COUNTY GOVERNMENT OF TAITA TAVETA

MEDIUM TERM

COUNTY FISCAL STRATEGY PAPER

Peace, Love and Prosperity for All

MARCH 2026

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

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

Foreword

The 2026 County Fiscal Strategy Paper (CFSP) sets out the strategic priorities, policy objectives, and fiscal reforms that will guide the County Government in the preparation of the FY 2026/2027 budget and the medium-term expenditure framework. This is the fourth CFSP prepared under the current administration and focuses on prioritizing the implementation of programmes and subprogrammes identified through sector consultations and stakeholder engagement.

The County's development agenda is aligned with Kenya Vision 2030, the 2026 Budget Policy Statement and Medium-Term Plan V, the County Integrated Development Plan (CIDP) 2023–2027, the Governor's manifesto, and public priorities captured in the Annual Development Plan. This alignment ensures coherence between national and county policies while addressing local development needs.

Kenya's economy has remained resilient over the past three years, recording growth rates above global and regional averages. Economic growth stood at 4.7 percent in 2024 and strengthened to 4.9 percent and 5.0 percent in the first and second quarters of 2025, respectively. This performance was driven by strong agricultural output, recovery in the industrial sector, and sustained growth in the services sector.

Exchequer transfers remain the main source of county financing, accounting for 69 percent of total revenues, followed by transfers from other government agencies at 20 percent, while own-source revenues contribute 11 percent. For FY 2025/26, total projected revenues amounted to KShs 8.34 billion, drawn from exchequer transfers, local revenues, the Health Facilities Improvement Fund, mineral royalties, and donor funding.

As at 31st December 2025, the County had realized KShs 2.39 billion in Equitable share, representing 41.5 percent of the budgeted equitable share. Own-source revenues stood at KShs 139.8 million, while health facilities generated KShs 107.5 million through the Health Facilities Improvement Fund. Total expenditure during the period amounted to KShs 2.57 billion, translating to an absorption rate of 30 percent.

Overall, the 2026 CFSP provides a framework for prudent fiscal management, emphasizing fiscal discipline, efficient resource allocation, and sustainable financing of development programmes to support inclusive growth and improved service delivery in the County.

HON MWAZO ELIJAH MWAZIGHE CPA(K)

COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE AND ECONOMIC PLANNING

Acknowledgement

The 2026 Taita Taveta County Fiscal Strategy Paper has been prepared pursuant to the provisions of the Public Finance Management Act, 2012, Section 117 (1), which stipulates that the County Treasury should, each year prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval. The County Treasury shall further submit the approved County Fiscal Strategy Paper to the County Assembly, by 28th February each year.

The preparation of this paper was the result of a collaborative endeavor among the sector working groups, comprising technical personnel from each department. We extend our heartfelt gratitude to His Excellency the Governor and the Deputy Governor for their exemplary leadership, direction, and guidance throughout the preparation of this document.

I would like to acknowledge the County Executive Committee Members, led by Mr. Elijah Mwazo Mwazighe, CPA(K) – CECM for Finance and Economic Planning, for their pivotal leadership in this process. Additionally, we express our appreciation to the County Chief Officers and directors for their unwavering support and hospitality during the entire exercise. We also recognize the contributions of the County Budget and Economic Forum (CBEF) members, as well as the Directorate of Planning and Budgeting, led by Benjamin Odago, for their technical guidance and for coordinating the process alongside the dedicated efforts of his team.

The County Treasury remains deeply appreciative of the officers from County departments, as well as Sub-County and Ward Administrators, for their efforts in coordinating and moderating the public consultative forums at the Sub-County level.

Last but not least, sincere appreciation is extended to members of the public from all the twenty wards who actively participated in the public engagements, constructively airing their concerns, views, and recommendations, which greatly enriched the consultative process.

LABAN MBELENGA KINYAI CPA(K)

COUNTY CHIEF OFFICER RESOURCE MOBILIZATION, BUDGETING AND ECONOMIC PLANNING

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Legal Framework

The County Fiscal Strategy Paper is prepared in accordance with section 117 of The Public Finance Management Act, 2012, which stipulates that:

1. The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval.
2. The County Treasury shall submit the approved County Fiscal Strategy Paper to the county Assembly by the 28th February in each year.
3. The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
4. In preparing the County Fiscal Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.
5. The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.
6. In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and consider the views of: -
    a) The Commission on Revenue Allocation
    b) The public
    c) Any interested persons or groups; and
    d) Any other forum that is established by legislation.
7. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.
8. The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been adopted by the County Assembly.

Rationale

The Fiscal strategy paper outlines the County's fiscal policies in the context of prevailing macroeconomic policies and outlook while articulating the County's strategic priorities and policies for the fiscal year 2026/2027 and how these will be achieved with the limited available resources.

The County Fiscal Strategy Paper is the guide to the County Budget Process, with binding policy directions on budget formulation and implementation in the medium term. This paper specifies the broad strategic priorities and policy goals that guide the County government in preparing its budget for the subsequent financial year and over the medium term.

The fiscal framework outlined in this Fiscal Strategy Paper (FSP) requires greater fiscal discipline and alignment of resources to priorities. In particular, better control of expenditure and a clear focus on core mandates by county departments will be required. The Fiscal Strategy Paper contains the following:

a) The principles that will guide the FY 2026/2027 budgetary process.
b) The broad fiscal parameters for the 2026/2027 budget and the key strategies and policies for management of revenues and expenditures.
c) The broad strategic priorities and policy goals that will guide the preparation of the budget over the medium term.
d) A discussion of risks to the budget parameters.
e) The medium–term outlook for county government's revenues and expenditures.
f) A discussion on how the Budget Strategies relates to the County priorities as outlined in the County Integrated Development Plan (CIDP) 2023-2027

1. County Performance Review

1.1 Overview

This 2026 County Fiscal Strategy Paper (CFSP) is prepared in accordance with the provisions of the Public Finance Management Act, 2012 cap 117, which requires the county treasury to prepare this paper for each financial year.

In line with the provisions of the law, the 2026 CFSP presents the fiscal objectives and highlights the broad strategic priorities and policy goals that will guide the County government in preparing its budget for the subsequent financial year and medium term. This paper also highlights the progress report of the first half of the FY 2025/2026, that is, giving a brief analysis of revenue and expenditure.

The strategic objectives spelt out in this CFSP are derived from the County Integrated Development Plan (20232027), Annual Development Plan FY 2025/26 and consultative public participation fora on the CIDP III. In addition to this, the 2026 CFSP aligns to the 2026 Budget Policy Statement (BPS) which outlines national government priority policy areas as well as strategic objectives prioritized in the Fifth Medium Term Plan (MTP V) and the Vision 2030 development blueprint.

This fiscal strategy paper articulates economic policies and fiscal reforms as well as sector- based expenditure programmes that the county intends to implement in order to achieve its broad development agenda. The proposed fiscal framework ensures continued fiscal discipline and provides support for sustained growth and development.

1.2 Fiscal Performance

In the period ended 31st December 2025, the County had total projected revenues of KShs 8,335,021,824, consisting of: KShs 5,760,449,685 as equitable share from the National Government, KShs 669,600,000 from local sources of revenue, KShs 280,000,000 from Health facilities Improvement Fund, KShs 51,756,326 from Mineral Royalties, and KShs 1,573,215,813 from other sources, including donor funding for various specific projects in the County Departments of Devolution, Water, Agriculture, Lands, Roads, Trade, Municipalities, and Health Services.

Out of the projected revenue, the County realized KShs 2,390,586,619 in Equitable share, representing 41.5% of the budgeted equitable share. In own-source revenue, the County realized KShs 139,795,632, which represents 20% of the set target. Under HIF, health facilities collected KShs 107,456,966.40, accounting for 38% of the budgeted amount.

1.2.1 Revenue Analysis

Equitable share of revenue from the National Government continue to form the largest part of our revenue budget, contributing 69% towards our budget, 20% transfers from other government agencies, and ownsource revenues formed 11% of our original budget.

The table below shows an analysis of revenue performance during the period ended 31st December, 2025

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realization (%)
Equitable Share	5,760,449,685	2,390,586,619	41.5
Transfers from other government agencies	1,624,972,139	-	0
Own Source Revenue	669,600,000	139,795,632	20
Health Improvement Fund	280,000,000	107,456,966	38.4
Total	**8,335,021,824**	**2,637,838,950**	**33.3**

Table 1: Analysis of Revenue Performance

Data source: County Treasury

Equitable Share

The county received a total of KShs **2,390,586,619** for the period ending 31st December, 2025 which is 41.5% of the budgeted equitable share. The quarterly analysis of the disbursements is as shown in the table below:

Equitable Share (Exchequer Releases)	FY 2025-2026	FY 2024-2025	FY 2023-2024
	KShs	**KShs**	**KShs**
Total Exchequer Releases for Quarter 1	891,457,751	428,436,332	1,260,106,858
Total Exchequer Releases for Quarter 2	1,499,128,868	1,674,011,162	831,670,526
Total Exchequer Releases for Quarter 3	-	835,912,859	831,670,526
Total Exchequer Releases for Quarter 4	-	2,127,778,186	1,713,745,327
Cumulative Amount	**2,390,586,619**	**5,066,138,539**	**4,637,193,237**

Table 2: Exchequer Releases

Data source: County Treasury

County Own Source Revenues

The County administration aimed to generate KShs **669,600,000** for the fiscal year 2025/2026, in the original budget, from local revenue sources and KShs **280,000,000** from Hospitals and Public Health Facilities. As of December 31st, 2025, Own source revenue amounted to KShs **139,336,238**, equivalent to 20.8% of the budgeted sum, while KShs**107,456,966** was accrued from Hospitals and Public Health Facilities, marking a 38.4% realization rate.

The table below shows a quarterly comparison of OSR from FY 2021/22 to FY 2025/26.

PERIOD	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/2025	FY 2025/2026
Q1	64,281,660	89,463,983	104,786,991	51,941,965	72,460,636
Q2	76,054,490	91,404,994	72,284,339	56,192,035	66,875,602
TOTAL	**140,336,150**	**180,868,977**	**177,071,330**	**108,134,000**	**139,336,238**

Table 3: Ordinary Sources of Revenue Comparative Analysis

Data Source: County Directorate of revenue and resource mobilization

Note: For the fiscal Year 2024/2025 Revenues from Hospitals and Public Health facilities are not included in the table.

Health Improvement Financing (Formerly FIF)

Health Improvement Fund performance for the period ended 31st 2025 stood at KShs 107,456,966. This was from both the user fees and SHIF (Social Health Insurance Fund), as shown in the comparative analysis below.

There has been a notable upward trajectory in these collections and reimbursements of 12% and 10% respectively, when juxtaposed with analogous periods in the preceding two fiscal years.

Health Facility	Period Ended 31st Dec 2023	Period Ended 31st Dec 2024	Period Ended 31st Dec 2025
Moi Refferal Hospital	48,935,102.50	57,283,432.50	66,402,602.00
Mwatate Hospital	8,228,125.00	11,051,037.50	10,352,526.95
Taveta Hospital	16,908,078.00	16,791,901.50	17,724,958.65
Wesu Hospital	9,114,080.00	7,945,179.50	8,659,587.80

Voi Public Health	805,899.00	1,109,900.00	1,378,300.00
Mwatate Public Health	634,802.00	1,017,450.00	1,750,111.00
Taveta Public Health	485,412.00	796,841.00	764,480.00
Wundanyi Public Health	432,231	401,000.00	424,400.00
Total	**85,543,729**	**96,396,742**	**107,456,966.40**

Table 4: Revenues accrued from hospitals, Public Health Facilities, and Public Health Units

User Fees

These refer to payments made by patients for health care services

Health Facility	**2023/24**	**2024/25**	**2025/26**
Moi Referral Hospital	24,445,890	27,183,247	19,429,644
Mwatate Hospital	3,978,690	5,293,877	1,906,660
Taveta Hospital	6,562,528	8,067,113	3,023,710
Wesu Hospital	3,827,650	3,422,730	2,914,525
Voi Public Health	805,899	1,109,900	1,378,300
Mwatate Public Health	634,802	1,017,450	1,750,111
Taveta Public Health	485,412	348,401	764,480
Wundanyi Public Health	432,231	401,000	424,400
TOTAL	**41,173,102**	**46,843,718**	**31,591,830**

SHA/SHIF Reimbursements

Health Facility	**2023/24**	**2024/25**	**2025/26**
Moi County Referral Hospital	24,489,213	30,100,186	46,972,958
Mwatate Sub County Hospital	4,249,435	5,757,161	8,445,867
Taveta Sub County Hospital	10,345,550	9,173,229	14,701,249
Wesu Hospital	5,286,430	4,522,450	5,745,063

TOTAL	**44,370,628**	**49,553,024**	**75,865,136**

Data Source: County Department of Health Services

1.2.2 Expenditure Analysis

The recorded expenditure for the period ending 31st December 2025 is KShs 2,566,448,307 against the approved budget of KShs 8,335,021,824, translating to 30% absorption rate. Below is the expenditure breakdown.

Expenditure Analysis Per Quarter

	Q1	**Q2**	**Total**
Compensation to Employees	343,713,133	1,265,313,840	1,609,026,973
Operations & Maintenance	39,747,046	303,698,134	343,445,180
Development	102,568,378	62,461,083	165,029,460
RMLF		78,389,752	78,389,752
Climate Change		9,520,557	9,520,557
County Assembly	58,297,566	302,738,819	361,036,385
Total Payments	**544,326,123**	**2,022,122,184**	**2,566,448,307**

Table 5: Expenditure Analysis per Quarter

Data source: County Treasury

Compensation to employees accounted for 62% of the total expenditure, whereas development expenditure recorded an absorption rate of 6.4% of the total expenditure.

During the period under review, KShs 343 million was spent on the use of goods and services, as highlighted in the table below.

Summary of Expenditure on Operations and Maintenance

Operations and Maintenance	**Q1**	**Q2**	**Total**
Utility	5,543,825	9,410,710	14,954,535
Foreign travel and subsistence	211,970		211,970

Domestic travel and subsistence	4,771,900	10,306,100	15,078,000
Specialized materials and services	4,569,478	42,208,689	46,778,167
Hospitality supplies and services		69,277,675	69,277,675
Fuel		9,059,998	9,059,998
Other operating expenses	1,999,000		1,999,000
Office and general supplies & services	6,728,002		6,728,002
Departmental AIE	15,922,872	66,765,037	82,687,909
insurance		95,000,000	95,000,000
Legal Fees		1,669,925	1,669,925
Total	**39,747,046**	**303,698,134**	**343,445,180**

Table 6: Summary of Expenditure on Operations and Maintenance

Data source: County Treasury

1.3 Sectoral Performance

The county government has continued to implement its programmes aimed at ensuring effective and sustainable service delivery. Some of the sectoral achievements are as summarized below:

1.3.1 County Assembly

During the 2024–2025 financial year, the County Assembly demonstrated strong legislative, oversight, and development performance. The Assembly passed eleven Bills during the year, bringing the total number of Bills enacted over the last three financial years to twenty-three. Through its oversight role, the Assembly monitored and guided the County Executive's budgetary implementation and execution to ensure accountability, efficiency, and compliance with approved plans and policies.

The Assembly also approved key statutory and planning documents that form the foundation for county development and fiscal management. These included the County Integrated Development Plan III, the County Annual Development Plan, the County Budget Review and Outlook Paper, the County Debt Management and Strategy Paper, the County Fiscal Strategy Paper, and programme-based budgets, all of which support effective planning and service delivery.

In terms of development projects, the County Assembly completed the construction of its headquarters, a project that began in 2017. The completion of this facility has provided adequate and modern working space for Members of the County Assembly and staff, thereby enhancing institutional operations. During the 2024–2025 financial year, the Assembly continued with the construction of the new County Assembly Chambers as its key ongoing development project.

Operational efficiency and service delivery were further enhanced through transparent procurement practices. The Assembly ensured that tenders were publicly advertised on the organization's website, in print media, and on official social media platforms such as Facebook. Suppliers were invited to attend tender openings, a measure that strengthened transparency, fairness, and public confidence in the Assembly's processes.

1.3.2 Devolution, Public Service and Administration

In the FY 2024/25, the Devolution, Public Service and Administration Department, through KDSP II, has trained 3 gender officers in matters of gender inclusivity in KSG. They are to champion matters of gender in the County.

The Human Resource Directorate trained 22 Board Members from Taveta and Voi Municipalities in KSG. This was an induction exercise. The Directorate has also processed loans for Saccos, banks, and unions. This has amounted to KShs 420,000 per month, contributing to an increase in the County revenue. The directorate purchased office equipment to aid in service delivery. Three (3) desktop computers (each with a monitor, CPU, keyboard, and mouse), an iPad, and four (4) HP Envy x360.

The Human Resource Directorate successfully migrated all employees from the IPPD system to HRIS Payroll. They also uploaded cleaned payrolls to HRIS-KE. In FY 2025/26, the directorate conducted an HR and skills audit.

In the FY 2024/25, the Department successfully procured a staff medical cover from Jubilee Insurance of KShs 188,605,933, and in the FY 2025/26, they procured a staff medical cover from AAR Insurance of KShs 230,200,000.

The Inspectorate Directorate established 12 checkpoints and conducted 3 inspections to check on compliance. They established 4 mobile patrols and quick response teams. 53 officers from the directorate were trained, and this has resulted in the collection of KShs 1,323,895 in penalties and fees.

1.3.3 Office of the Governor and Deputy Governor

The office of the governor implements programs to combat vulnerability by streamlining government services to be more efficient and responsive. Programs being undertaken include skills development targeting young individuals, economic empowerment of communities, donations and prompt response to emergencies. The ongoing digitalization brings resources, services and information closer to the people through technology, utilizing it as a tool to uplift households and secure livelihoods.

1.3.4 Finance and Economic Planning

The Department derives its functions from the Public Finance Management (PFM) Act 2012, the County Government Act 2012, and the Procurement and Disposal Act 2005. The department executes its mandate through

the following directorates: Accounting Services, Internal Audit, Budgeting and Economic Planning, Supply Chain Management, and Revenue Management. Below are some of the achievements.

During the period under review, the County coordinated the preparation of all key planning and budgeting documents, including the County Integrated Development Plan (CIDP) 2023–2027, the 2026 County Fiscal Strategy Paper, the 2026/2027 County Annual Development Plan, the 2025/26 first and second quarter Budget Implementation Reports, and the 2025 County Budget Review and Outlook Paper. These documents provided a coherent framework for guiding the County's development priorities, fiscal policy, and budget execution.

To promote inclusive and participatory governance, the County established, inaugurated, and operationalized the County Budget and Economic Forum. The planning and budgeting process actively involved relevant county departments, members of the public, and other stakeholders, ensuring that the resulting policies and programmes were responsive to both technical requirements and community needs.

The County strengthened its financial management and revenue administration systems through the establishment and launch of the County Integrated Revenue Management System, accompanied by capacity-building initiatives for staff to support effective implementation. In addition, accountability and oversight mechanisms were enhanced through the establishment and operationalization of the County Audit Committee.

To address fiscal challenges related to outstanding obligations, a pending bill review and verification committee was constituted to assess and validate all eligible pending bills with a view to facilitating their settlement.

The County treasury has also prioritized staff welfare by clearing all salary and statutory deduction arrears, thereby improving staff morale and ensuring compliance with statutory requirements.

Furthermore, the County ensured adequate budgetary allocations to meet its counterpart funding obligations for jointly funded projects, thereby safeguarding the continuity and successful implementation of key development programmes.

To enhance stakeholder engagement and public participation in the formulation of revenue, budgeting, and planning documents, the County Treasury has successfully adopted a digital feedback platform that enables wider, more inclusive, and timely public input.

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

Crops Development Directorate:

During the FY 2025/26 (half year), the subsector reached 14,700 farmers through training using various extension approaches, including demonstrations, individual and group visits, field days, and farmer field and business schools. Out of these 11,300, farmers were noted to have adopted the climate-smart agricultural technologies, which are key in mitigating the effects of climate change. Surveillance of resident, invasive, and migratory crop pests was done on a monthly basis, and as a result, there were no major cases which were reported. In collaboration with the stakeholders, the subsector established 5 demonstrations on banana and maize value chains.

The Department participated in exhibitions and agricultural shows, where the farmers exhibited their produce. In this area, 4000 exhibits were displayed, and the exhibitors scooped prizes worth KShs 70,000, with the county scooping awards – medals in the best county overall category.

Access to agro-weather and market data to the value chain actors also continued. Through the Kenya Market Information System (KAMIS), access to data on commodity availability, quantities, and prices was disseminated to 9,300 actors. The data that is available currently is for seven markets, which include Voi (retail, wholesale), Taveta (retail, wholesale), Mwatate, Wundanyi, and Mghange markets. This data informs the market players on which value chains/enterprises to invest in, therefore making data-driven decisions. Farm layout and management of soil and water management structures were done on 2100 farms county-wide.

Livestock Production Directorate:

The department reported an increase in livestock and Fisheries extension coverage in the wards by over 20% compared with the previous years. This is due to enhanced logistical support to the field extension officers and collaboration with stakeholders. This was demonstrated by the awards that our farmers received during the ASK Mombasa international show. During the year, the department reached over 12400 farmers.

In order to enhance access to animal feeds, the department continued to sensitize the farmers to produce and conserve fodder and pasture. The acreage under commercial pasture has doubled to about 600 acres. Last year, over 225 MT of hay and 322.5MT were conserved. The bigger proportion was kept in Mgeno and Lualenyi ranches.

In order to improve livestock productivity, the department continued to run the Bachuma Livestock Multiplication Center. Last year, the center released through auction, a total of 22 Boran cattle, 61 galla goats, and 11 doper sheep to the farmers. These are superior breeds that are expected to improve the genetics of the livestock herd with the farmers.

The department also worked closely with partners in the provision of over 2000 Galla goats to farmers in Voi and Taveta sub counties. Two groups received about 50 dairy goats in Taita subcounty, as well as 21 piglets in Mwatate subcounty. The aim is to upscale the spread of the galla goat breed among small-scale farmers in the county so as to improve our competitiveness in supplying meat goats for local and export markets.

The department has also been supporting farmers get improved chickens in the county. Bee farmers also received 200 hives plus accessories.

The department has also supported dairy farmers' cooperative societies, which are operating 5 milk aggregation and chilling centres. The centers aggregate an average of about 4500lts per day, up from 3,500lts last year. The dairy farmers' cooperative societies had an operational contract with New KCC, which has been collecting about 5,500 litres every 3 days. Tagho Cooperative is doing a total of 3000Ltrs of Value addition of milk per week (currently making Yoghurt and Mala in Wundanyi).

The department sold cattle and goats at Bachuma LMC through auction and realized a Total of KShs 1,568,480 as own-source revenue.

Through the DRIVE project, the department also sold 7,216 livestock insurance policies against drought, covering a total of 22,114 livestock TLUs in the County. A total of 6,616 pastoralists received a total of KShs 37,224,000 as bonuses accrued from the above insurance cover.

The department also continued to offer livestock marketing services and, in collaboration with Izera Ranch, established the Izera open air Livestock market. Other open-air markets are in the Chumvini market in Chala Ward and Kona Mbaya in Mata Ward. Last year, a total of 2800 cattle, 1500 sheep, and goats were traded through these markets.

Veterinary Services Directorate:

During the review period, 149,909 cattle and 61,706 sheep and goats were vaccinated against notifiable livestock diseases, including Foot and Mouth Disease, Lumpy Skin Disease, Anthrax and Bovine Pneumonia, Goat Pneumonia. Poultry keeping is a major enterprise for youth and women. To support this enterprise, the department vaccinated 199,418 poultry against vaccine-preventable diseases (Newcastle Disease/Infectious Bronchitis, Gumboro, and Fowl Typhoid). Rabies remains an emerging challenge, and vaccination of dogs and cats has been prioritized to safeguard people from rabies; 10,805 dogs and cats were vaccinated against rabies.

To enhance livestock disease detection and response, surveillance, and livestock disease case management, a total of 4,125 clinical cases were attended, 224 surveillance inspections were conducted, and 239 samples were submitted to the national veterinary laboratories for disease confirmation.

To ensure access to the livestock trade, 1,048 movement permits were issued, translating to 19,959 cattle, 5,594 sheep, and goats being sold to local and national markets. These interventions have benefitted a total of 27, 628 households across the county.

The department has supported 7 dairy cooperative societies and private actors to increase access to quality breeds and increase livestock productivity. During the review period, a total of 2,895 inseminations have been done using high-quality semen.

The department's mandate to ensure access to quality and safe food of animal origin was carried out across the county through meat inspection services offered for 5,331 cattle, 14,211 sheep and goats, 39 camels, and pigs.

The veterinary services directorate's contribution to own source revenue during the review period, to the tune of KShs. 3,450,000. Veterinary extension services were conducted through farm visits, field days, public barazas, and farmer trainings, reaching a total of 39,619 livestock-keeping households.

Cooperative Development Directorate:

Cooperative societies were provided with advisory and extension services. The directorate had targeted 445 Cooperative societies visits and was able to achieve 307 visits, and approximately 69 % cooperatives benefited.

The Cooperative Directorate has been able to sensitize the cooperatives; approximately 50% was achieved. Successfully registered and audited financial statements for cooperative societies, and there were 72 audited cooperative accounts; 57 of the cooperatives were done by public auditors, while the rest preferred private auditors. There was one successful audit query resolved, which was brought by internal conflicts among the cooperative committee. There have been reduced cases of mismanagement and fraud among the cooperative.

Sensitization on compliance by doing an audit report on time has greatly improved the running of societies efficiently.

1.3.6 Public works, Infrastructure, Housing, and Energy

Roads and Transport Directorate:

The department carried out a total of 50 No. Road maintenance projects in 19 No. wards spread throughout the County.

In this section, to improve accessibility, a total of 40.88 Kms of roads were opened, 207.197 kms were graded, and 47.51 Kms of roads were graveled. To address slippery sections on steep areas and slope protection, a total of 556.5 meters of slab/drifts were cast, and 120 gabion boxes were installed. To address drainage on our roads, 125 meters of stone pitching was cast, 52 meters (8 lines) of 600 mm diameter culverts were cast, 113 meters (17 lines) of 900 mm diameter culverts were cast, and a single cell box culvert of (2.5 X 2.0 Meters) was installed. To take care of the environment and reduce erosion, the department sets aside a budget for planting trees this year. A total of 2,365 trees were planted across the county.

In the financial year 2024/2025, a total of 49 Ward-based projects have been implemented across 17 Wards, amounting to KShs 103,624,462.00. Notably, Mahoo, Sagalla, and Ngolia Wards did not receive ward-based development budget allocations. As of the end of the financial year, a total of 34 projects were completed, while 2 projects were not as the contractors abandoned the projects. Furthermore, all 13 fuel-funded projects were fully processed by the department, and those that were paid for implementation were done.

Access Improvement and Environmental Conservation Interventions:

To improve accessibility during the 2024/2025 financial year, a total of 12.13 kilometers of roads were opened, 238.44 kilometers were graded, and 11.74 kilometers were graveled. To address slippery sections on steep terrain and enhance slope protection, 1,570 square meters of slabs and drifts were cast, while 175 gabion boxes were installed. For improved drainage along road corridors, 85 meters of stone pitching and 222 meters of pipe culverts were constructed, and one footbridge was installed to support pedestrian access. In addition, to support environmental conservation and minimize erosion, the department allocated funds for tree planting, resulting in a total of 5,150 trees being planted across the county.

Public Works, Housing & Buildings Directorate:

Building Services

During the 2022/2023, 2023/2024, and 2024/2025 financial years, we managed to assist in the implementation of 106 (one hundred and six**)** building projects across the county by preparing working drawings, specifications, and bills of quantities as well as adequate project supervision and management.

A total of 91 (ninety-one) projects were practically completed and in use, while 15 (fifteen projects are at different stages of construction.

Fire and Rescue Services

Our Fire section is primarily responsible for fire prevention, fire suppression, and rescue operations across the County, encompassing a broad range of duties beyond just putting out fires. We have been exceptional in the protection of life and property by promptly responding to fires, traffic accidents, hazardous materials incidents, and other emergencies. We have also engaged in community outreach to promote fire safety and conduct risk assessments to prevent future incidents.

In the 2022/2023, 2023/2024, and 2024/2025 financial years, we responded to a total of 158 (one hundred and fifty-eight) emergencies ranging from fire outbreaks, road traffic accidents, hazardous materials spillage, and floods.

Through the Memorandum of Understanding (MoU) signed between the County Government of Taita Taveta and the European Support Team (EST), our fire officers were trained for three weeks in April 2024 by trainers from Germany on various fire and rescue techniques. Additionally, there was an exchange programme where two of our fire officers were trained for three months in Germany. And we also received firefighting items as donations from EST.

The following table shows the items that we received from EST

	Description of Goods	**Quantity**
1	Day service rescue rain jacket	20
2	Trouser/jacket set for fire brigade	20
3	Fire brigade safety helmet	32
4	Fire brigade gloves	42
5	Fire brigade boots	20
6	Flame protection hoods	35
7	Day service jackets	20
8	Day service boots	8
9	Regulators respiratory protection	10
10	Back plates respiratory protection	11
11	Breathing masks	30
12	Breathing air bottles	43

Housing

We facilitated the repayment of the Mbela Estate loan owed by the County Government to the National Housing Cooperation, amounting to KShs. 20 million, which led to the handing over of the estate management back to the County Government in October of 2023.

We also conducted a joint exercise on the identification of parcels of land for affordable housing projects in all sub-counties together with the state department of housing and urban development and the county department of lands. A total of 14 (fourteen) parcels were identified.

Energy Directorate

Energy

The Energy Act of 2019 schedule 4,5&6 stipulates that each county should have its county energy plan, which will be submitted to the cabinet secretary in charge of energy, who will be incorporated into the integrated national energy plan. In this respect, the directorate has advanced the energy planning process. The completion rate is at 90%. The draft energy plan is at proof reading and publishing stage.

Taita Taveta County is one of the 14 beneficiaries of the Kenya off-grid solar access project. 19 boreholes have been identified for solarization across the county. Social screening and environmental impact assessment were jointly done by the directorate, KOSAP officials, and REREC. The directorate has already submitted all the required documentation. The next step will be the tendering process, which is expected to begin this July through REREC.

Installation of Ndii town transformer, which was assigned to the Energy Directorate in the financial year 2023/2024. The following activities are complete: project design, payment to Kenya Power, public awareness and wayleave consent were signed. The installation of the Ndii town transformer was completed.

1.3.7 Trade, Tourism, Cooperative development and Industrialization

Since the 2022/23 financial year, the department has recorded notable achievements in the delivery of market and public infrastructure projects aimed at improving service delivery and trading conditions. Key interventions included cabros installations at Rukanga market and electrical installation & drainage works at Caltex Market, which enhanced safety, functionality, and sanitation within the market area. In the 2023/24 financial year, the department successfully implemented Phase I of the new bus stage in Wundanyi, aimed at improving transport organization and accessibility. In addition**,** boda boda sheds were constructed at Manga and Wongonyi in Ngolia ward and Buguta in Kasighau ward**,** providing traders with safer, organized, and weather-protected operating spaces.

During the 2024/25 financial year, the department focused on sanitation and market infrastructure improvement. Major accomplishments included the construction of a four-door public toilet at Mgange Nyika, a roof replacement at Mghambonyi Market, and drainage works at Voi Modern Market. These projects have significantly

improved hygiene standards, structural safety, and flood management within the respective facilities. Additionally, the State Department of Housing and Urban Development**,** under the Economic Stimulus Programme (ESP)**,** funded the construction of two new modern markets in Mwatunge and Maungu**.** The projects are being implemented through close collaboration with the County Government of Taita Taveta**,** demonstrating a strong intergovernmental partnership aimed at enhancing modern trading infrastructure, promoting orderly markets, and supporting local economic growth within the county.

UNESCO- The Mwazindika Spiritual Dance Inscription of our Taita Community as one of the elements of ICH second in Kenya after the Isukuti of the Luhya community by UNESCO which happened in the 20th session of the Intergovernmental committee for the urgent safeguarding of the ICH-intangible cultural heritage, held in Delhi in India on 9 December 2025, brought about global recognition, strengthen transmission of the tradition to younger generations, which will also support documentation and teaching activities. Channels through which exchange programs are conducted with other countries that are under the commonwealth of UNESCO.

The annual participation in the Kenya Music and Cultural Festival(KMCF) which involves more than 25 counties, coming to showcase their vast rich culture has put our county in the map in spearheading in the preservation of our culture, in the 2024 concluded festival we hosted the event, in which economy was boosted for the 10 days, more than 30M circulated in our county, our artists too who emerged number one in different categories were able to attend the winners concert at the Bomas of kenya where cash awards were given to the groups.

The Kenya Wildlife Service public participation forum on the review of conservation & management (access & conservation fees regulations). The purpose of the exercise was to gather stakeholders' approval for the draft regulation before presenting it to The August House (Parliament). This would enhance democratic accountability and improve decision-making quality with diverse input. Such initiatives give the general public a voice in policies and actions that affect them.

The 4th Uganda-Kenya Coast tourism conference, which was held in Kilifi County on 27th & 28th October 2025 at the Ocean Beach Resort & Spa in Malindi. The objective of the conference was to have a conversation on how stakeholders in the tourism industry can tap into the emerging innovations and technology to drive tourism growth. This conference enabled stakeholders from both countries to meet and exchange business ideas and promote tourism business. Tourism and business stakeholders from Uganda toured the county, where they booked at the hotels, were taken on a tour of the county, and interacted with the local business community, where they exchanged business ideas. Hotels in the county were fully booked, and a lot of tour operators did a boom game drive business.

The Taita Taveta county national tourism products and experiences mapping exercise, which was undertaken from Monday, 8th, to 19th December 2025. This exercise was done in collaboration with the state department of Tourism and Geo Development Limited as the lead consultants engaged by the State Department of Tourism. The objective of the programme was to comprehensively identify, document, and geo-map unique tourism products and experiences to support management and targeted marketing at both county and national levels. The main objective of the exercise was to conserve and preserve tourism hot spots and cultural sites in the county. This would go a long way in the conservation of culture and heritage, boost tourism business in the county by attracting more domestic and foreign tourists to the tourism hotspots after proper preservation and conservation initiatives are undertaken for these sites.

1.3.8 Health Services

Taita Taveta County recorded numerous health sector achievements, which can be categorized into three key health programs: General Administration, Planning and Administrative Support Services; Curative and Rehabilitative Services; and Preventive and Promotive Services.

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 KShs 395 million. However, the current allocation stands at KShs 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 facelifts 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 Referral 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 Sub-County 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 consultation 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 SubCounty 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 noncommunicable 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%.

1.3.9 Education, Libraries, and VTCs

The Digital Learning Programme was implemented in 202 ECDE centres, benefiting 9,476 learners and training 398 teachers across the county**,** enhancing early digital literacy skills.

Improved learner welfare through the school feeding programme**,** resulting in increased nourishment, reduced absenteeism, and improved pupil retention.

Teachers and staff motivation through promotions**,** conversion of ECDE teachers from contract to PnP, and placement of 294 ECDE teachers in their rightful job groups in line with the Career Progression Guidelines.

Improved access to library and learning resources to support literacy, research, and lifelong learning.

Promoted reading culture and digital literacy programmes for learners and the community by circulating over 5000 books to library users. This has also improved access to library and learning resources to support literacy, research, and lifelong learning.

Enhanced quality of training through instructor capacity building, regular monitoring, and employment of 156 VTC trainers on PnP.

Completed 68-bed Bungule VTC Girls dormitory and Mwanda VTC Complex in a bid to boost enrollment and learning environment of the trainees.

1.3.10 Lands, Mining, Energy, and Urban Development

Planning of Informal Settlements through the KISIP 2 Programme

The Department of Land and Physical Planning, in Conjunction with the National Government has undertaken planning of informal settlements in Taita Taveta County through consultants. In Taveta Municipality, the planning of Kijiji Chachewa, Majengo Mapya, and Bura Ndogo C informal settlements was started in November, completed, approved, and surveyed in March 2024. In Voi Municipality Planning of Kaloleni Phase 1 and B, which started in December 2023, has been completed, approved, and surveyed in December 2024. In Mwatate Municipality, Planning of the Mwatate old market and Kariobangi started in December 2023. Mwatate Old Market planning has been completed, approved, and surveyed, while Kariobangi planning proposals have been validated and await approval from the county assembly.

Preparation of Taita Taveta County Spatial Plan

The department has achieved several milestones towards the preparation of the County Spatial Plan as per the scheduled activities. The county spatial plan is draft phase, with preparation of draft proposals and policies being undertaken. The draft county spatial plan is a product of a process undertaken by the Department of Land and Physical Planning, the State Department of Lands and Physical Planning, and development partners. The process has been executed by the Department of Lands and Physical Planning in consultation with various stakeholders. The process has been participatory and involved a series of meetings and consultative workshops with the stakeholders.

Preparation of Maungu Urban Development

The Department of Lands and Physical Planning has made tremendous progress towards the revision of the Maungu Local Physical and Land Use Development Plan. The department has undertaken several activities, including reconnaissance, socioeconomic surveys, structure mapping, and preparation of a situational analysis report.

Community Awareness

The department has engaged the 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.

Establishment of GIS Laboratory

The department has established a GIS laboratory at Wundanyi through its partnership with the Food and Agriculture Organization for managing land information. The GIS lab is a key tool in planning and decisionmaking in land use planning and information management.

Facilitation of titles and Dispute resolution

The department has enabled facilitation of titling programmes through the preparation of Advisory Plans with the help of relevant departments and stakeholders, which has aided in the issuance of title deeds and the resolution of boundary disputes.

Mwatate Municipality

The Department of Land and Physical Planning, in Conjunction with the National Government through the KISIP 2 Program, has undertaken planning of informal settlements in Taita Taveta County through consultants.

In Mwatate Municipality, Planning of the Mwatate old market and Kariobangi started in December 2023. Mwatate Old Market planning has been completed, approved and surveyed while Kariobangi planning proposals and validated, awaiting issuance of title deeds.

Voi Municipality

Appointment of Municipality board members and the transfer of Enforcement, Revenue, and Environment officers have improved service delivery.

Draft development of Integrated Development Plan 2024/25-2028/29, which form basis that will guide the execution of the priority projects and programs within the Municipality.

In the FY 24/25 the revenue generated under Voi Municipality increased by 10M, and during the first half of FY 25/26 it has increased by 9M compared to the previous year's trends. These revenue streams under the municipality include Single Business Permits, Market cess, parking fees, land rates, fines & penalties, building approvals, Advertisements etc.

Additionally, other projects ongoing include planning of Mwakingali B Settlement, Bura Ndogo A for tenure regularization through the KISIP 2 program. The planning is at the situational phase, with socioeconomic surveys and primary data collection having been undertaken. This process is to be completed by June 2024. Revision of Maungu Urban development is ongoing, having conducted structure mapping and primary data collection. The County spatial plan is at the draft stage. Other projects about to commence include planning and survey of the Bughuta market. Improvement of Desert Rose – Moi Hospital -Aseko- Mlekenyi road into a bitumen standard is ongoing, with the contractor having done site mobilization and carrying out initial works.

Taveta Municipality

During the period under review, the Municipality initiated and progressed several strategic projects aimed at enhancing urban planning and development:

- **Integrated Development Plan (IDeP) 2026–2031:** The formulation of the IDeP is currently 90% complete. This plan is expected to provide a comprehensive framework for guiding the Municipality's development priorities over the next five years.
- **Taveta Spatial Plan**: This project is 90% complete and is designed to support land use planning, infrastructure development, and sustainable urban growth within Taveta.

- **Development Budget Implementation:** The design and costing phases have been finalized and the procurement process is ongoing for the following projects:New Town Opening of Roads,Msikitini Market Project,Buspark Marking & Office Project and Taveta Office renovation project..

1.3.11 Water, Environment, Climate Change, and Natural Resources

During the period under review, the County made significant investments in water infrastructure development aimed at improving access to safe and reliable water services across multiple sub-counties. Key interventions included the drilling of high-yield boreholes such as the 46m³ per hour Uthiani B Borehole in Challa Ward, the 20m³ per hour Riata Kubwa Borehole in Mboghoni Ward, and the 30m³ per hour Paranga Community Borehole. Additional boreholes were drilled in Modambogho (Musisinenyi) and eight other locations for point-source water abstraction, targeting approximately 1,600 people in Mahandakini, Njukini, Challa, Tangini, Taveta Central, Sagalla, Taveta Prison, and Miembeni within Taveta and Voi sub-counties, as well as in Mwatate Sub-County.

The County also focused on rehabilitating and upgrading existing water infrastructure to enhance functionality and sustainability. This included rehabilitation works incorporating solar installations, water pumps, and pipeline extensions at Jora, Salaita, Sir Ramson, and Langata boreholes, as well as at Ndilidau, Mwaminjwa, Mahandakini, Kizumanzi-Kanyaga, and other community water projects. At Mchanga Community Borehole in Sagalla, flushing, test pumping, solarization, and distribution works were completed. Similarly, the Kasaani Community Project in Mata was equipped through the installation of pumps, rising mains, and the construction of communal water points. The Mboghoni borehole (Lotima AB–Mboghoni) was fully completed, including drilling, solar power installation, pump fitting, and construction of water points.

In collaboration with national institutions, the County entered into a partnership with the Taita Taveta Investments and Development Cooperation and the Directorate of Public Private Partnerships at the National Treasury to support project preparation and structuring of the proposed Njoro–Kubwa Bulk Water Supply Project. This highimpact project is projected to directly benefit over 150,000 residents of Taita Taveta County upon implementation.

To support informed water resource development, hydrogeological surveys were conducted for twelve proposed borehole sites in Taveta and Voi sub-counties. In addition, the Bungule Water Pan was constructed to enhance water availability for sanitation, livestock, and micro-irrigation. The County further promoted the use of renewable energy by solarizing five community water supply projects, including the rehabilitated and upgraded Mdeminyi Borehole and Ivwarenyi Water Supply System, the Riata Kubwa Borehole with pipeline installation and a 100 cubic metre steel tank, the Alia Water Project, the Lessesia Water Project with additional solar panels, and the Uthiani irrigation borehole, which was also fitted with a storage tank and distribution pipelines.

The functionality and sustainability of small-scale rural water supply schemes were enhanced through targeted interventions across the County. A total of twenty-one community-based schemes were supported through pipeline rehabilitation, extension, and repair works, with nineteen schemes directly benefiting an estimated 5,700

households. Furthermore, eleven boreholes across Taveta, Kishushe, and Sagalla were drilled and equipped with hand pumps through collaboration with Maranatha Volunteers and the Seventh-day Adventist Church.

To strengthen governance and community ownership of water services, public sensitization forums were conducted to promote improved management of rural water supplies, including engagement of water management committees. At the policy and coordination level, the County prepared and published the Taita Taveta County Water Master Plan 2023–2045, providing a long-term framework for water resource development and service delivery. The County also launched the Taita Taveta WASH and Environment Coordinating Forum and established sector-specific thematic working groups to enhance coordination, joint planning, resource mobilization, implementation, monitoring, evaluation, learning, and adaptive management of WASH and environmental initiatives.

Additionally, the County mobilized donor support from USAID-STAWI to facilitate the preparation of the Taita Taveta County Water Policy, Water Bill/Act, and associated rules and regulations, alongside the development of the County Water Services Strategy and Investment Plan. These initiatives collectively strengthened the institutional, infrastructural, and policy foundations for sustainable water service delivery in the County.

Solid and Waste Water Management

During the period under review, the County undertook a comprehensive waste audit with the support of UNHABITAT, which established the status of solid waste management in terms of the quantities of waste generated, collected, and recycled. The availability of this critical data, which had previously been lacking, has significantly informed evidence-based planning and decision-making in the solid waste management sector.

Building on the findings of the waste audit, the County developed a five-year County Solid Waste Management Strategy with support from UN-HABITAT under the Go Blue Project, funded by the European Union. The strategy provides a clear roadmap for strengthening institutional capacity, improving waste management systems, and promoting sustainable and environmentally sound solid waste management practices across the County.

Further progress was made through the construction of a Materials Recovery Facility (MRF) in Chakaleri, also supported by UN-HABITAT. The facility is intended to promote a circular economy by enhancing waste segregation and recycling, thereby reducing the volume of waste disposed of in dumpsites and improving environmental outcomes.

In addition, the County undertook the mapping of waste actors and facilitated the registration of a County Waste Actors Association to enhance coordination, regulation, and stakeholder engagement within the waste management value chain. Pilot initiatives for door-to-door waste collection were also implemented in Voi and Taveta Municipalities to improve collection efficiency and service coverage.

To further strengthen waste collection infrastructure, the County constructed three additional waste receptacles in Kaloleni Ward, contributing to improved waste handling and a cleaner environment at the community level.

Climate Change adaptation and resilience

The County Climate Change Policy, legal, institutional and regulatory framework developed, County Climate Change Fund established and operationalized and County Participatory Climate Risk Assessment (PCRA) carried out a 5-year County Climate Change Action Plan (2023-2027) developed outlining the priority climate actions and interventions aimed at building resilience and adaptive capacity.
Establishment and capacity built 20 Ward Climate Change Committees and the County Climate Change Planning and Steering Committees.
11 members of the Directorate trained at KSG as part of the capacity building plan on climate change action.
Rolled out a Forest and landscape Restoration Program through the Roadside tree planting and degraded area restoration projects. So far, 18,000 trees have been planted in Kishenyi, Mwarunga, Ndii, Njoro VTC, Chawia Forest, 10 km of roadside in Mwatate and Taveta municipalities.

Developed a draft County Climate Finance Policy with support from GIZ
Completed CCRIG 1 Projects, which include: Decommissioning of Chakaleri Dumpsite in Mwatate Ward, rehabilitation and expansion of Kivingo Water Pan in Sagala Ward, fencing of New Maghonyi disposal area, construction of Maghonyi Box Culvert in Ronge' Ward, development of Malela Water Project in Werugha Ward, rehabilitation and extension of Ndolwa Water Project in Mwanda-Mgange Ward, solarization and distribution of Uthiani Borehole Irrigation Water project, Mahoo Storm Water Management Project, and ngelenyi Ngilinyi Water Project- Wundanyi Mbale Ward (Pipeline works complete- awaiting solarization) Development of the County Climate Finance Policy with support from GIZ.
Development of the County Climate Information Services Plan supported by FLLoCA
11 staff members trained at KSG on Climate Change and resilience planning
Sensitization of CECMs, CCOs, and MCAs on FLLoCA and Climate Change Policy and Legislative Framework

Natural Resource Management and Conservation

During the period under review, the County significantly strengthened community participation in forest conservation and management. Six Community Forest Associations (CFAs), including Chawia, Vuria, and Kitobo, were established and strengthened, with management committees elected to enhance local governance, accountability, and community ownership of forest resources.

Key policy and planning milestones were achieved to provide a strong framework for sustainable forest management. The County developed, validated, and sensitized the Taita Taveta County Forest Policy (2024) through extensive stakeholder engagement. The County Forest Bill was finalized and advanced through the County Assembly legislative processes. In addition, a Forest and Landscape Restoration Plan (FOLAREP) was developed alongside supporting documents, including a policy brief, a resource mobilization strategy, a concept note, and a monitoring dashboard. Nature-based Solutions (NbS) indicators were also developed to support evidence-based monitoring and decision-making.

Capacity building formed a central component of the County's forestry interventions. With support from JICA, over 150 farmers were trained in commercial forestry, particularly in the cultivation of *Melia volkensii*. County staff and CFA representatives were further trained through data analysis, monitoring, and reporting workshops utilizing R statistical software and GIS tools, culminating in the development of a forestry monitoring dashboard.

Community empowerment was also enhanced through tree nursery establishment and management training for various women and youth groups, including Wuchichi and Furaha Women Groups. Additionally, 30 community scouts drawn from New Mambo, Vucofa, and Chacofa CFAs were trained in basic forest management skills, alongside four community groups trained in nursery establishment.

The County made notable progress in tree growing and forest restoration efforts. More than 22,000 seedlings were planted across the County through initiatives such as the FLLoCa programme, the county tree-growing programme, and partnerships with development partners. Seven degraded sites were restored under the FLLoCa programme, with plans in place for replanting and maintenance to address varying survival rates. Urban forestry was promoted through the development of the Kariakor Recreational Park in Voi as a model urban green space.

Strong partnerships were established and maintained with more than ten development partners, including ICRAF, AWF, JICA, Nature Kenya, WWF, TNC, and others, to support multiple forestry and landscape restoration projects. Through these collaborations, the County secured support for the development of Participatory Forest Management Plans, forest value chain studies, carbon trading training, and fire management seminars. Crosscounty learning exchanges were facilitated with Makueni County to share best practices in forest restoration and agroforestry.

The County completed Participatory Forest Management Plans for Kitobo and Sagala forests, supported by comprehensive resource mapping and socio-economic surveys. Forest value chain reports were validated, and Public–Private Partnership strategies were developed for five forest-based value chains to enhance livelihoods and sustainable utilization of forest resources.

Despite resource constraints, the County successfully contained multiple forest fires in Irizi, Sungululu, Kinyeshamvua, and Boma forests. Fire management capacity was further strengthened through community fire seminars and awareness campaigns. The County also marked the International Day of Forests in 2025 with a treeplanting event at Taita Hills Sanctuary, during which nursery tools were distributed to four community groups.

At the national level, the County participated in greenhouse gas inventory meetings and contributed to Kenya's climate change reporting obligations. County tree nurseries in Voi were maintained with over 50,000 seedlings of various species, including *Senna siamea*, *Tamarindus indica*, and *Moringa oleifera*. More than 5,000 *Melia volkensii* seedlings were distributed to 44 farmers in Taveta, Voi, and Mwatate sub-counties.

Public participation remained a key pillar of the County's forestry agenda. Public forums on forest policy were conducted across the County, engaging over 120 community members, while County Assembly committees were sensitized on forestry policy and legislation. In addition, awareness on illegal deforestation and charcoal production was raised through patrols and community barazas, contributing to improved forest protection and community stewardship.

1.3.12 County Public Service Board

The Board recognizes its pivotal role in facilitating the county to achieve its development goals through the provision of organization, staffing and functioning of the County Public Service in ways that ensure efficient, quality and productive services to the people of Taita Taveta.

No.	HR Function	No. Of Staff
1.	Staff Recruitment	912
2.	Staff Confirmation	1083
3.	Staff Promotion	1920
4.	Regrading	118
5.	Re-designation	93
6.	Renewal of Contracts	267
7.	Extension of Contracts	679
8.	Resignations	62
9.	Retirement	40
10.	Transfer of Service	27
11.	Absorption to PnP and on long term Contracts	622
12.	Internship, Attachment and Volunteerism	1330

Developed the CPSB website to inform and improve access to information, increase transparency and accountability, & progressively digitize processes.

1.3.13 Youth Affairs, Sports, Gender and Social Services

The Department of Youth Affairs, Sports, Gender, and Social Services recorded significant achievements across youth empowerment, sports development, gender equality, and social protection **Youth Affairs**

Youth empowerment was strengthened through International Youth Day activities, digitalization training, support to youth groups, especially in the boda boda industry

Sports

The department successfully promoted sports and talent development through countywide tournaments, FKF mini-leagues, cross-country and athletics championships, with athletes progressing to regional and national levels and winning coast regional trophies.

Social Services

In the gender and social services unit, key milestones included drafting and advancing the Gender Mainstreaming Policy, GBV Bill, and Poverty Alleviation Policy and Act, empowering over 620 community groups with grants totaling KShs. 29.5 million, capacity building of women, PWDs, and community groups, and sustained community sensitization during the 16 Days of Activism and anti-human trafficking campaigns. The department also enhanced inclusivity through Deaf Awareness celebrations, support to the Voi Girl Incubation Hub, and partnerships with development partners, and hosting a county gender conference, collectively contributing to improved livelihoods, strengthened policy frameworks, and greater social inclusion in Taita Taveta County.

In general, the Department has created a favorable environment for the development of sports and a foundation for all members of the community to thrive, irrespective of age, religion, physical ability, and gender, through the implementation of relevant programs countywide.

2. Recent Economic Development and Medium-Term Outlook

2.1 Overview of Domestic Economic Performance

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

In 2025, the primary sector grew by 6.2 percent in the first quarter and 4.9 percent in the second quarter compared to a growth of 4.5 percent and 4.0 percent in the corresponding quarters of 2024. This was as a result of the robust growth in the agriculture, forestry, and fishing sub-sector and a recovery in the mining and quarrying sub-sector. Activities in the agriculture, forestry, and fishing sub-sector expanded by 6.0 percent in the first quarter and 4.4 percent in the second quarter of 2025, compared to growth of 5.6 percent and 4.5 percent in the corresponding quarters of 2024. This performance was driven by favorable weather conditions experienced in most parts of the country involved in crop and animal production. This was evident in the significant increase in production of milk, coffee, vegetables, fruits, and cut flowers. However, the sub-sector's performance was somewhat curtailed by a decline in tea production.

The mining and quarrying sub-sector grew by 10.8 percent in the first quarter and 15.3 percent in the second quarter of 2025, compared to a contraction of 16.1 percent and a contraction of 5.5 percent in the same quarters of 2024. This reflected increased activity and renewed investment following a period of subdued performance in the previous year.

In the first half of 2025, the industry sector recorded a growth of 2.6 percent in the first quarter and 3.3 percent in the second quarter, an improvement from a growth of 1.5 percent and 0.5 percent in the corresponding quarters of 2024. This growth was driven by improved performance across manufacturing, electricity and water supply, and construction. The manufacturing subsector grew by 2.1 percent in the first quarter of 2025 compared to 1.9 percent in the first quarter of 2024, and by 1.0 percent in the second quarter of 2025 compared to 3.2 percent in the second quarter of 2024. This growth was supported by both food and non-food manufacturing activities.

In food manufacturing, the sub-sector benefited from strong increases in coffee auctions and milk deliveries. Nonfood manufacturing also performed well, with increased production in cement and galvanized sheets.

The electricity and water supply sub-sector grew by 3.6 percent in the first quarter and 5.7 percent in the second quarter of 2025, compared to 2.8 percent and 1.2 percent in the corresponding quarters of 2024. Growth was driven by higher electricity generation, with solar, wind, and geothermal contributing significantly, although increases in thermal generation and a decline in hydro curtailed overall performance. The construction sub-sector grew by 3.0 percent in the first quarter and 5.7 percent in the second quarter of 2025, up from a growth of 0.4 percent and a contraction of 3.7 percent in the corresponding quarters of 2024. This was driven by increased

consumption of key inputs such as cement, iron, and steel. Additionally, the quantity of imported bitumen increased during the period.

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

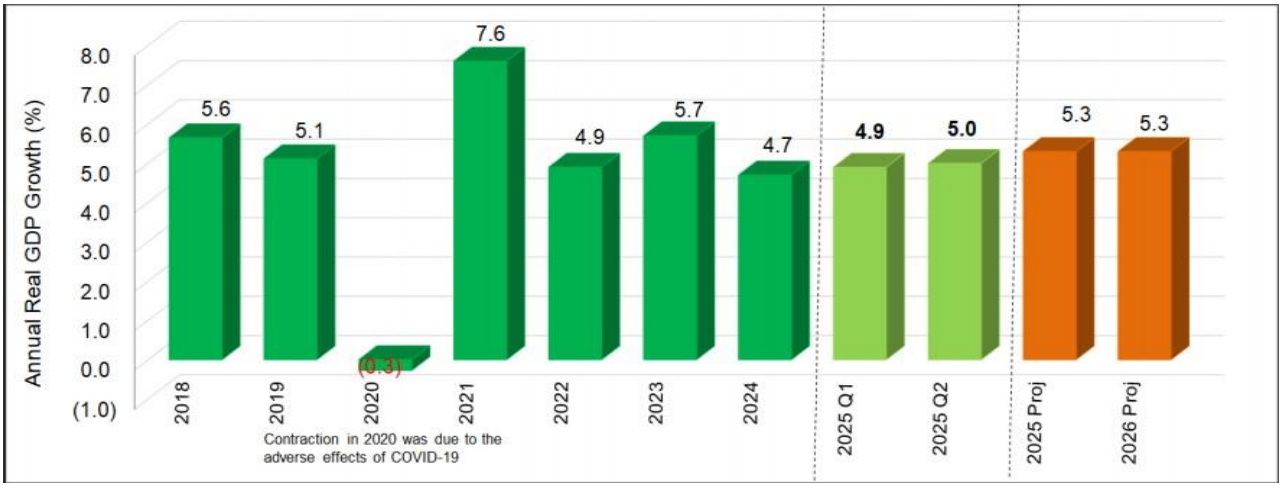
The information and communication sub-sector grew by 5.8 percent in the first quarter and 6.0 percent in the second quarter of 2025, compared to a growth of 9.2 percent and 6.7 percent in the corresponding quarters of 2024. This performance was supported by an increase in both domestic and international mobile voice traffic and an increase in mobile broadband data consumption. The financial and insurance sub-sector recorded growth of 5.1 percent in the first quarter and 6.6 percent in the second quarter of 2025, compared to 9.6 percent and 8.0 percent in the corresponding quarters of 2024. The slower growth reflects the impact of easing interest rates,

which moderated earnings from financial intermediation, alongside relatively modest credit growth to the private sector.

Leading indicators of economic activity point to improved performance in the third quarter of 2025. The growth of the economy is expected to pick up to 5.3 percent in both 2025 and 2026, supported by the continued resilience of key service sectors and agriculture, and the continued recovery of the industry sector. The outlook will be reinforced by the ongoing implementation of priorities under the Bottom-Up Economic Transformation Agenda (BETA).

Figure 1 Annual Real GDP Growth Rates, Percent

Figure 1: Annual Real GDP Growth Rates, Percent



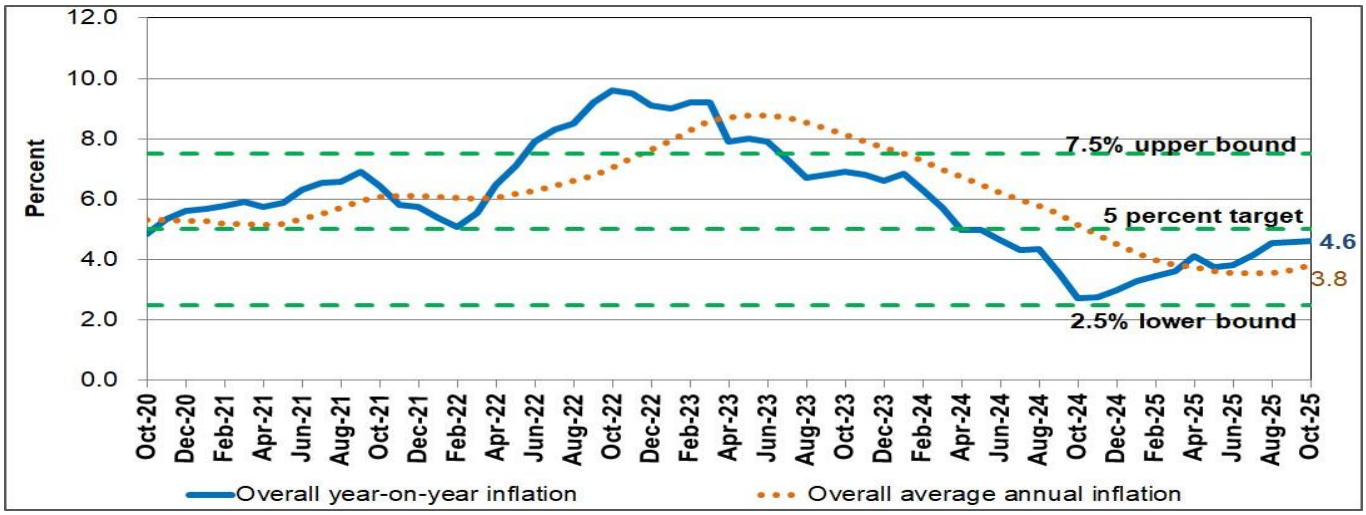
Data Source: Kenya National Bureau of Statistics

2.1.1 Inflation Developments

Overall, year-on-year inflation has declined and remained below the mid-point of the policy target range of 5.0 ± 2.5 percent since June 2024. The stable inflation has been supported by: abundant supply of food attributed to favorable weather conditions coupled with government interventions; lower fuel inflation attributed to the stability of the exchange rate; lower international oil prices; and the decline in non-core inflation due to the impact of previous monetary policy tightening. Inflation stood at 4.6 percent in October 2025, compared to 2.7 percent in October 2024. The slight increase reflects the easing of monetary policy.

Core inflation increased to 2.7 percent in October 2025 from 1.8 percent in October 2024, largely driven by higher prices of processed food items. Non-core inflation rose to 9.9 percent in September 2025 from 5.1 percent in October 2024, driven primarily by sharper increases in transport costs, as well as higher prices of vegetables, particularly tomatoes, carrots, onions, and cabbage, alongside pressures from utilities and energy.

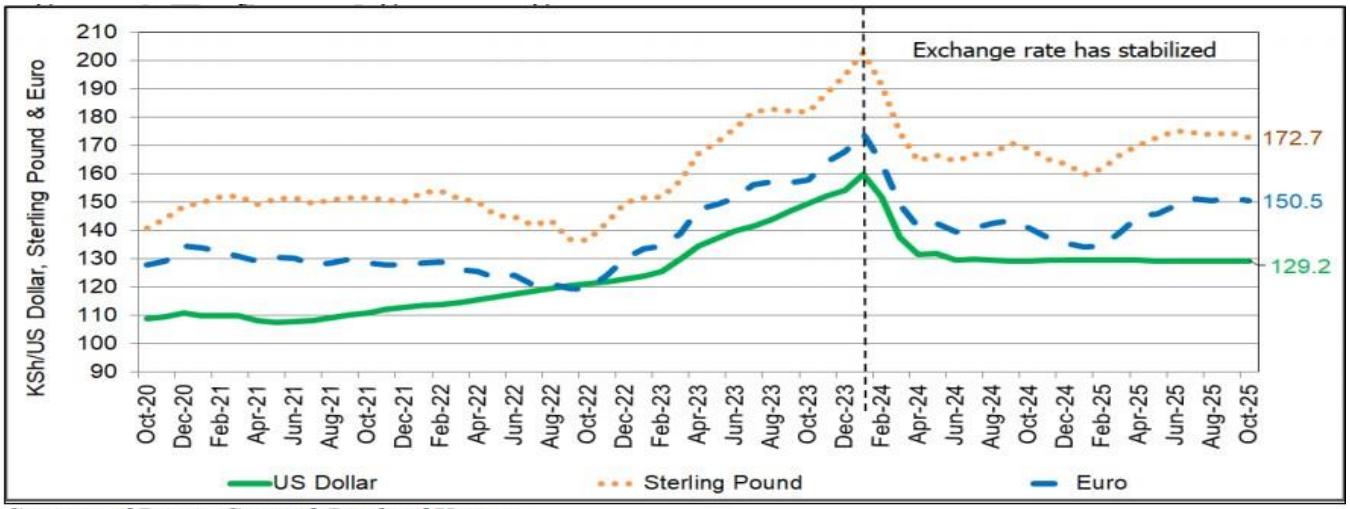
Figure 2: Inflation Rate, Percent



2.1.2 Exchange Rate Developments

The Kenya Shilling remained relatively stable against the US Dollar, exchanging at an average of KSh 129.2 in October 2025, the same as in the corresponding period of the previous year. However, the Shilling depreciated against the Sterling Pound and the Euro by 2.3 percent and 6.8 percent, respectively. The Sterling Pound averaged KSh 172.7 in October 2025, up from KSh 168.8 in in October 2024, while the Euro averaged KSh 150.5 compared to KSh 140.9 over the same period. Overall, the foreign exchange market remained wellsupported by steady inflows from agricultural exports and diaspora remittances, which helped cushion the Shilling against excessive volatility.

Figure 3: Kenya Shillings Exchange Rate



Source of Data: Central Bank of Kenya

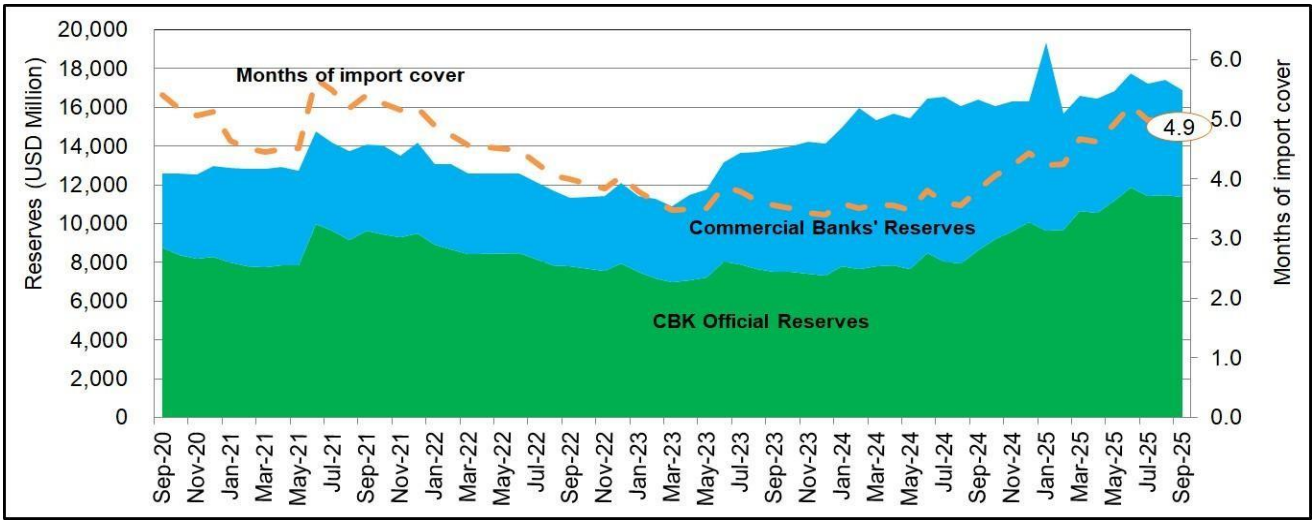
2.1.3 Foreign Exchange Reserves

The banking system's foreign exchange holdings remained strong at US$. 16,892.3 million in September 2025 from US$. 16,391.4 million in September 2024. The official foreign exchange reserves held by the Central Bank stood at US$. 11,383.6 million compared to US$ 8,602.6 million over the same period in 2024.

Commercial banks' foreign exchange holdings decreased to US$. 5,508.7 million in September 2025 from US$. 7,788.8 million in September 2024.

The official reserves held by the Central Bank in September 2025 represented 4.9 months of import cover as compared to the 3.8 months of import cover in September 2024. These reserves continue to provide adequate cover and buffer against any short- term shocks in the foreign exchange market. It surpasses the requirement of a minimum requirement of 4 Months of import cover.

Figure 4: Foreign Exchange Reserves (USD Million)



2.2 County Economic Outlook

The county government has continued to demonstrate remarkable resilience and stability in the face of various economic challenges, contributing positively to the overall economic growth of the region. Between the years 2020 and 2024, the county played a significant role by contributing an average of 0.6% to the national economy, a figure that underscores its importance within the broader economic landscape. This contribution reflects not only the county's strategic initiatives aimed at fostering business development and attracting investments but also the hard work of local enterprises and the workforce.

The figure below illustrates the 5-year average of how different counties have contributed to the gross domestic product (GDP), providing a comparative perspective that highlights the counties' steady performance. Such data

is critical for understanding regional economic dynamics and can serve as a benchmark for future growth strategies. By analyzing these contributions, stakeholders can identify areas for improvement and potential opportunities for collaboration among counties to enhance overall economic resilience.

Figure 5: Average County Share of Gross County Product, 2020-2024



Source of Data: Kenya National Bureau of Statistics

The county contributed a modest 0.7% to the agricultural sector, which remains pivotal to overall economic growth and regional development. Consequently, agriculture is expected to spearhead the evolution and transformation of the county's economy. Other sectors include secondary economic activities such as mining and quarrying, to which the county contributed an average share of 0.5% over the five years. The services sector—encompassing all economic activities other than agriculture, forestry, fishing, manufacturing, mining, quarrying, construction, and utilities such as electricity and water supply—accounted for an average county contribution of 0.7% during the same period.

The entry of companies such as Devki in Manga, the establishment of Special Economic Zones (SEZs) in Marungu ward, and Skyward's partnership with KCAA and the County Government of Taita Taveta at Ikanga airstrip are expected to drive significant advancements in the industrial and transport sectors.

Additionally, major infrastructure and social development projects—including the Moi Voi County Referral Hospital Complex, the modern Voi market, the Chala–Njukini–Elasit–Oloitoktok road, and the revival of the Voi–Taveta railway line—are set to further stimulate economic growth and development across the county.

3. Budget Priorities and Fiscal Framework For 2026/2027 and The Medium Term

The Fiscal Year 2026/27 and the medium-term budget are anchored upon the County Government's developmental and policy priorities, which are designed to advance its agenda of fostering peace, love, and sustainable socio-economic development throughout the county. This objective will be realized through the execution of prioritized programs aimed at enhancing service delivery while simultaneously bolstering revenue mobilization and upholding prudent expenditure.

3.1 County Broad Priorities for FY 2026/2027

The main goal of the MTEF 2026/2027 is accelerated social-economic transformation with special emphasis on food security, special groups empowerment, and open and transparent government to steer our County's development agenda forward.

The broad priorities are therefore aimed at:

a) Effective land use planning and sustainable management of resources.
b) Access to quality and affordable education and training
c) Investing sufficiently in agriculture for improved Food and nutrition Security (value addition)
d) Increased access to quality, affordable, adequate, and timely Health Care and Medical Services
e) Access to adequate and safe water for domestic, livestock, and agricultural use.
f) Investing sufficiently in renewable energy as well as training on modern energy conservation measures.
g) Investing significantly in the special interest groups (Youth, women, PWDs, elderly), sports, and Performing Arts.
h) Sustainable management of mineral resources - through value addition, marketing and support to small and artisanal miners.
i) Diversification of tourism and culture through promotion of eco-tourism, cultural tourism and sports tourism as well as the protection of historical sites
j) Investing in physical Infrastructure; Improving and maintaining the entire road infrastructure.

3.1.1 Departmental/Sectoral Budget Priorities for FY 2026/2027 and The Medium Term

The detailed of sectoral and departmental priorities are as discussed below based on their resource requirement for the FY 2026/2027:

3.1.1.1 Agriculture, Livestock, Irrigation, Blue Economy, and Cooperative Development

The sector's strategic objective is to improve crop, livestock, and fisheries production; productivity and sustainable development; management of land and water resources to achieve food security for economic growth and development of the county.

The priorities are to improve food and nutrition security through strengthening the delivery of extension services, development of disease and pest control, development and improvement of the fish market, development and improvement of the irrigation infrastructure, and policy development.

Improve income and employment creation through promotion of commercialization of agricultural value chains, development of livestock marketing infrastructure, facilitate livestock trade and animal movement control and promote fish trade.

Promote natural resource management through promotion of agroforestry and fodder trees, soil and water conservation, water harvesting for irrigation, and sustainable use of natural resources (Land, water).

Public health, food safety, and hygiene through promotion of appropriate post-harvest management practices, safe and wholesome food of animal origin, safe fish and fish products, and management and control of zoonotic diseases and microbial residues.

Programme	**Outcomes**	**Programme objectives**
Crop Development	Increased crop productivity, incomes, and access to markets	To increase crop productivity and output
Livestock Production	Increased livestock productivity and market access	To increase livestock production and productivity, market access, and resilience to climate change.
Veterinary Services	Improved animal and human health, livestock productivity, and food security	To reduce animal disease incidences to safeguard human health and improve food security.
Fisheries and Blue Economy Development	Increased fisheries productivity and market access	To increase aquaculture and capture fish productivity, market access, and safeguard food safety
Irrigation Infrastructure Development	Increased crop productivity and output	To improve irrigation infrastructure
Cooperative Development	Increased cooperative development and management	To promote sustainable cooperative movement through capacity building and the provision of appropriate policy, legal, and institutional frameworks.

3.1.1.2 Public Works, Infrastructure, Housing, and Energy

This sector is responsible for quality road construction and maintenance, quality building construction and maintenance, improving living standards by maintaining existing county government buildings, reducing damages due to fire incidences and increasing road safety.

The priorities include the general administration, planning and support services, roads infrastructure development, which includes opening, maintenance of county roads, and constructing structures, Housing, disaster management, transport, energy, and public works and infrastructure. To implement this, there will be purchase of more road making equipment and machinery, and regular site inspection and reporting.

Improve road safety and controlled parking through creating roads safety awareness, increasing road furniture (bumps, signs), and maintaining the designated parking areas.

Housing Infrastructure development and maintenance services through maintaining and managing inspection of existing government buildings and allocating more Funds for maintenance.

Programme	**Strategies**
General Administration, Planning and Support	Develop and administer policies, standards and guidelines towards safe and cost effective, sustainable infrastructure and other public works and, track progress of activities and assess performance against the planned targets and timelines
Road Infrastructure Improvement	Construct and maintain road networks for improved accessibility to resources and services
Public Works, Transport and Energy	Coordinate sustainable design, documentation, supervision and development of infrastructure projects
Disaster Management and Firefighting services	Strengthen disaster risk preparedness, reduction and management

3.1.1.3 Trade, Tourism, Culture and Industrialization

Priorities	**Strategies**
Trade and Industrial development	Market infrastructure improvement; industrial infrastructure improvement, training and capacity building, investment promotion, creation of market linkages

Tourism promotion and development	Tourism products mapping, branding and marketing; tourism diversification, tourists attraction sites infrastructure improvement, sporting tourism.
Culture promotion and development	Cultural tourism promotion and marketing of Taita heritage: traditional dances, music and foods through exhibition and festivals. Development of cultural sites to preserve their value and policies.

3.1.1.4 Health Services

The health services sector is committed to ensuring access to quality, affordable and timely preventive, promotive, curative and rehabilitative healthcare to all.

To achieve its objective, the sector has outlined the following strategies to be implemented in FY 2026-27 and the medium term

Priorities	Strategies
Promote Community Health Interventions	Adopt the Primary health care act and Pay Stipends for Community Health Promoters to promote Advocacy and health education at Community levels
Control HIV AID, TB & Malaria	Education and advocacy on change and health seeking behaviors including schools and Learning institutions
Promote Nutrition status for the children	Sensitization of community of Agricultural practices, Food farming and Dieting
Improved workers skills on curative & rehabilitative services	Ensure Continuous Training & capacity building of health care workers on skills such as CEMONC, EMONC, MPDSR, LARC, FANC
Improved Emergency and chronic diseases services	Mobilize resources for identified works at hospitals including Ambulances.
improved accessibility & utilization of health services	Mobilize resources for identified renovations and construction works at health centers & dispensary
Improved functionality & availability of Medical Equipment	Adopt a special Medical Equipment Service for Routinely purchasing and maintaining medical equipment
Improved Stock of HPTs (medical drugs & Surgical supplies)	Operationalize HPTs Unit to Lobby & Quantify for a Standalone budgetary allocation by County Treasury

Improved Human Resource Welfare	Ensure adequate Re numeration, Training, Promotion & Motivation for Staff
Improved Facility Improvement Fund (FIF)	Enhance internal Audits & Automation for Revenue collection and Reporting at hospitals and points of collection. Review the hospitals price list to market trends. Operationalize Hospital Boards.
Reduced Pending Bills	Strengthen Monitoring, Evaluation and Reporting in County Health System
Managed Wage bill	Put up an elaborate Human Resource Management System to coordinate planning, career progression, succession planning & knowledge management in health department
Improved Resource Mobilization	Expand from equitable share & Own Source revenue to Inviting External investors

3.1.1.5 Education, Libraries and VTCs

The sector's overall objective is ensuring access to quality education and training, aimed at building a productive society for socio-economic development.

The priorities are improvement of infrastructure in ECDE and VTCs by equipping and staffing them, provision of capitation and digital learning in ECDEs, specialization and development of homecrafts in VTCs and enhancing the schools feeding programme.

The department also endeavors to adequately fund bursaries and scholarships, provide mobile library equipment, book stocking and construction of community libraries.

3.1.1.6 Lands, Physical Planning, and Mining

The sector's mandate includes ensuring proper land use planning and management, promote sustainable mining and environmental conservation and improve mineral resource management.

The priorities are preparation of County spatial plan, strategic urban development, upgrading of informal settlement, urban & local areas, settlement planning and development control.

Establishment of Voi and Taveta municipalities, opening up of municipality roads and formation of urban management committee and boards.

Support artisanal and small-scale miners, minerals exploration and extraction and develop a minerals marketing strategy.

Solar electrification in hospitals, schools, markets, irrigation systems, feed formulation machines, solarized honey refining machines and street lighting, Installation of solar water heaters and use of solar energy in mining sites.

Voi Municipality

The Voi Municipality strategies and priorities include:
To establish efficient, transparent, and accountable municipal governance systems that ensure optimal service delivery and meaningful citizen participation.
To develop, maintain, and manage comprehensive municipal infrastructure that supports sustainable urban growth and enhances quality of life.
To create a sustainable and livable urban environment through effective waste management, green space development, and environmental conservation.
To consolidate planning frameworks, secure land tenure, protect public land and enable sustainable urban growth.

3.1.1.7 Public Administration and Intergovernmental Relations (County Assembly, Office of the Governor and Deputy Governor, Devolution, Public Service and Administration, Finance and Economic Planning and County Public Service Board)

The sector is committed to ensuring an all-inclusive leadership, Sound fiscal policy formulation, Prudent management of Public resources and Public service welfare.

Ensure staff training, timely salary processing, implementation of Huduma Mashinani programmes, policy review, and the promotion of civic education and public participation.

Conduct a mid-term review of the implementation of CIDP2023-2027 with an aim of revising or upholding the key deliverables and indicators.

Enhance budget absorption by departments through capacity building and fast tracking of procurement processes as well as to Minimize the accumulation of new pending bills while at the same time offsetting the historical bills. Strengthening M&E by capacity building the Unit and collaborating with KNBS to strengthen the county statistics function (Preparation of CSA, surveys and other statistical information)

Enhancing OSR generation through capacity building of all revenue-generating entities, exploration of new streams, full automation of OSR management.

Adequate remuneration and continuous promotion of staff, conducting and implementing training needs and benchmarking.

Enforcing internal control mechanism and internal audit and ensuring timely preparation of statutory documents and reports.

Focuses on transforming human resource management to enhance service delivery, equity, inclusivity, and employee motivation through professional training development, and ensuring fair, transparent and merit based human resource practices in line with legal and policy frameworks

3.1.1.8 Youth affairs, Gender, Sports and Social Services

The sector comprises Sports development, Youth affairs, Social Services, Gender, and It is mandated to promote youth empowerment, training, and investment and promote sports at all levels to enhance youth participation in development activities.

Youth Affairs

Empowering youth through education, training, and entrepreneurship (i.e. Material support), Enhancing skills development (i.e. establishment of youth-friendly centers fully equipped), Promoting youth participation in governance and decision-making (involving the youth in public participation in policy-making and other relevant government documents).

Social Services

Addressing issues affecting vulnerable groups such as orphans, PWDs, and the elderly (through capacity building forums and community barazas), drafting and implementation of policies (Grant policy and social development policy), Equipping social halls and grant/material support to community groups). Poverty alleviation, empowerment and enterprise development as a sub-program aims to reduce the number of households living below the poverty line through the ultra-poor graduation model.

Gender

Achieving gender equality and equity in all sectors (Formulation of Gender mainstreaming policy, GBV Bill), addressing gender-based violence (GBV) and discrimination (Equipping of the Bura GBV rescue center, purchase of the GBV Rescue Van and sensitization forums on GBV), Promoting women's economic empowerment, Identifying and establishing of gender safe spaces/situation rooms and leadership (holding conferences in women leadership).

Sports

Talent identification and development in sports i.e. sports facilities improvement, skill development, provision of play equipment, support ongoing competitions/ tournaments and establishment of talent academies

3.1.1.9 Water, Environment, Sanitation, Climate Change and Natural Resources

Priorities	Strategies
Water infrastructure improvement by ensuring safe and clean water for human and animal use.	Scaling up community-driven adaptation investments targeting water security, flood control, drought resilience, and climate-smart livelihoods.
Climate Change Adaptation and Resilience Building	Strengthening early warning systems and climate risk information services

Environmental Conservation and Pollution Management	Enhancing solid waste management infrastructure and promoting circular economy approaches. Strengthening enforcement of environmental regulations and compliance monitoring.
Forestry, Landscape Restoration and Biodiversity Conservation	Expansion of afforestation, reforestation, and agroforestry programmes to increase tree cover and restore degraded landscapes. Protection of water towers, riparian zones, and biodiversity hotspots
Natural Resource Governance and Community Participation	Strengthening community institutions for sustainable natural resource management. Promoting benefit-sharing mechanisms and conflictsensitive resource governance
Climate Governance, Financing and Mainstreaming	Strengthening climate change planning, coordination, and reporting mechanisms. Enhancing access to climate finance, including county climate funds and development partner resources.

3.1.2 Departmental/Sectoral Resource Requirement

Department	**Amount**
Devolution, Public Service and Administration	**958,435,527**
General Administration, Planning and Support Services	450,935,527
Devolved Governance	28,000,000
County Inspectorate	30,000,000
Kenya Devolution Support Programme II (KDSP II)	449,500,000
Finance and Economic Planning	**832,978,539**
General Administration, Planning and Support Services	662,978,539

Public Finance Management	107,000,000
Budget and Economic Policy Formulation, Coordination, and Management	63,000,000
Agriculture, Livestock, Irrigation, Cooperative Development, and Blue Economy	**790,868,633**
Crop Development	49,070,000
Livestock Production	15,800,000
Fisheries and Blue Economy Development	14,500,000
Veterinary Services	32,402,000
General Administration, Planning and Support Services	419,946,633
Irrigation Development	4,700,000
Co-operative Development	11,200,000
National Agriculture Value Chain Development Programme (NAVCDP)	243,250,000
Water, Sanitation, Environment, Climate Change, and Natural Resources	**2,441,904,587**
Natural Resources support	59,000,000
General Administration support and support services	202,304,587
Climate change adaptation	520,000,000
Water Infrastructure development	400,000,000
Sanitation services	1,260,600,000
Education, Libraries, and VTCs	**828,988,123**
VTCs and Home Craft Development	25,500,000
ECDE Development	31,300,000
Library Services	50,000,000
General Administration, Planning and Support Services	722,188,123
Health Services	**4,119,296,339**
Curative and Rehabilitative Health Services	393,760,000
Preventive and Promotive Health Services	607,536,760
General Administration, Planning, Management Support and Coordination	3,117,999,579
Trade Tourism Culture and Industrialization	**124,229,395**

General administration planning and support services	89,229,395
Trade development	16,500,000
Culture development	6,000,000
Tourism development	12,500,000
County Public Service Board	**109,000,000**
General Administration, Planning and Support Services	88,900,000
County Public Service Board	6,000,000
Human Resource Planning, Management, and Development	14,100,000
Public Works, Infrastructure, Housing, and Energy	**4,934,024,725**
General administration, planning, and support services	172,624,725
Road's infrastructure improvement	2,729,500,000
Public works, Energy, Transport, and Housing	827,700,000
Disaster & Firefighting Management	1,204,200,000
Lands, Physical Planning, and Mining	**135,000,000**
Land Survey and Mapping	44,500,000
local physical and land use planning	44,500,000
Mineral Resources Management	12,000,000
Artisanal and small-scale miners support	11,000,000
Mine extension and compliance assistance services	23,000,000
Youth Affairs, Sports, Gender and Social Services	**323,000,000**
Sports and talents development	62,000,000
Community development and social services	73,000,000
General administration, planning and support services	64,000,000
Gender development	38,000,000
Youth development	86,000,000
Mwatate Municipality	**319,600,000**
Security Lighting	2,500,000
Roads Infrastructure Improvement and Development	86,100,000

Work Environment and Fleet Management	45,000,000
Disaster Management	200,000,000
Environmental Protection	86,000,000
Voi Municipality	**205,880,000**
General administration, planning, and support services	93,690,000
Infrastructure Development and Improvement	90,000,000
Urban Environmental Management	20,090,000
Animal Control and Welfare	2,100,000
Taveta Municipality	**61,000,000**
Infrastructure Development Improvement and Maintenance	33,000,000
Solid waste management	18,000,000
General Administration, Planning and Support Services	10,000,000
TOTAL	**16,184,205,868**

Table 7: Departmental/Sectoral Resource Requirement

3.2 Fiscal Framework for FY 2026/2027 and the Medium Term

3.2.1 Revenue Projections

In the FY 2026/2027, the county government expects to receive KShs **5,830,240,868** as equitable share from the national government. The county has further projected to raise KShs **500,000,000** as Own Source Revenue and KShs **300,000,000** from our health facilities. This implies that the amount of shareable revenue to be allocated to the county departments for FY 2026/2027 is KShs **6,330,240,868**

Below is a summary table of the revenue projection:

Revenue Source	FY 2025/2026	FY 2026/2027 Estimates	FY 2027/2028 Projections
Equitable Share	5,760,449,685	5,830,240,868	6,121,752,911
Own Source Revenue	669,600,000	500,000,000	730,000,000
Total Revenue	**6,710,049,685**	**6,330,240,868**	**6,851,752,911**

Table 8: Resource Envelop

Besides the sources of revenue highlighted above, the county expects to benefit from additional allocations from the National Governments share of revenue, that is;

1.Unconditional Additional Allocations

a. Court Fines and 20% Share of Mineral royalties-**Kshs 23 million**

2.**Conditional Additional Allocations**

a. Conditional Grant for Community Health Promoters- **Kshs 41 million**
b. Conditional Grant for County Aggregated Industrial Parks (CAIPS) Programme- **Kshs 250 million**
c. Allocation from 0.5% of the housing levy fund to the County Rural and Urban Affordable Housing Committes**Kshs 7.7 million**

Further, the County is set to benefit from additional allocations financed through proceeds of grants and loans from the development partner(s) listed below for FY 2026/2027 to support the implementation of various Programmes and projects

a) IDA (World Bank) Credit/Grant for Building Resilience and Responsive Health Systems BREHS- **Kshs 42 million**

b) IDA (World Bank) Credit/Grant for the National Agricultural Value Chain Development Project-**Kshs 105 million**

c) IDA (World Bank) Credit/Grant for the Water and Sanitation Development project- **Kshs 100 million**

*IDA-FLLoCA -CCRI, KUSP-UIG, KUSP-UDG, KDSP Level 1& 2, and K-WASH grants are to be allocated among County Governments on the basis of the criteria set out in Section 6 (2) (e) (k) (m) (r), (t) and (v) of the County Government Additional Allocations Act, 2026 respectively.

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3.2.2 Pending Bills

As of 30th June 2025, the County Government disclosed outstanding liabilities totaling KShs. 2.017 billion These pending obligations stem from the completion of initiatives commenced in prior fiscal years. The outstanding liabilities, will be prioritized and settled in the ensuing fiscal year 2026/2027. Moreover, in a concerted effort to diligently monitor and curtail the proliferation of pending bills, the County Government has wholeheartedly adopted the E-Procurement cycle. This strategic initiative will facilitate the precise alignment of all procurement for goods and services with budgetary allocations prior to the initiation of activities.

3.2.3 Resource Allocation Criteria

The total sectoral resource requirement according to our CIDP III and FY 2026/27 CADP is KShs. 24.0B and 16.1 B, respectively. There is a need to prioritize and rationalize expenditure requirements of each sector by eliminating non-core expenditures, while improving efficiency in development and projects implementation, and without compromising efficient service delivery. The following criterion has been used in the proposed FY 2026/2027 departmental allocations.

1. Non-discretionary expenditure takes first priority.
2. Sectoral priority areas proposed by the public in the CIDP and CADP influence the planning and funding framework.
3. Completion of ongoing and stalled critical infrastructure projects. This is to ensure the government gets value for money and citizens reap from investment of public resources.
4. Pending bills. In a bid to reduce and clear the county debt, significant resources have to be set aside at least 20% of the total pending bill on basis of first in first out

3.2.4 Proposed/Tentative Departmental Ceilings

Vote	Department/Arm	Personnel Costs	Recurrent	Total Recurrent	Development	Total	%
3261	County Assembly	345,303,788	344,343,291	689,647,079	100,000,000	789,647,079	12.5%
3262	Devolution, Public Service and Administration	118,000,000	21,154,879	139,154,879	10,000,000	149,154,879	2.4%
	4th cycle SRC salary review(Phase 1)	60,107,097		60,107,097		60,107,097	0.9%
	Staff Medical Cover		230,000,000	230,000,000		230,000,000	3.6%
3263	Governor and Deputy Governor's	130,630,219	101,157,275	231,787,494	0	231,787,494	3.7%
3264	Finance and Economic Planning	175,050,000	100,209,779	275,259,779		275,259,779	4.3%
	County Emergency Fund		10,000,000	10,000,000		10,000,000	0.2%
	Provision for pending bills		0	0	100,852,560	100,852,560	1.6%

3265	Agriculture, Livestock Development, Irrigation, Cooperative Development and Blue Economy	214,946,633	21,734,024	236,680,657	83,363,139	320,043,796	5.1%
3267	Water, Environment and Climate Change	110,304,587	19,653,695	129,958,282	100,624,978	230,583,260	3.6%
3268	Education, Libraries and VTCs	528,300,000	20,839,524	549,139,524	89,966,939	639,106,464	10.1%
	Bursaries and Scholarship		0	0	200,000,000	200,000,000	3.2%
3269	Health Services	1,961,239,540	170,166,491	2,131,406,031	74,590,567	2,205,996,598	34.8%
3270	Trade, Tourism, Industrialization and Culture	38,632,349	15,668,464	54,300,813	83,843,206	138,144,019	2.2%
3271	County Public Service Board	42,980,000	14,710,996	57,690,996	4,500,000	62,190,996	1.0%
3272	Public Works, Housing, Infrastructure and Energy	53,828,636	25,993,051	79,821,687	149,587,866	229,409,553	3.6%
3273	Lands, Mining and Urban Development	35,218,534	15,750,681	50,969,215	16,201,092	67,170,307	1.1%
3276	Youth, Gender, Sports and Social Services	34,173,188	18,649,260	52,822,448	218,181,049	271,003,497	4.3%
3279	Mwatate Municipality	0	15,081,693	15,081,693	21,177,868	36,259,561	0.6%
3280	Voi Municipality	0	10,932,168	10,932,168	17,828,072	28,760,240	0.5%
3281	Taveta Municipality	0	10,559,551	10,559,551	18,811,236	29,370,788	0.5%
3282	Office of the County Attorney	13,000,000	12,392,903	25,392,903		25,392,903	0.4%
SHAREABLE REVENUE		**3,861,714,571**	**1,178,997,725**	**5,040,712,296**	**1,289,528,573**	**6,330,240,868**	**100**
ADD							
ADDITIONAL COUNTY ALLOCATION		0	42,000,000	42,000,000	1,035,700,000	1,077,700,000	
TOTAL COUNTY BUDGET		**3,861,714,571**	**1,220,997,725**	**5,082,712,296**	**2,325,228,573**	**7,407,940,868**	
%		**52**		**69**	**31**	**100**	

Table 9: Proposed/Tentative Departmental Ceilings

3.3 Public Participation and Stakeholders Engagement

Public participation is a necessary tool in the process of policy formulation. The constitution of Kenya considers public participation as a principle of public finance management. The County Government Act (Section 115) makes it mandatory for the public participation to be done during the county planning and budgeting process.

The main objectives of public participation are as follows:

1. To share information and create public awareness on policies, programmes and projects to be undertaken by the government on their behalf.
2. To ensure that the issues of concern from the public are considered in the decision-making process.
3. To enhance public understanding and collaboration in deciding on programmes and projects that best suit the interests of citizens.

In fulfillment of this, this document was subjected to public for a countywide at the subcounty level in February 2026.

4. Fiscal Framework and Fiscal Risk

4.1 Fiscal Responsibility Principles

The Public Finance Management Act, 2012 sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. Section 107(2) states that in managing the county government's public finances, the county treasury shall enforce the following fiscal responsibility principles:

(a) Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
(b) 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;
(c) Over the medium term, the government's borrowings shall be used only for financing development expenditure and not for recurrent expenditure;
(d) The county debt shall be maintained at a sustainable level as approved by county assembly;
(e) The fiscal risks shall be managed prudently, and a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, considering any tax reforms that may be made in the future.

4.2 Fiscal Policies and Strategies

Some of the policies and strategies to be adopted in the FY 2026/2027 and the medium term include:

a) Implementation of a Project Management framework where Planning, approval and implementation of projects will be based on suitability, acceptability, viability, impact, and sustainability.

b) Ongoing and Stalled projects will be given first priority to prevent wastage of resources.
c) For huge capital projects, the planning and implementation will be done in phases to ensure efficiency.
d) The county government will implement measures and strategies to enhance its Own Source revenue collection to supplement the funds received from the Exchequer.
e) County Spatial Planning will be prioritized as a strategy towards streamlining development processes and enhancing the County OSR.
f) Establishment of the Monitoring, Evaluation and Statistics unit to enhance access to data and information for decision-making purposes