percent due to higher domestic particularly horticulture and coffee. Goods import rose by 9.9 percent reflecting increases in intermediate and capital goods import.

4.3 County Economic Performance and Outlook

Taita Taveta County contributed 0.6 percent to the national GDP annually (GCP, 2024).From 2019 to 2023, the county's real GCP growth averaged 5.0 percent per year, compared to the average national real GDP growth of 4.7percent. The Gross County Product increased over the years as shown below

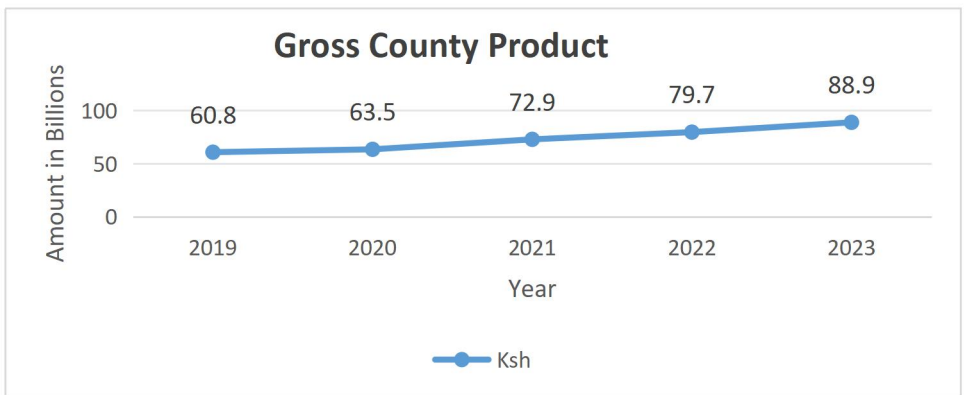


Figure 8: Yearly County Gross product

Source: KNBS Gross County Product, 2024

The county contributed 0.7 percent in the Agricultural sector and 0.3 percent in the manufacturing sector.

4.3.1 County Poverty rate

The county's poverty rate has been fluctuating over the years. In 2019, the poverty rate was 34.4 percent compared to the national which was 33.6 percent. In 2022, the county poverty rate rose to 39.3 percent.

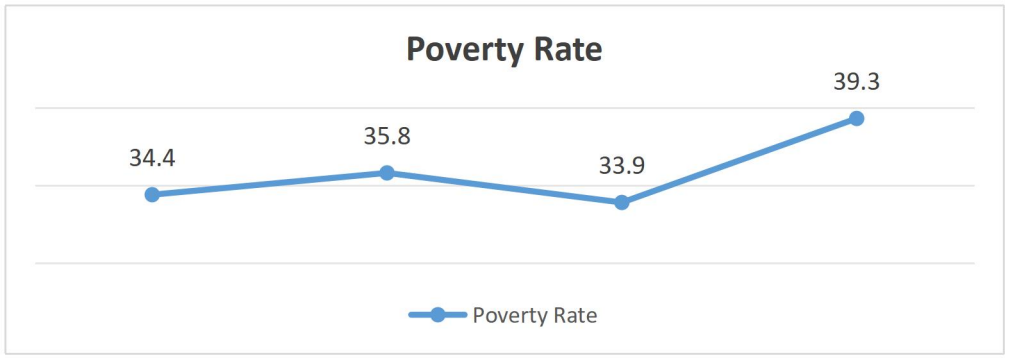


Figure 9:Yearly County poverty rate

Source: KNBS Gross County Product, 2024

4.3.2 County's Fiscal Outlook

The government is dedicated to enhancing resource mobilization as a key driver for the county's socio-economic transformation.Revenue generation from internal sources continues to fall short of targets due to weak enforcement, outdated valuation rolls, leakages and limited automation of the revenue streams. This reduces the fiscal space and increases dependence on national transfer. To achieve this objective the Government will implement programmes that are revenue generating, Inter departmental collaboration on matters revenur collection, routinely rendering of mobile revenue collection services I.e once every quarter to reduce distance travelled to pay levies, Expand the revenue base through identification of new revenue streams and enforce Strict measures to curb corruption and incompetence as well as conducting civic education to mwanachi on the importance of revenue payment.

The Government is keen on fostering prudent management of public resources. To strengthen expenditure control and improve efficiency and effectiveness in public spending, the Government will rationalize and reduce non-essential expenditure. The ongoing roll out of end-to-end eprocurement system which is set to maximise value for money and increase transparency in procurement.

4.3.3 Medium Term Fiscal Framework

The county will focus on implementing priority programmes and projects proposed by the public in the CADP (2026-2027) that will bring sustainable development to the county and ensuring effectively delivery of public services to satisfy the needs of the citizens. Prioritization during resource allocation will be critical in ensuring low-priority expenditures give way to high-priority service-delivery programmes. Sector Working Groups (SWGs) are required to pursue priorities which are sustainable and impactful to the county citizens. SWGs should also ensure that all expenditure items are justified and emphasis is placed on allocating the limited resources based on programme efficiency and requirement.

4.3.4 Risks to the Outlook

Delays in the disbursement of exchequer releases and unmet own source revenues targets led to stalled development projects and essential services, such as health, education, and infrastructure that will be adversely affected, resulting in lower quality of service for citizens and increase in pending bills.To curb this the County Government ought to explore alternative funding sources, such as grants, loans, or public-private partnerships, to reduce reliance on exchequer releases.Compensation to employees and other recurrent expenditures also put a strain to the fiscal space. With the commitment to improve infrastructure within the County e.g. roads and water, the County will put strategies in place to manage recurrent expenditures and the ballooning wage bill.

5 RESOURCE ALLOCATION FRAMEWORK

5.1 Implementation of the FY2025/26 budget

The implementation of budget for FY2025/2026 is crucial since it will ensure that in the third year of this administration, significant achievement is realized towards improving the lives of Taita Taveta people.

The County government will accommodate adjustments in the context of a supplementary budget revision to the 2025/2026 budget estimates. These adjustments will be due to the following:

a. Review of balances brought forward from the FY 2024/2025 budget following the reconciliation of FY 2024/2025 books of accounts.
b. Adjustments will take into account actual performance of expenditure after the first quarter.
c. A review of the County's conditional grants for FY 2025/26 as per the approved County Government Additional Allocation Act(CGAA).
d. Affirmative Action which has led to the revision of equitable share as contained in the 2025 CARA.

In order to achieve the revenue target, set out in the FY 2025/2026 budget emphasis will be placed on: aggressive revenue mobilization through a continuous automation of revenue to improve revenue collection and supervision of revenue collection to seal off all possible revenue leakages and loss. On the other hand, the County government will sustain efforts to improve efficiency in public spending and ensure value for money by: scaling up the use of Public Private Partnerships financing for commercially viable projects.

5.2 Fiscal policy for FY2026/2027 projections and the medium-term budget

The fiscal policy stance in the FY 2026/2027 and over the medium term aims at supporting the priority programmes of the County under the County Integrated Development Plan 2023-2027 and the Fourth Medium Term Plan of the Kenya Vision 2030, Bottom-up Economic transformation agenda pillars and Governor's Manifesto through a growth friendly fiscal consolidation plan. The plan targets to slow down the annual growth in pending bills, ballooning wage bill and apathy contractors and implement an effective liability management strategy, without compromising service delivery to citizens. It will also take in account article 20(a) of the constitution a requirement for stakeholders to participate in the financial matters.

Below is a table for the medium-term budget with projections for FY2026/2027

Table 20: Medium Term Budget

Source	Revised Revenue Estimates 2024/25	Actual Estimates 2024/25	Estimates 2025/26	Projected Estimates 2026/27
Equitable share and Own Source Revenue	**6,390,160,592**	**6,017,418,253**	**6,242,522,444**	**6,900,000,000**
County Allocation	5,137,160,592	5,066,138,539	5,292,922,444	5,900,000,000
County Own Source Revenue	600,000,000	318,639,000	669,600,000	700,000,000
Health Sector Facility Improvement Fund (FIF)	250,000,000	229,348,244	280,000,000	300,000,000
Balance Brought Forward	403,000,000	403,292,470		
Transfers from other Government entities	1,789,537,233	1,013,967,614	1,606,469,752	
Total Budget	**8,179,697,825**	**7,031,385,867**	**7,848,992,196**	**6,900,000,000**

5.3 Criteria for resource allocation

County to adhere to the fiscal responsibility as stated in the PFM Act section 107(2); The county government's recurrent expenditure shall not exceed the county government's total revenue; Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure; wages and benefits for its public officers shall not exceed 35 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.

County departments will be encouraged to adopt efficiency in allocation of resources through program-based budgeting, reviewing the portfolio of externally funded projects and restructure and re-align projects with the county government priority programmers' following criteria will serve as a guide for allocating resources:

i. All programmes that contribute to poverty reduction, job creation and overall economic growth and development of the county and climate change mitigation and adaptation (SDG-1,8 & 13)

ii. Completion of all ongoing, viable stalled projects and payment of verified pending bills.

iii. Invest in programmes that have high return on investments i.e. Preventive & Promotive

iv. Linkage of the programme with the priorities of Governors manifesto.

v. Projects that are in line with the CADP FY2025-26 and those identified and recognized by stakeholder as important during the budget consultative process.

Table 21: Tentative Departmental Ceilings

Department/Arm	FY 2024/2025	FY 2025/2026	Proceeds From Loans,Grants and AIA for the Financial Year 2025/2026	FY 2026/2027 Projections
County Assembly	829,520,871	796,797,720		483,000,000
Devolution, Public Service and Administration	646,392,946	340,787,273		295,594,951
Governor and Deputy Governor's	305,984,988	237,689,988		249,574,487
Finance and economic Planning	634,361,897	602,910,998		443,247,976
Agriculture, Livestock Development, Irrigation, Cooperative Development and Blue Economy	400,249,097	250,679,323	151,000,000	313,953,234
Water, Environment and Climate Change	1,255,101,546	214,309,749	920,000,000	240,786,166
Education, Libraries and VTCs	773,470,587	647,038,058		441,124,579

Health Services	2,308,694,485	2,245,427,387	296,080,000	2,191,976,958
Trade, Tourism,Industrialization and Culture	59,419,983	64,518,071		63,189,740
County Public Service Board	66,641,205	50,383,789		42,569,930
Public Works, Housing, Infrastructure and Energy	428,434,410	203,680,844		1,592,428,221
Lands, Mining and Urban Development	322,021,094	7,227,938		71,836,757
Mwatate Municipality		65,800,000		170,066,870
Voi Municipality		26,155,000		96,314,467
Taveta Municipality		22,260,000		32,459,572
Youth, Gender, Sports and Social Services	149,404,715	186,856,306		171,876,092
Total	**8,179,697,824**	**5,962,522,444**	**1,367,080,000**	**6,900,000,000**

Table 22: Budget calendar

ACTIVITY	RESPONSIBILITY	TIMELINES
1.Issuance of the budget circular	**CECM Finance and Economic planning**	**30th August 2025**
1.1 Submission to County departments	CECM Finance and Economic planning	30th August 2025
2. County Annual Development Plan		
2.1 Issue guidelines for preparation of CADP and development of draft	County Treasury & Departmental Technical Working Group	August 2025
2.2 Public Participation meetings for CADP	County Treasury & Departmental Technical Working Group	August 2025
2.3 Consolidation of public participation views	County Treasury	August 2025
2.4 Submission to County Assembly	County Treasury	1st September 2025
3. County Budget review and Outlook paper		
3.1 Development of Draft 2025 CBROP	County Treasury	September 2025
3.2 Submission of draft 2025 CBROP to County Executive	County Treasury	30th September 2025
3.3 Submission of 2025 CBROP to County Assembly	County Treasury	21st October 2025
4.County Statistical Abstract	**County Treasury**	**October -December 2025**
5.Sector Working Group Report	**County Treasury**	**November-December 2025**
6. Medium Term Review of County Integrated Development Plan 2022-2027	**County Treasury**	**November-December 2025**
7. County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy Paper (CDMSP).		

7.1 Development of draft 2026 CFSP & 2026 CDMSP	County Treasury & Departmental Technical Working Group	February 2026
7.2 Public participation meetings for 2026 CFSP & 2026 CDMSP	County Treasury & Departmental Technical Working Group	February 2026
7.3 Consolidation of public participation views	County Treasury	February 2026
7.4 Submission of 2026 CFSP & 2026 CDMSP to County Assembly.	County Treasury	28th February 2026
7.5 Approval of 2026 CFSP & 2026 CDMSP by County Assembly.	County Treasury	15th March 2026
8. Consolidated County Budget Estimates		
8.1 Submission of 2026-2027 budget proposal to County Treasury	Departments	15th March 2026
8.2 Public participation meetings	County Treasury & Departmental Technical Working Group	April 2026
8.3 Consolidation of public participation views & draft budget estimates	County Treasury	April 2026
8.4 Submission of draft 2026-2027 County Budget Estimates to County Assembly.	County Treasury	30th April 2026
9. County Appropriation Bill		
9.1 Development of 2026-2027 Appropriation Bill	County Treasury	June 2026
9.2 Submission to County Assembly for Approval	County Treasury	30th June 2026
10. Finance Bill 2026		
10.1 Submission to County Assembly	County Treasury	Not later than 30th June
10.2 Approval by County Assembly	County Treasury	30th September 2026
11. Quarter 1 Budget Implementation Report- Submission to County Executive	County Treasury	**30th October 2026**
12. Quarter 2 Budget Implementation Report- Submission to County Executive	County Treasury	**31st January 2027**
13. Quarter 3 Budget Implementation Report- Submission to County Executive	County Treasury	**30th April 2027**
14. Quarter 4 Budget Implementation Report- Submission to County Executive	County Treasury	**31st July 2027**