COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

2026 COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP)

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FOREWORD

The 2026 County Budget Review and Outlook Paper (CBROP) for Elgeyo Marakwet is an integral part of our budget process and an essential element of good financial management. It provides a review of the County's fiscal performance for the financial year 2025/26 and outlines the implications of this performance on our medium-term fiscal framework. By doing so, the CBROP strengthens the link between policy priorities, planning, and budgeting, ensuring that resources are directed towards initiatives that deliver maximum impact for our citizens.

This document not only evaluates the county's revenue and expenditure performance but also reflects on the broader economic environment at both national and global levels. It highlights challenges and opportunities that influence our fiscal outlook, while also identifying lessons that will help improve the efficiency and effectiveness of resource allocation. In particular, it provides a framework for addressing variances between planned targets and actual performance, and for instituting corrective measures where necessary.

Looking forward, the 2026 CBROP will guide the preparation of the 2026/27 budget and provide a foundation for fiscal strategies aligned with the County Integrated Development Plan (CIDP III 2023–2027) and other development blueprints. It will also play a critical role in enhancing transparency, accountability, and fiscal discipline; values that are central to our governance.

With this CBROP, we reaffirm our commitment to prudent financial management, inclusive growth, and sustainable development. I am confident that the insights and strategies contained in this document will help steer Elgeyo Marakwet County towards greater economic resilience and improved service delivery for all our people.

ALPHAEUS K. TANUI

CECM FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENTS

The development of the 2026 County Budget Review and Outlook Paper (CBROP) has been a collaborative effort that brought together the dedication and expertise of officers from the County Treasury and other departments. Their contributions, both technical and advisory, were instrumental in ensuring the successful completion of this document.

We extend our sincere appreciation to the County Executive Committee Member (CECM) for Finance and Economic Planning for providing overall leadership, and to the Director and technical officers from the Economic Planning and Budgeting Directorate for their commitment and hard work throughout the process.

This CBROP is expected to play an important role in strengthening fiscal discipline, promoting transparency and accountability, and guiding the County in aligning resources with development priorities over the medium term.

KIPRUTO CHESOS

CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

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ABBREVIATIONS AND ACRONYMS

A/C	Account
ADP	Annual Development Plan
ASDSP	Agricultural Sector Development Support Programme
BETA	Bottom-up Economic Transformation Agenda
CAIP	County Aggregation and Industrial Park
CBR	Central Bank Rate
CBROP	County Budget Review and Outlook Paper
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
COB	Controller of Budget
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EDA	Equitable Development Act
ELRP	Emergency Locust Recovery Program
FIF	Facility Improvement Fund
FLoCCA	Financing Locally-Led Climate Change Action
FY	Financial Year
GDP	Gross Domestic product
IBEC	Intergovernmental Budget and Economic Council
ICT	Information and Communication Technology
KRA	Kenya Revenue Authority
KDSP	Kenya Devolution Support Programme

KISIP	Kenya Informal Settlement Program
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MSMEs	Micro,Small and Medium Enterprises
MTEF	Medium-Term Expenditure Framework
MTFF	Medium-Term Fiscal Framework
NSSF	National Social Security Fund
OSR	Own Source Revenue
PBB	Programme Based Budget
PFMA	Public Financial Management Act
POS	Point of Sale
PPP	Public Private Partnership
RLMF	Road Levy Maintenance Fund
SDGs	Sustainable Development Goals
SRC	Salaries and Remunerations Commission
UK	United Kingdom
USA	United States of America
WECOS	Wealth Creation and Optimization Strategy

CHAPTER ONE: INTRODUCTION

1.1 Background

The County Budget Review and Outlook Paper (CBROP) is prepared in line with the provisions of Section 118 of the Public Finance Management (PFM) Act, 2012. The 2026 CBROP reviews the fiscal performance of the financial year 2025/2026, incorporates the updated macroeconomic forecast, and takes into account the experiences and lessons drawn from the implementation of the budget estimates for the financial year 2025/2026.

1.2 Legal Framework for the Publication of the County Budget Review and Outlook Paper

The County Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012. The law provides that:

1. The County Treasury shall;
   a. Prepare a County Budget Review and Outlook Paper in respect of the County for each of the financial year and
   b. Submit the paper to the County Executive Committee by 30th September of that year.
2. The County Budget Review and Outlook Paper shall include:
   a. Actual fiscal performance in the previous year compared to the budget appropriation for that year;
   b. The updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper;
   c. Information on –
      i. any changes in the forecasts compared with the County Fiscal Strategy Paper; and
      ii. how actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles, or the financial objectives in the County Fiscal Strategy Paper for that

financial year;

d. Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.

3. The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, within fourteen days after its submission.
4. Not later than seven days after the County Budget Review and Outlook Paper is approved by the County Executive Committee, the County Treasury shall—
   a. Arrange for the Paper to be laid before the County Assembly; and
   b. As soon as practicable after having done so, publish and publicize the Paper.

1.3 Fiscal Responsibility Principles in the Public Financial Management Law

In line with the constitution, the Public Financial Management Act, 2012 sets out the fiscal responsibility principles to ensure prudency and transparency in the management of public resources. The PFM law under Section 107 (b) states that:

1. The County government's expenditure shall not exceed its total revenue.
2. Over the medium term a minimum of 30% of the county government 's budget shall be allocated to development expenditure.
3. The county government's expenditure on wages and benefits to employees shall not exceed 35 percent of the total revenue by regulations.
4. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure; and short-term borrowings shall only be restricted to management of cash flows and shall not exceed five (5%) of most recent audited county government revenue.
5. The County debt shall be maintained at a sustainable level as approved by the County assembly.
6. Fiscal Risks shall be managed prudently.

7. 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 future.

As will be shown in the subsequent chapters of this document, the county government has laid strategies to comply with these principles and legal requirements.

1.4 Objectives of 2026 County Budget Review and Outlook Paper

The objective of the 2026 CBROP is to provide a review of the fiscal performance for the financial year 2025/2026 and assess how this performance affects the financial objectives and fiscal responsibility principles outlined in the 2025 County Fiscal Strategy Paper (CFSP). Together with the updated macroeconomic outlook, the CBROP will form the basis for revising the current budget in the context of any supplementary estimates and in setting the broad fiscal parameters underpinning the next budget and the medium term.

The Public Finance Management Act (PFMA), 2012, provides the legal framework and standards for compliance within the Medium-Term Expenditure Framework (MTEF) budgeting process. In this regard, the 2026 CBROP will provide indicative sector ceilings to guide the preparation of the FY 2026/2027 budget and the medium-term framework. These ceilings are informed by the overall resource envelope and medium-term macro-fiscal projections as presented in Chapter Three and Chapter Four of this document.

Further, the 2026 CBROP will serve as the foundation for the development of the 2027 County Fiscal Strategy Paper (CFSP), including the prioritization of programmes and projects for implementation over the medium term, as outlined in the Third County Integrated Development Plan (CIDP III 2023–2027). The CBROP will therefore play a critical role in linking policy, planning, and budgeting to ensure efficient resource allocation and alignment with county development priorities.

The document is organized in five chapters as follows: Chapter One presents the background information, legal framework, fiscal responsibility principles, and objectives of the CBROP; Chapter Two reviews the fiscal performance for FY 2025/26 and its implications on the financial objectives of the 2026 CFSP; Chapter Three highlights recent economic developments and the macroeconomic outlook; Chapter Four provides the proposed resource allocation framework, including indicative sector ceilings;

while Chapter Five presents the conclusion.

CHAPTER TWO: REVIEW OF FISCAL PERFORMANCE IN FY 2025/26

2.1 Overview

The 2026 CBROP aligns with the county's priorities and challenges, guided by the CIDP 2023-2027, County Government policies, and priorities from public consultative forums, as reflected in the Annual Development Plan and the FY 2025/2026 Supplementary Programme Based Budget.

2.2 Overview of Fiscal Performance in FY 2025/26

During the period under review, the county government had a total approved supplementary budget of Kshs. 9,144,877,064 which comprised Kshs. 5,335,775,986 as recurrent budget and Kshs. 3,809,101,078 as development budget. Of the total budget Kshs. 5,515,146,712 was an equitable share from the National government, Kshs. 1,556,466,227 was balances brought forward from FY 2024/25, Kshs. 1,615,834,253 from partners as conditional grants and Kshs. 457,429,872 own source revenue.

2.3 Revenue Performance

2.3.1 Own Source Revenue

During the period under review, the county government earned a total of Kshs. 458,771,251 against a target of Kshs. 457,429,871 translating to 100.29% performance. There was an overcollection of Kshs. 1,341,379. Own Source Revenue grew from Ksh. 368,933,238 in FY 2024/25 to Ksh. 458,771,251 in FY 2025/26, representing a 24.4% increase over the same period.

Despite the overall positive performance in revenue collection, the over performance was attributed to the FIF streams with the other OSR streams having a shortfall of Kshs. 35,850,657 from a target of Kshs. 107,429,871.

The growth in revenue was driven by expansion in trading activities in the county which saw a rise in revenue from Trading licenses. The county government will aim to sustain this revenue growth trajectory by fully rolling out the Integrated Revenue Management System to include all revenue streams.

There was however, notable decline in revenue from Agricultural produce cess which was a result of unfavorable weather conditions which affected production of potatoes and other produce in the highlands of Marakwet West and Keiyo South.

In order to enhance compliance and enforcement, the county government will upscale efforts for spot checks in order to seal leakages. The county government will also be implementing mapping of all revenue streams with the aim of categorizing and defining existing and potential revenue streams for broadening the revenue base.

With the county's economy recovering from external shocks such as rising fuel costs, unpredictable weather conditions, it is expected that the business environment will be favorable for businesses to grow and attract more businesses. The ongoing construction of fresh produce markets at Iten, Chepkorio, Chebiemit and Cheptongei towns will, in the medium term, increase revenues collection from market entry fees.

The anticipated reopening of Flouspar mining company in Kerio Valley, is also expected to spur the transport sector, growth of businesses in the region and enhance agricultural productivity. Table 1 presents the breakdown of internal revenue realized during the financial year 2025/2026.

Table 1: Internal Revenue Breakdown FY 2025/26

Revenue Sources	Approved Estimates (Net) (Kshs.) A	Actual (Net) (Kshs.) B	Variance (Kshs.) C=B-A	Percent of Total (%)
Cess	29,300,000	17,577,737	-11,722,263	59.99
Land Rate	2,000,000	486,204	-1,513,796	24.31
Single Business Permits	26,700,000	22,554,995	-4,145,005	84.48
Property Rent	5,300,000	4,030,500	-1,269,500	76.05
Parking Fees	7,500,000	4,144,250	-3,355,750	55.26
Market Fees	7,550,000	6,136,496	-1,413,504	81.28
Advertising	7,800,000	4,100,540	-3,699,460	52.57
Hospital Fees (FIF)	345,000,000	383,120,736	38,120,736	111.05
Public Health Service Fees (FIF)	5,000,000	4,071,300	-928,700	81.43
Physical Planning and Development	4,920,000	1,708,700	-3,211,300	34.73
Hire of County Assets	0	20,600	20,600	100.00
Conservancy Administration	3,000,000	1,357,800	-1,642,200	45.26
Administration Control Fees and charges	456,614	366,500	-90,114	80.26
Park Fees	1,000,000	357,600	-642,400	35.76
Other Fines, Penalties and forfeiture Fees	1,900,000	243,766	-1,656,234	12.83
Miscellaneous Receipts Not classified elsewhere	10,003,258	8,493,526	-1,509,732	84.91
TOTAL	**457,429,872**	**458,771,251**	**1,341,379**	**100.29**

Source: *County Treasury*

2.3.2 External Revenue

For the period under review, the county was allocated an equitable share amounting to Kshs. 5,515,146,712 from the national government. Table 2 shows external revenue breakdown from the national government and donors.

Table 2: External Revenue Performance Report FY 2025/26

No	Revenue Source	FY 2025/26 1st Supplementary Approved Target (Kshs.)	Actual Disbursement (Kshs.)	Variance (Kshs.)	Revenue Performance (%)
		A	B	C	D=B/A*100
1	Equitable Share	5,515,146,712	5,515,146,712	0	100.00
2	Balance at CRF (Balances brought forward from FY 2024/25)	1,556,466,227	1,556,466,227	0	100.00
	Additional Allocations (Including Grants)				

No	Revenue Source	FY 2025/26 1st Supplementary Approved Target (Kshs.)	Actual Disbursement (Kshs.)	Variance (Kshs.)	Revenue Performance (%)
	Conditional Additional Allocations from the National Government's				
3	Settlement of Doctors' Salary Arrears	15,685,017		15,685,017	0.00
4	Community Health Promoters (CHPs) Programme	37,200,000		37,200,000	0.00
5	Supplement for Construction of County Headquarters				
6	County Aggregation and Industrial Parks (CAIPs) Programme	250,000,000		250,000,000	0.00
	Conditional Allocations from Loans and Grants				
7	DANIDA	6,222,000	6,222,000	0	100.00
8	Financing of FLLoCA County Climate Institutional Support (CCIS) Grant	1,560,900		1,560,900	0.00
9	Financing of FLLoCA County Climate Resilience Investment (CCRI) Grant	190,057,742	140,587,417	49,470,325	73.97
10	Financing of FLLoCA County Climate Resilience Investment (CCRI) Grant	15,480,000		15,480,000	0.00
11	Food Systems Resilience Project(FSRP)	246,153,846	246,130,311	23,535	99.99
12	Kenya Devolution Support Programme Phase Two (KDSP II) Level I Grant	72,909,500	70,503,589	2,405,911	96.70
13	Kenya Devolution Support Programme Phase Two(KDSP II) Level 2 Grant	352,500,000	148,496,076	204,003,924	42.13
14	Kenya Livestock Commercialisation Project (KelCop)	65,350,000	42,672,507	22,677,494	65.30
15	Kenya Urban Project (KUSP)-Urban Institutional Grant (UIG)	133,202,235	26,000,000	107,202,235	19.52
16	Kenya Urban Project (KUSP)-Urban Development Grant (UDG)	16,770,000		16,770,000	0.00
17	Kenya Informal Settlement Improvement Project (KISIP II)	157,000,000		157,000,000	0.00
18	Kenya Informal Settlement Improvement Project (KISIP II)	1,000,000	508,791	491,209	50.88
19	RMLF	52,755,391		52,755,391	0.00
20	0.5% of Affordable Housing Levy Fund	1,987,622		1,987,622	0.00
	Sub-Total	**8,687,447,192**	**7,752,733,629**	**934,713,563**	**89.24**

Source: County Treasury

2.4 Expenditure Performance

The total expenditure for the period under review amounted to Kshs. 6,060,441,672 against an approved supplementary budget of Kshs. 9,144,877,064 representing an underspending of Kshs. 3,084,435,392 which translates to under absorption of 33.73%. The under absorption is largely attributed to undisbursed external funds which had been budgeted for, consisting mainly of conditional grants. When the actual disbursed figures are compared with aggregate expenditure, under-absorption reduces from 33.73% in Table 3a to 22.18% in Table 3b thereunder respectively.

Table 3a: Aggregate Expenditure

DEPARTMENT	Approved Supplementary Recurrent (Kshs.)	Development (Kshs.)	Total Budget (Kshs.)	Total Actual Expenditure (Kshs.)	Balance (Kshs.)	% on Total Expenditure
County Assembly	707,601,002	126,872,402	834,473,404	729,014,636	105,458,768	87.36
Office of Governor	172,257,435	0	172,257,435	160,181,901	12,075,534	92.99
Finance and Economic Planning	254,161,717	0	254,161,717	252,141,010	2,020,707	99.20
Agriculture, Livestock, Fisheries and Irrigation	300,410,848	582,125,527	882,536,375	584,715,497	297,820,878	66.25
Water, Environment and Climate Change	66,630,009	697,464,267	764,094,276	420,605,838	343,488,438	55.05
Education and Technical Training	557,521,742	172,971,739	730,493,481	607,387,061	123,106,420	83.15
Health Services	2,173,862,791	265,569,809	2,439,432,600	1,864,009,397	575,423,203	76.41
Lands, Physical Planning, Housing and Urban Development	118,464,384	724,834,586	843,298,970	290,957,655	552,341,315	34.50
Roads, Public Works and Transport	269,062,865	331,843,003	600,905,868	468,862,596	132,043,272	78.03
Cooperatives, Trade, Industrialization, Tourism and Wildlife	87,162,651	533,914,222	621,076,873	108,869,431	512,207,442	17.53
Sports, Youth Affairs, Culture, Children and Social Services	114,664,801	18,505,523	133,170,324	97,387,093	35,783,231	73.13
Public Service, Devolution, Administration, Communication and	424,197,588	355,000,000	779,197,588	387,655,259	391,542,329	49.75

E-governance						
County Public Service Board	89,778,153	0	89,778,153	88,654,299	1,123,854	98.75
Totals	**5,335,775,986**	**3,809,101,078**	**9,144,877,064**	**6,060,441,672**	**3,084,435,392**	**66.27**

Source: County Treasury

Table 3b: Analysis of aggregate expenditure vs actual disbursed funds

DEPARTMENT	Approved Supp. Recurrent (Kshs.)	Development (Kshs.)	Total Budget (Kshs.)	Undisbursed Funds (Kshs.)	Total Budget Less Undisbursed (Kshs.)	Total Actual Expenditure (Kshs.)	Balance (Kshs.)	% on Total Expenditure
County Assembly	707,601,002	126,872,402	834,473,404		834,473,404	729,014,636	105,458,768	87.36
Office of Governor	172,257,435	0	172,257,435		172,257,435	160,181,901	12,075,534	92.99
Finance and Economic Planning	254,161,717	0	254,161,717		254,161,717	252,141,010	2,020,707	99.20
Agriculture, Livestock, Fisheries and Irrigation	300,410,848	582,125,527	882,536,375	22,701,029	859,835,346	584,715,497	275,119,849	68.00
Water, Environment and Climate Change	66,630,009	697,464,267	764,094,276	66,511,225	697,583,051	420,605,838	276,977,213	60.29
Education and Technical Training	557,521,742	172,971,739	730,493,481		730,493,481	607,387,061	123,106,420	83.15
Health Services	2,173,862,791	265,569,809	2,439,432,600	52,885,017	2,386,547,583	1,864,009,397	522,538,186	78.10
Lands, Physical Planning, Housing and Urban Development	118,464,384	724,834,586	843,298,970	283,451,066	559,847,904	290,957,655	268,890,249	51.97
Roads, Public Works and Transport	269,062,865	331,843,003	600,905,868	52,755,391	548,150,477	468,862,596	79,287,881	85.54
Cooperatives, Trade,	87,162,651	533,914,222	621,076,873	250,000,000	371,076,873	108,869,431	262,207,442	29.34

Industrialization, Tourism and Wildlife								
Sports, Youth Affairs, Culture, Children and Social Services	114,664,801	18,505,523	133,170,324		133,170,324	97,387,093	35,783,231	73.13
Public Service, Devolution, Administration, Communication and E-governance	424,197,588	355,000,000	779,197,588	206,409,835	572,787,753	387,655,259	185,132,494	67.68
County Public Service Board	89,778,153	0	89,778,153		89,778,153	88,654,299	1,123,854	98.75
TOTAL	**5,335,775,986**	**3,809,101,078**	**9,144,877,064**	**934,713,563**	**8,210,163,501**	**6,060,441,672**	**2,149,721,829**	**73.82**

Source: County Treasury

2.4.1 Recurrent Expenditure Absorption Rates

Total Recurrent Expenditure amounted to Kshs. 4,758,810,265 against an approved budget of Kshs. 5,335,775,986. This represents an absorption rate of 89.19 percent. The table below shows the analysis of the recurrent expenditure

Table 4: Analysis of the Recurrent Expenditure

DEPARTMENT	Approved Supp. Budget Recurrent	Undisbursed Funds	Total Budget Less Undisbursed	Total Recurrent Expenditure	Balance	% on Total Expenditure	% on Total Expenditure (Less Undisbursed Funds)
County Assembly	707,601,002		707,601,002	705,912,995	1,688,007	99.76	99.76
Office of Governor	172,257,435		172,257,435	160,181,901	12,075,534	92.99	92.99
Finance and Economic Planning	254,161,717		254,161,717	252,141,010	2,020,707	99.20	99.20
Agriculture, Livestock, Fisheries and Irrigation	300,410,848		300,410,848	265,047,057	35,363,791	88.23	88.23
Water, Environment and Climate Change	66,630,009		66,630,009	64,829,562	1,800,447	97.30	97.30
Education and Technical Training	557,521,742		557,521,742	542,837,740	14,684,002	97.37	97.37

Health Services	2,173,862,791	52,885,017	2,120,977,774	1,763,583,579	357,394,195	81.13	83.15
Lands, Physical Planning, Housing and Urban Development	118,464,384		118,464,384	102,473,718	15,990,666	86.50	86.50
Roads, Public Works and Transport	269,062,865		269,062,865	253,254,726	15,808,139	94.12	94.12
Cooperatives, Trade, Industrialization, Tourism and Wildlife	87,162,651		87,162,651	82,537,652	4,624,999	94.69	94.69
Sports, Youth Affairs, Culture, Children and Social Services	114,664,801		114,664,801	89,700,767	24,964,034	78.23	78.23
Public Service, Devolution, Administration, Communication and E-governance	424,197,588	2,405,911	421,791,677	387,655,259	34,136,418	91.39	91.91
County Public Service Board	89,778,153		89,778,153	88,654,299	1,123,854	98.75	98.75
Totals	**5,335,775,986**	**55,290,928**	**5,280,485,058**	**4,758,810,265**	**521,674,793**	**89.19**	**90.12**

Source: County Treasury

2.4.2 Development Expenditure Absorption Rates

Total cumulative development expenditure for the period under review amounted to Kshs**. 1,301,631,408** against an approved supplementary budget of **Kshs. 3,809,101,078.** This reflects an absorption rate of **34.17%**. This absorption has been distorted by the undisbursed conditional allocations amounting to Kshs**. 879,422,635** resulting in an underrepresentation by 19.23%. Table 5 shows the breakdown of Development expenditure by departments and absorption as a percentage of total expenditure and as a percentage of total expenditure excluding undisbursed funds.

Table 5: Development Expenditures

DEPARTMENT	Approved Supp. Budget Development	Undisbursed Funds	Total Budget Less Undisbursed	Total Development Expenditure	Balance	% on Total Expenditure	% on Total Expenditure (Less Undisbursed Funds)
County Assembly	126,872,402		126,872,402	23,101,641	103,770,761	18.21	18.21
Office of Governor	0		0		0	0.00	0.00
Finance and Economic Planning	0		0		0	0.00	0.00
Agriculture, Livestock, Fisheries and Irrigation	582,125,527	22,701,029	559,424,498	319,668,440	239,756,058	54.91	57.14
Water, Environment and Climate Change	697,464,267	66,511,225	630,953,042	355,776,276	275,176,766	51.01	56.39
Education and Technical Training	172,971,739		172,971,739	64,549,321	108,422,418	37.32	37.32
Health Services	265,569,809		265,569,809	100,425,818	165,143,991	37.82	37.82
Lands, Physical Planning, Housing and Urban Development	724,834,586	283,451,066	441,383,520	188,483,937	252,899,583	26.00	42.70
Roads, Public Works and Transport	331,843,003	52,755,391	279,087,612	215,607,870	63,479,742	64.97	77.25

DEPARTMENT	Approved Supp. Budget Development	Undisbursed Funds	Total Budget Less Undisbursed	Total Development Expenditure	Balance	% on Total Expenditure	% on Total Expenditure (Less Undisbursed Funds)
Cooperatives, Trade, Industrialization, Tourism and Wildlife	533,914,222	250,000,000	283,914,222	26,331,779	257,582,443	4.93	9.27
Sports, Youth Affairs, Culture, Children and Social Services	18,505,523		18,505,523	7,686,326	10,819,197	41.54	41.54
Public Service, Devolution, Administration, Communication and E-governance	355,000,000	204,003,924	150,996,076		150,996,076	0.00	0.00
County Public Service Board	0	0	0	0	0	0.00	0.00
Totals	**3,809,101,078**	**879,422,635**	**2,929,678,443**	**1,301,631,408**	**1,628,047,036**	**38.83**	**58.06**

Source: County Treasury

2025/2026 Financing and Balance

The analysis in Table 6 shows that Kshs. 2,507,469,670 for development was not absorbed in the financial year 2025/2026 translating to 65.83% of the total capital allocation. This is due to unrealized conditional grants disbursement of Kshs. 879,422,635 and delayed procurement processes as a result of adoption of a new procurement system (e-GP).

Table 6: Development Absorption

DEPARTMENT	Approved Supp. Budget	Total Expenditure	Balance	% on Total Expenditure
County Assembly	126,872,402	23,101,641	103,770,761	18.21
Office of Governor	0		0	0.00
Finance and Economic Planning	0		0	0.00
Agriculture, Livestock, Fisheries and Irrigation	582,125,527	319,668,440	262,457,087	54.91
Water, Environment and Climate Change	697,464,267	355,776,276	341,687,991	51.01
Education and Technical Training	172,971,739	64,549,321	108,422,418	37.32

DEPARTMENT	Approved Supp. Budget	Total Expenditure	Balance	% on Total Expenditure
Health Services	265,569,809	100,425,818	165,143,991	37.82
Lands, Physical Planning, Housing and Urban Development	724,834,586	188,483,937	536,350,649	26.00
Roads, Public Works and Transport	331,843,003	215,607,870	116,235,133	64.97
Cooperatives, Trade, Industrialization, Tourism and Wildlife	533,914,222	26,331,779	507,582,443	4.93
Sports, Youth Affairs, Culture, Children and Social Services	18,505,523	7,686,326	10,819,197	41.54
Public Service, Devolution, Administration, Communication and E-governance	355,000,000		355,000,000	0.00
County Public Service Board	0	0	0	0.00
Totals	**3,809,101,078**	**1,301,631,408**	**2,507,469,670**	**34.17**

2.5 Implication of FY 2025/26 Fiscal Performance on Fiscal Responsibility Principles and Financial Objectives Contained in the 2026 County Fiscal Strategy Paper

2.5.1 Implications on the financial objectives

The performance in the FY 2025/26 affected the financial objectives set out in the 2026 County Fiscal Strategy Paper and the Budget for FY 2026/27. Revenue projections and expenditure needed some slight adjustments to reduce the chances of generating pending bills at the end of the period.

During the period under review, the County Government had planned to collect revenue amounting to Kshs.457,429,872. At the end of the financial year, the county had collected Kshs. 458,771,251 translating to 100.29% performance. Despite the overall positive performance in revenue collection, the over performance was attributed to the FIF streams with the other OSR streams having a shortfall of Kshs. 35,850,657 (33.4 percent) from a target of Kshs. 107,429,871. The shortfall will be provided for in FY 2026/27 Supplementary Budget.

2.5.2 Implication on Fiscal Responsibility Principles

The FY 2025/26 fiscal performance highlights the County Government’s ongoing efforts to align its financial operations with statutory fiscal management principles. While progress has been made in key areas such as revenue collection and capital investment, persistent structural challenges—particularly regarding personnel expenditures—require continued intervention to ensure long-term sustainability.

1. Sustained Revenue Enhancement and Capital Investment

- Development Spending Floor (Compliance): The county remains committed to maintaining development expenditure at or above the mandated 30% threshold. This focus ensures that a substantial portion of public resources is directed toward infrastructure, ward projects, and essential public works rather than strictly recurrent operations.
- Own-Source Revenue (OSR) Mobilization: Reaching and sustaining capital investment targets depends heavily on aggressive local revenue enhancement measures. Expanding the tax base, digitizing collection systems, and sealing revenue leakages provide the necessary fiscal space to fund development without over-relying on delayed equitable share transfers.

2**. Managing the Wage Bill and Structural Reforms**

- Personnel Expenditure Ceiling (Non-Compliance Mitigation): Statutory guidelines stipulate that county government expenditures on employee compensation should not exceed 35% of total revenue. Present performance shows that personal emoluments continue to breach this limit, consuming a disproportionate share of the operational budget and crowding out service delivery.
- Staff Rationalization Impact: Currently, Employee compensation exceeded the 35% budget limit. To address this imbalance, the county has initiated targeted staff rationalization and payroll control measures. These programs have successfully yielded a 3% reduction in total compensation costs, marking an initial step toward aligning personal emolument spending with legal ceilings and restoring balanced budget proportions.

2.5.3 Management of Fiscal Risks

In FY 2025/26, Elgeyo Marakwet County has identified several fiscal risks that may affect budget implementation and service delivery. These include:

High Wage Bill against County Revenue Base

The County's wage budgeted wage bill for the year under review was Kshs. 2,850,912,371 with expenditure on the same being Kshs. 2,843,577,750. The wage bill stood at 51.6 per cent which is above the requisite not more than 35% of the total county revenues, exerting pressure on the equitable share and limits fiscal space for development expenditure. In addition, except for the FIF which over-achieved its target, the other revenue streams recorded low performance necessitating reform measures towards enhancing improved revenue collection across all the OSR streams.

To effectively mitigate these structural financial risks, the county has deployed a multi-pronged reform strategy focused on payroll control, workforce optimization, and revenue modernization:

- **Strict Recruitment:** The county will implement a comprehensive hold on new personnel hiring across all county departments, making tight exceptions only for specialized, entry-level technical roles critical to core service delivery.
- **Staff Rationalization Processes:** The county will execute targeted workforce rationalization, skills audits, and internal redeployments across departments to eliminate payroll anomalies, optimize productivity, and steadily reduce overall compensation costs.
- **Digital Revenue Mobilization:** The county targets to accelerate local resource mobilization by scaling up integrated, automated revenue management systems—minimizing cash-handling leakages, streamlining collection processes, and expanding the own-source revenue base.

- **Settlement of Pending Bills**

As of 30th June 2025, pending bills stood at Kshs 17.49 million (Kshs 8.42 million recurrent; Kshs 9.07 million development). Through structured liquidation efforts, the county reduced this balance to Kshs 8.72 million by 30th June 2026, comprising recurrent arrears of Kshs 6,305,687 and development arrears of Kshs 2,412,999.

During the financial year under review, pending bills aggregated to Kshs 238.71 million (Kshs 186.17 million recurrent; Kshs 52.54 million development). The increase was attributable to trade payables incurred but not settled by the close of the 2025/26 FY, local revenue shortfalls, high wage pressures, and penalties imposed by KRA and NSSF for delayed remittance of statutory deductions. By implementing the Intergovernmental Budget and Economic Council (IBEC)

Pending Bills Action Plan – through cash-backed budgeting and prioritized settlement of verified arrears – active liabilities were reduced to Kshs 8.72 million by June 2026.

Table 7: County's List of Pending Bills for 2025-2026 FY

Category	Contract amount (Kshs.)	Amount paid (Kshs.)	Outstanding balance (Kshs.)
Development Trade Payables	52,537,187	0	52,537,187
Recurrent Trade Payables (Goods & Services)	100,554,863	0	100,554,863
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)	85,000,000	0	85,000,000
Recurrent Trade Payables (Staff Claims)	617,400	0	617,400
Total Recurrent Trade Payables	**186,172,263**	**0**	**186,172,263**
Total Trade Payables	**238,709,450**	**0**	**238,709,450**

Source: County Treasury

- **Macroeconomic and Climate-Related Vulnerabilities**

Exogenous shocks such as inflation, rising fuel costs, and climate hazards (e.g., landslides, prolonged dry spells)—threaten local agricultural productivity and inflate infrastructure construction costs. This risk is mitigated through ring-fencing emergency reserve allocations within the budget for prompt disaster response without reallocating capital expenditure funds and factoring climate adaptation measures and contingency buffers directly into infrastructure procurement and development planning.

CHAPTER THREE: RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1 Macroeconomic Outlook

Kenya's economy has continued to demonstrate resilience despite a challenging global and domestic environment characterized by geopolitical tensions, elevated energy prices, tighter fiscal conditions and uncertainty in international trade. The economy grew by 4.6 percent in 2025, compared to a revised growth of 4.7 percent in 2024. The growth was broad-based, with all major sectors recording positive growth. Agriculture, Forestry and Fishing expanded by 3.1 percent, while construction rebounded strongly by 6.8 percent after contracting by 0.7 percent in 2024. Mining and Quarrying also recovered significantly, growing by 14.9 percent. Other notable performers included Accommodation and Food Services at 15.6 percent, Public Administration at 8.3 percent, Financial and Insurance Activities at 6.5 percent, Information and Communication at 4.8 percent, Transportation and Storage at 3.7 percent and Wholesale and Retail Trade at 3.6 percent.

Economic activity strengthened further in the first quarter of 2026. Real GDP expanded by 5.3 percent, compared with 4.9 percent in the corresponding quarter of 2025. All sectors recorded positive growth during the quarter. Agriculture, Forestry and Fishing grew by 4.9 percent, while manufacturing expanded by 4.4 percent. Construction grew by 6.6 percent, reflecting continued recovery in building and infrastructure activities. Accommodation and Food Services recorded strong growth of 14.7 percent, while Mining and Quarrying, Financial and Insurance Activities, and Information and Communication grew by 9.1 percent, 6.3 percent and 5.0 percent, respectively.

The improved economic performance is expected to continue in the medium term, although the pace of growth will depend on domestic macroeconomic stability, weather conditions, global commodity prices, access to credit, public investment and the evolution of geopolitical tensions. Agriculture is expected to remain an important driver of growth, supported by improved weather conditions, productivity-enhancing interventions and continued investment in agricultural value chains. The recovery in construction and manufacturing is also expected to support demand for building materials, transport, trade and other services.

The services sector is expected to maintain its contribution to economic activity, particularly through financial services, ICT, tourism, transport and trade. The continued expansion of digital services and investments under the Digital Superhighway and Creative Economy pillar are expected to support productivity, innovation and employment creation. Similarly, the government's focus on MSMEs, affordable housing, healthcare and agricultural transformation is expected to support domestic demand and private-sector activity.

Inflationary pressures, however, have increased during 2026. Annual consumer price inflation rose to 6.6 percent in August 2026, from the lower levels recorded during 2025. The increase was primarily driven by higher prices of food and non-alcoholic beverages, transport, and housing, water, electricity, gas and other fuels. Food and non-alcoholic beverages recorded inflation of 9.0 percent, while transport inflation stood at 15.7 percent in August 2026.

The increase in inflation partly reflects higher energy and transport costs as well as pressures arising from international commodity markets. The development is particularly important for Elgeyo Marakwet County because increases in food, fuel and transport costs directly affect household purchasing power, agricultural production costs, movement of goods and the cost of delivering public services across the County.

Monetary conditions have remained relatively accommodative compared with the previous year. The Central Bank of Kenya reduced the Central Bank Rate (CBR) to 8.75 percent in February 2026 and subsequently retained it at 8.75 percent in August 2026. The easing of monetary policy is intended to support economic activity and private-sector credit while maintaining price and exchange-rate stability. As at the end of August 2026, the 91-day Treasury bill rate stood at approximately 8.8 percent.

The easing of monetary policy provides an opportunity for improved access to credit by households, farmers, businesses and MSMEs. However, the recent increase in inflation and the possibility of further increases in global energy prices could constrain the scope for additional monetary easing. The County Government will therefore need to continue prioritizing expenditure efficiency, timely implementation of development programmes and prudent management of available resources.

On the external sector, Kenya's external position remained resilient, supported by merchandise exports, services receipts and strong diaspora remittance inflows. The current account deficit stood at USD 2,098.2 million (1.5 percent of GDP) in June 2025, compared to USD 1,925.6 million (1.5 percent of GDP) in June 2024. The deficit was more than fully financed by financial account inflows, resulting in an overall balance of payments surplus of USD 2,832 million. Diaspora remittances remained a key source of foreign exchange, increasing by 12.1 percent to USD 5,084.0 million in the 12 months to June 2025, from USD 4,536.0 million in the corresponding period of 2024. In 2026, remittance inflows continued to remain strong, with total monthly inflows reaching USD 394.2 million in May 2026, compared to USD 435.5 million in December 2025. Nevertheless, the external sector remains vulnerable to fluctuations in global commodity prices, geopolitical tensions, disruptions to international supply chains and changes in global financial conditions.

3.2 Medium Term Fiscal Framework

3.2.1 Global Growth Outlook

The global economy is expected to remain resilient but uneven during the medium term. According to the IMF July 2026 World Economic Outlook Update, global economic growth is projected at 3.0 percent in 2026, before strengthening to 3.4 percent in 2027. The outlook reflects the offsetting effects of geopolitical and energy shocks on the one hand and technology-related investment and improving global demand on the other.

Table 8: Global Economic Performance

	GROWTH %		
		PROJECTIONS	
Region / Country	**2025**	**2026**	**2027**
World	3.5	3.0	3.4
Advanced Economies	1.7	1.7	1.8
United States	2.1	2.3	2.2

	GROWTH %		
Euro Area	1.4	0.9	1.2
Japan	0.8	0.6	0.7
Emerging Market & Developing Economies	4.1	3.8	4.5
China	5.0	4.6	—
India	6.5	6.4	—
Sub-Saharan Africa	—	4.3	—
Latin America & Caribbean	—	2.4	2.7

Source: IMF, World Economic Outlook Update, July 2026

The global outlook has been significantly affected by the conflict in the Middle East, which has increased uncertainty in energy markets and contributed to higher energy and transportation costs. Global headline inflation is projected at 4.7 percent in 2026, reflecting renewed price pressures associated with energy and other commodities. The IMF notes that the global disinflation process has stalled, creating challenges for central banks and governments seeking to support growth while maintaining price stability.

Advanced economies are expected to record relatively modest growth, while emerging markets and developing economies are expected to remain important contributors to global economic activity. Growth prospects will nevertheless vary significantly depending on exposure to energy prices, geopolitical developments, trade policies and financial conditions.

The global outlook presents both opportunities and risks for Kenya. Improved global demand would support exports, tourism, remittances and investment. At the same time, higher international energy prices could increase Kenya's import bill, raise domestic transport and production costs and place upward pressure on inflation. Tight global financial conditions could also increase the cost of external financing.

For Elgeyo Marakwet County, changes in the global economy can affect the local economy through food and fuel prices, agricultural commodity markets, remittance income, tourism, construction costs and the availability and cost of credit. The County Government will therefore continue to emphasize resilience, diversification of livelihoods, agricultural productivity and efficient use of public resources.

3.2.2 Domestic Growth Outlook

Kenya's domestic growth outlook remains favourable, supported by the recovery of productive sectors and improving macroeconomic conditions. Real GDP growth is expected to remain around the 5 percent range over the medium term, supported by agriculture, industry and services. The strong 5.3 percent growth recorded in the first quarter of 2026 provides evidence of continued recovery across the economy.

Agriculture is expected to remain a key driver of growth and employment. The sector's performance will depend on rainfall patterns, availability and affordability of agricultural inputs, access to markets, extension services, irrigation, storage and value addition. For Elgeyo Marakwet County, agriculture will remain particularly important given the County's dependence on crop and livestock production. Investments in irrigation, water harvesting, extension services, agricultural roads, aggregation, value addition and market access will therefore remain critical to improving household incomes and strengthening food security.

The industrial sector is expected to benefit from the recovery in construction, manufacturing and mining-related activities. Nationally, construction grew by 6.6 percent in the first quarter of 2026, while manufacturing expanded by 4.4 percent. The continued recovery of construction is expected to increase demand for building materials, transport services, skilled labour and related businesses. At the County level, this creates opportunities for local enterprises and employment, particularly in construction, transport, trade and supply of construction materials.

The services sector is expected to maintain strong momentum. Financial and insurance activities, information and communication, accommodation and food services and transport are expected to benefit from increasing digitalization, domestic demand and tourism-related activities. The County Government will seek to leverage these trends by promoting digital services, tourism development, enterprise development and improved market infrastructure.

On the demand side, private consumption is expected to remain an important source of growth, although rising food, transport and energy costs may constrain household purchasing power. Investment is expected to benefit from improved financial conditions, public infrastructure programmes and private-sector activity. Remittance inflows are also expected to continue supporting household consumption and investment.

Fiscal policy will remain focused on consolidation, expenditure rationalization and enhanced domestic revenue mobilization. The National Treasury projects total expenditure and net lending of KSh 4,703.9 billion, equivalent to 22.5 percent of GDP, in FY 2026/27, compared with KSh 4,532.8 billion or 23.9 percent of GDP in FY 2025/26. The fiscal deficit including grants is projected at KSh 1,115.8 billion, equivalent to 5.3 percent of GDP, in FY 2026/27, down from a projected 6.0 percent of GDP in FY 2025/26.

The fiscal consolidation framework is expected to influence the level and timing of transfers and development resources available to County Governments. Consequently, the County Government of Elgeyo Marakwet will need to strengthen its own-source revenue mobilization, improve expenditure controls, prioritize high-impact development programmes and enhance project implementation and monitoring.

The national medium-term framework continues to prioritize the Bottom-Up Economic Transformation Agenda (BETA) and the Medium-Term Plan IV, with emphasis on agricultural transformation, MSMEs, housing and settlement, healthcare, and the Digital Superhighway and Creative Economy. Other strategic enablers include infrastructure, manufacturing, services, environmental conservation and climate change, education and training, social protection, youth empowerment and governance.

These priorities provide opportunities for Elgeyo Marakwet County to align its programmes with national priorities while addressing local development needs. In particular, the County can leverage opportunities in agricultural value chains, MSME development, healthcare, digital services, infrastructure, tourism, climate resilience and environmental conservation.

3.3 Fiscal Risks to the Outlook

There are several downside risks that could adversely affect Kenya's macroeconomic performance and, by extension, the County's fiscal position. Climate and weather-related risks remain among the most significant risks to the County economy and livelihoods. The County is particularly vulnerable to droughts, floods, landslides and other extreme weather events due to its mountainous terrain, high dependence on rain-fed agriculture and exposure of critical infrastructure to weather-related hazards. The anticipated El Niño conditions and associated heavy and erratic rainfall present an emerging near-term risk, particularly following the depressed rainfall already experienced during the preceding seasons. The inadequate rainfall has adversely affected maize and other crop production in several parts of the County, with implications for household food security, farm incomes, livestock productivity and agricultural-related economic activity. Reduced crop harvests may increase household dependence on purchased food and expose vulnerable households to higher food prices. If the anticipated heavy rains materialize, the situation could be compounded by flooding, soil erosion, waterlogging and landslides, particularly in steep and vulnerable areas, potentially causing further losses to crops, livestock and productive assets.

The anticipated heavy rains could also result in significant damage to roads, bridges, drainage structures, water supply infrastructure, public buildings and other public assets. Landslides and flooding may disrupt transport connectivity, isolate communities, delay movement of agricultural produce and inputs, interrupt access to markets and essential services, and increase the cost of maintaining and rehabilitating infrastructure. The County may consequently face increased and unplanned expenditure on emergency response, road opening, drainage improvement, rehabilitation of damaged infrastructure, disaster response and support to affected communities. The combination of depressed rainfall and poor agricultural production, followed by potentially excessive rainfall, therefore presents a dual climate risk requiring strengthened preparedness, early warning, contingency planning and timely allocation of resources for both drought-related and flood/landslide-related interventions.

Labour relations and industrial action also present a significant risk to service delivery and the County's fiscal position. Industrial strikes and work stoppages by healthcare workers' unions can disrupt the provision of essential health services, including outpatient services, emergency care, maternal and child health services, disease prevention, immunization, diagnostic services and other critical interventions. Prolonged industrial action can result in delays in accessing healthcare, increased pressure on alternative health facilities and deterioration in health outcomes, particularly among vulnerable populations. Such disruptions may also undermine public confidence in County health services and adversely affect the achievement of health sector performance targets. The County Government will therefore need to strengthen engagement and structured dialogue with healthcare unions, ensure timely implementation of agreed labour commitments and establish appropriate mechanisms for managing disputes and maintaining essential services during periods of industrial action.

At the same time, continued agitation by healthcare unions and other employee groups for enhanced Collective Bargaining Agreements (CBAs), salary reviews, allowances, promotions and improved terms and conditions of service could exert additional pressure on the County wage bill. Implementation of negotiated CBAs may increase personnel emoluments and associated employment costs, thereby reducing fiscal space available for development expenditure and other essential programmes. The cumulative effect of new and enhanced employment benefits could also increase the rigidity of the County budget and constrain the County's ability to respond to emerging priorities, including climate-related emergencies and infrastructure rehabilitation. The County Government will therefore need to ensure that all negotiated employment commitments are subjected to affordability and fiscal sustainability assessments, properly costed and provided for within approved budgets, while maintaining compliance with applicable laws, regulations and guidance from the relevant national institutions.

Food and energy price shocks present a significant macro-fiscal risk. Reduced maize and other crop production could constrain local food supplies and place upward pressure on food prices, while higher fuel and energy prices could increase transport, construction and production costs and raise the cost of implementing County programmes. Higher food prices would reduce household purchasing power, particularly among low-income households, and could increase demand for social protection, food security, nutrition and other interventions targeted at vulnerable populations. The recent increase in national inflation to 6.6 percent in August 2026 demonstrates the continued exposure of households and businesses to price pressures.

Public debt and fiscal consolidation risks may affect the availability and predictability of public resources. Continued efforts to reduce the fiscal deficit and contain expenditure could constrain the growth of public spending and affect the implementation of development programmes. At the County level, delays in transfers from the National Government may affect cash-flow management, implementation of projects and settlement of outstanding obligations. These risks could be further amplified by climate-related emergencies and labour-related pressures, which may require the County Government to redirect resources from planned development activities towards emergency response, rehabilitation and recurrent expenditure.

Own-source revenue risks may also affect the County's fiscal position. Economic shocks affecting household incomes, businesses, agricultural production and trade, including losses arising from poor harvests and climate-related disruptions, may reduce the County's revenue collection. The County Government will therefore need to strengthen revenue administration, broaden the revenue base, improve compliance, enhance digital revenue collection systems and minimize revenue leakages, while ensuring that revenue measures do not impose excessive burdens on households and businesses already facing economic pressures.

Global geopolitical and trade risks could affect Kenya through higher energy prices, supply-chain disruptions, weaker external demand and increased financial-market volatility. The IMF's July 2026 outlook identifies renewed geopolitical tensions and financial market repricing among the key risks to global growth. Interest-rate and credit risks could also affect private investment and MSME activity. Although monetary conditions have eased, persistent inflationary pressures could limit further monetary policy easing. Reduced access to affordable credit would affect investment, enterprise expansion, construction and household consumption, with potential spillover effects on County economic activity and revenue performance.

Notwithstanding these risks, significant opportunities exist to strengthen the resilience and diversification of the Elgeyo Marakwet County economy. The current climate conditions underscore the need to accelerate investment in climate-smart and drought-resilient agriculture, irrigation, water harvesting and storage, improved seed varieties, extension services, crop diversification, soil and water conservation, and early warning and early action systems. Strengthening agricultural value chains, post-harvest management, storage, agro-processing and market linkages can reduce the economic impact of production shocks and improve household incomes. The County can also promote appropriate insurance and other risk-transfer mechanisms to protect farmers and productive assets against climate-related losses.

In the medium to long term, improved agricultural productivity, expanded irrigation, value addition, better market access and development of agricultural value chains could raise household incomes, strengthen food security and reduce vulnerability to rainfall variability. Investments in tourism, sports, digital services, MSMEs and infrastructure could further diversify the County's economic base and create employment opportunities. The County can also leverage the national focus on agricultural transformation, MSME development, healthcare, infrastructure, digitalization, climate resilience and environmental conservation to mobilize additional resources and partnerships.

The County Government will therefore prioritize preparedness, resilience, fiscal discipline and prudent management of human resources in responding to these risks. This will include strengthening climate and weather early-warning systems; undertaking timely preparedness for anticipated El Niño-related rains; identifying and protecting high-risk infrastructure and settlements; maintaining and improving drainage systems; pre-positioning emergency response capacity; strengthening disaster risk management; protecting road corridors, bridges and water infrastructure; and enhancing coordination with the National Government, development partners and other stakeholders. The County will also strengthen labour-relations management through structured engagement with employee unions, timely resolution of grievances, proper costing of CBAs and other employment commitments, and adherence to established wage-bill and fiscal-sustainability controls. At the same time, the County will strengthen public financial management, improve own-source revenue administration, enhance expenditure efficiency, prioritize high-impact and climate-resilient investments, ensure timely implementation of development projects and strengthen partnerships with the National Government, development partners and the private sector. These measures will enhance the County's capacity to absorb climate, fiscal, economic and labour-related shocks while sustaining the delivery of essential public services and supporting inclusive and resilient economic growth.

CHAPTER FOUR: RESOURCE ALLOCATION FRAMEWORK

4.1. Adjustment to 2025/26 Budget

A supplementary budget was prepared for the 2025/26 fiscal year to achieve several key objectives: to incorporate roll-over, outstanding commitments and pending bills from the previous year, incorporate conditional grants from development partners that were disbursed after the 2024/25 fiscal year had closed, and reallocate funds to projects identified by Ward Development Committees (WDC) while also accounting for additional revenue from local sources. This makes the supplementary budget a crucial tool for financial flexibility, ensuring the county's fiscal plan remains current with new funding, outstanding obligations, and changing local needs.

Medium-Term Expenditure Framework

The FY 2025/26 budget framework for the county government is a strategic plan to boost the local economy and improve financial management. It centers on the Wealth Creation and Optimization Strategy (WECOS) to stimulate growth and a structured Public Financial Management (PFM) approach to ensure fiscal discipline.

To secure the progress already made, the county will prioritize two key policy measures:

- **Automation:** Modernizing systems will help streamline operations, increase efficiency, and enhance revenue collection, which is a critical part of the PFM framework.
- **Fast-tracking project completion:** Accelerating the finish of ongoing projects will deliver services and infrastructure to the public faster, directly supporting the WECOS by creating economic opportunities and improving livelihoods of residents.

By focusing on these measures, the county government aims to build on its foundation of economic growth while ensuring resources are managed transparently and effectively.

4.2. Resource Allocation Framework

4.2.1. Implementation of the FY 2026/27 Budget

The implementation of the FY 2026/27 budget has commenced positively, with first-quarter performance showing encouraging progress toward meeting own-source revenue targets. This achievement is supported by ongoing reforms in compliance enforcement, automation and digitization of revenue collection systems, and deliberate strategies to expand the county's revenue base. These measures have not only improved efficiency but also enhanced transparency and accountability in revenue administration.

The Medium-Term Fiscal Framework (MTFF) for FY 2026/27 emphasizes the need for prudent fiscal management, efficiency in the use of public resources, and effective allocation of funds to stimulate and sustain economic activities. In line with this, the County Government of Elgeyo Marakwet is channeling more resources to high-impact development projects, and strengthened monitoring and evaluation systems to ensure value for money.

4.2.2. Medium Term Expenditure Framework.

Over the medium term, the county will prioritize operating within a balanced budget framework to ensure the achievement of its financial and economic goals, while focusing on advancing its key priorities. The government's fiscal policy will strategically allocate resources to high-impact areas such as Infrastructure, Agriculture, Health, Water, and Education, while promoting sustainable resource use to support long-term growth and development.

Allocation and utilization of resources in the medium term will be guided by priorities outlined in the County Integrated Development Plan (CIDP) and other County plans and in accordance with section 107 of the PFM Act 2012. For effective utilization of public finances for enhanced expenditure productivity, the County Government will prioritize expenditures within the overall sector ceilings and strategic sector priorities. The County Government unveils its ambitious Wealth Creation and Optimization strategy, charting a course towards a prosperous future built on 3 pillars of agricultural transformation, enhanced trade and market access, and robust collective community actions.

4.2.3. Financial Year 2026/27 Budget Framework

The FY 2026/27 Budget Framework was prepared within the context of the prevailing national and county economic environment and the Medium-Term Expenditure Framework (MTEF). The framework builds on the Government's efforts to promote inclusive economic transformation, employment creation, poverty reduction and improved livelihoods through implementation of the Bottom-Up Economic Transformation Agenda (BETA), the priorities of the Medium-Term Plan (MTP IV/V as applicable), Kenya Vision 2030, the Sustainable Development Goals (SDGs), and other national and international commitments.

At the County level, the FY 2026/27 budget provides an important opportunity to consolidate the gains achieved under the County Integrated Development Plan (CIDP) 2023–2027 while facilitating a smooth transition into the next County planning cycle. The budget will therefore focus on completion of ongoing priority projects, implementation of high-impact programmes, strengthening service delivery and addressing emerging development challenges affecting the residents of Elgeyo Marakwet County.

The County continues to operate in an environment characterized by fiscal pressures, constrained resource availability, competing development needs, delayed or unpredictable exchequer releases, rising costs of goods and services, climate-related shocks and the need to enhance Own Source Revenue. These challenges call for prudent fiscal management, realistic revenue projections, expenditure rationalization and prioritization of interventions that provide the greatest social and economic returns.

The FY 2026/27 budget will therefore be guided by the County's aspiration for inclusive and sustainable wealth creation as articulated in the Wealth Creation and Optimization Strategy (WECOS). The strategy emphasizes transformation of agricultural value chains, enhanced trade and market access, promotion of enterprise development, optimization of available resources, collective community action and creation of sustainable employment opportunities.

Particular emphasis will be placed on interventions that strengthen agricultural productivity and value addition, improve access to water and other critical infrastructure, promote enterprise and investment, enhance human capital development, support environmental conservation and climate resilience, and improve access to quality social services.

In view of the constrained fiscal environment, the County Government will continue to pursue a policy of expenditure prioritization, fiscal discipline and value for money. Departments and Entities will be required to align their budget proposals to clearly defined programmes, measurable outputs and outcomes, while ensuring efficient utilization of public resources. Priority will also be given to completion of ongoing projects and programmes before commencement of new projects, except where new interventions are justified by strategic priorities, emergencies or legally binding obligations.

The County will further strengthen resource mobilization through enhancement of Own Source Revenue, improved revenue administration, automation and digitization of revenue streams, expansion of the revenue base and sealing of revenue leakages. These measures will complement equitable share allocations, conditional grants and other development partner resources in financing the County's development agenda.

Resource allocation for FY 2026/27 will be guided by the need to achieve equitable development across the County while recognizing the different needs and development potential of the various geographical areas. The County will also continue to strengthen public participation, transparency, accountability, monitoring and evaluation to ensure that public resources are directed towards interventions that deliver tangible and sustainable benefits to the people of Elgeyo Marakwet.

Accordingly, the following criteria will guide the prioritization and allocation of resources among Departments, Entities, Programmes and Projects:

Alignment with County and National Priorities – The extent to which programmes and projects are aligned to the CIDP 2023–2027, BETA, Kenya Vision 2030, Medium-Term Plans, SDGs and other relevant policy frameworks.

Contribution to Wealth Creation and Economic Transformation – The degree to which a programme contributes to the Wealth Creation and Optimization Strategy (WECOS), particularly through agricultural transformation, value addition, enterprise development, trade promotion and market access.

Contribution to Employment Creation and Poverty Reduction – Priority will be given to programmes with a demonstrable potential to create employment, especially for youth and women, increase household incomes and reduce poverty and vulnerability.

Core Mandate and Service Delivery – Consideration will be given to the extent to which proposed programmes address the core constitutional and statutory mandates of Departments and Entities and contribute to improved access to essential public services.

Completion of Ongoing Projects and Programmes – Priority shall be accorded to completion and operationalization of ongoing and stalled projects to minimize the accumulation of incomplete projects and maximize returns on investments already made.

Programme Performance and Budget Absorption – Allocation decisions will take into account the financial and physical performance of programmes, including budget absorption, implementation capacity and achievement of planned outputs and outcomes.

Value for Money and Cost Effectiveness – Resources will be allocated to programmes and projects that demonstrate efficiency, economy, sustainability and the potential to deliver measurable development results.

Equity and Balanced Development – Resource allocation will take into consideration the need to promote equitable access to services and balanced development across wards and communities while addressing the needs of vulnerable and marginalized groups.

Climate Change and Environmental Sustainability – Priority will be given to interventions that enhance climate resilience, environmental conservation, sustainable natural resource management, disaster risk reduction and adaptation to climate-related shocks.

Availability of Resources and Fiscal Sustainability – Budget allocations shall be guided by realistic revenue projections, available fiscal space, statutory obligations and the need to maintain a sustainable fiscal position without creating unsustainable commitments.

Linkage to Measurable Outputs and Outcomes – Departments and Entities will be required to demonstrate clear linkages between proposed resource allocations, expected outputs, outcomes and long-term development impacts.

Maintenance and Sustainability of Existing Investments – Adequate consideration will be given to operation, maintenance and rehabilitation of existing infrastructure and public assets to safeguard previous investments and ensure continued service delivery.

Leveraging Partnerships and External Resources – Priority will be given to programmes capable of attracting partnerships, conditional grants, private sector investment and support from development partners.

Public Participation and Community Priorities – Budget proposals will take into consideration priorities identified through structured public participation and other citizen engagement mechanisms, subject to technical feasibility and availability of resources.

The FY 2026/27 Budget Framework will therefore seek to strike an appropriate balance between recurrent expenditure, development priorities and emerging needs. The overall objective is to ensure that the limited resources available to Elgeyo Marakwet County are allocated efficiently, equitably and transparently towards interventions that accelerate economic transformation, improve livelihoods, strengthen resilience and enhance the quality of life for all residents.

4.2.4. Revenue Projections

In FY 2026/2027, the County government aims to raise Kshs. 474,229,871 as its own source revenue. To achieve this target, the county intends to build staff capacity and move towards sealing revenue leakages by automating the revenue collections. Further, the county is expected to receive Kshs.5,693,287,500 as equitable share from the National as outlined in the County Allocation of Revenue Act, 2025 and a further Kshs.1,472,947,572 as conditional grants. Further, the county has adopted resource mobilization strategies to bridge funding gaps.

Table 9: Resource Envelope

Revenue Sources	Approved 2025/26	Approved 2026/27	Projections 2027/28
CRA Equitable Share	5,515,146,712	5,693,287,500	5,977,951,875
Conditional grants	1,615,834,253	1,472,947,572	1,546,594,951
Own Source Revenue	457,429,872	474,229,871	497,941,365
Balance b/d (EDA & Conditional Grants)	1,556,466,227	2,436,156,642	2,557,964,474
TOTAL	**9,144,877,064**	**10,076,621,585**	**10,580,452,664**

Source: County Treasury

The County Government will over the medium term ensure compliance with the fiscal responsibility principles as outlined in section 107 of the PFM Act 2012. The County Government is expected to enhance expenditure productivity in the proposed year and manage the rising wage bill to be within the required limit. The County Government will continue to allocate resources while adhering to the fiscal responsibility principle and further ensuring budget credibility.

To achieve the county's fiscal targets, revenue mobilization strategies will be enhanced to improve the performance of own-source revenues. Key measures will include:

1. Scaling up automation of revenue streams to minimize leakages, reduce transaction costs, and improve efficiency in revenue administration.
2. Comprehensive mapping of additional revenue sources to identify untapped and under-collected streams, thereby broadening the county's revenue base.
3. Systematic recovery of outstanding arrears on land rates and plot rents to enhance liquidity and fiscal space.
4. Digitization of all county land mutations and property records to facilitate accurate valuation and prompt administration of property taxes.
5. Systematic physical mapping of business premises to improve monitoring of billable entities and ensure full capture of taxable economic activities.
6. Full automation of parking fee collection systems to strengthen efficiency, transparency, and compliance in revenue administration.
7. Enhanced enforcement and compliance measures, including regular spot checks and

audits, to reduce revenue leakages and improve tax discipline.

8. Continuous taxpayer education and sensitization to improve public awareness and voluntary compliance in the payment of taxes, fees, and licenses.

4.2.5 FY 2026/27 and Medium-Term Budget Framework

In FY 2026/27 and over the medium term, the County Government of Elgeyo Marakwet will prioritize allocation of available resources to programmes that have the greatest impact on service delivery, economic growth and improvement of livelihoods. Resource allocation will be guided by the County's priority development needs and organized under five key sectors: Infrastructure; Health; Productive and Economic; Social; and Public Administration and Governance.

The County will continue to implement its development agenda through the Wealth Creation and Optimization Strategy (WECOS), with emphasis on interventions that promote household income, employment creation and sustainable economic development. Particular focus will be placed on strengthening key agricultural and livestock value chains, including dairy, tea, coffee, pyrethrum and other high-value agricultural enterprises, while also promoting opportunities in natural resources, forestry, trade and value addition.

Given the constrained resource environment, the County Government will emphasize prudent expenditure management and prioritize programmes and projects that offer value for money. Efforts will be made to reduce duplication of activities, avoid fragmentation of projects and strengthen coordination among Departments and other stakeholders.

The County will further adopt an integrated approach to planning and implementation, encouraging Departments to work collaboratively in delivering common development priorities. This approach is expected to improve efficiency in the use of public resources, strengthen programme implementation and ensure that County investments translate into tangible outputs, improved service delivery and sustainable socio-economic benefits for the people of Elgeyo Marakwet.

4.2.5. Expenditure Forecasts

In pursuing a balanced budget requirement, the County Government has projected that overall expenditure will equal the forecasted county receipts for FY 2026/27. In this regard, the county government's total expenditure will be Kshs. 10.07 billion in the FY 2026/27, inclusive of balance brought forward from FY 2025/26. Compensation to employees will account for 32.3 percent of the total County budget. This proportion of the County wage bill remains within the envisaged ceiling of 35 percent of total revenues as recommended in section 25 of the PFM (County Government Regulations), 2015. In trying to adhere to this provision, the County Government has initiated austerity measures including rationalization of staff across the public service for common cadres, recruitment of only key technical competencies to replace retiring staff at entry levels.

The growth in County allocation for salaries and wages is mainly on account of the rise in annual salary increments and harmonization of wages across the public service by Implementation of wage policies such as the (SRC) guidelines or Public Service Commission circulars. Further, allocation for other recurrent expenditures shall decrease despite the marginal increase in County revenues because of the wage increase and adherence to 30% allocation to development expenditures.

CHAPTER FIVE

5.0 CONCLUSION AND WAY FORWARD

5.1 Conclusion

The implementation of the FY 2025/26 budget and the performance of county departments demonstrate continued progress towards the realization of the objectives of the Elgeyo Marakwet County Integrated Development Plan (CIDP) III 2023–2027 and the County Fiscal Strategy Paper. Despite the fiscal and operational challenges experienced during the period, the County Government has continued to prioritize the delivery of essential services and implementation of programmes aimed at improving the welfare and livelihoods of its residents. Progress in budget implementation, revenue mobilization, service delivery and development investments provides a foundation for accelerating the achievement of the County's medium-term development objectives.

However, persistent challenges, including constrained fiscal space, a high wage bill, gaps in own-source revenue performance, delayed disbursement of funds (conditional grants), labour strikes, unsynchronized intergovernmental agreements that do not align with budget calendar and implementation capacity constraints, continue to affect the pace and efficiency of programme implementation. The County Government will therefore continue to strengthen fiscal discipline, improve expenditure management and enhance accountability in the utilization of public resources, in line with the principles of the Public Finance Management Act, 2012.

5.2 Way Forward

Going forward, the County Government will focus on the following key priorities:

- Enhancing own-source revenue mobilization through automation, expansion of the revenue base, improved compliance, enforcement and sealing of revenue leakages.
- Strengthening fiscal consolidation and expenditure efficiency by controlling the wage bill, improving budget absorption and prioritizing high-impact programmes.

- Accelerating implementation of CIDP III programmes and projects, particularly those with significant impact on health, infrastructure, agriculture, water, education, social protection and economic development.
- Strengthening service delivery and institutional performance through improved coordination, monitoring, digitalization and capacity building across county departments.
- Deepening partnerships and resource mobilization by engaging development partners, private sector actors, communities and other stakeholders to complement county resources.
- Promoting inclusive and equitable development by ensuring that investments and services are fairly distributed across wards, with deliberate attention to youth, women, persons with disabilities and other vulnerable groups.
- Strengthening monitoring, evaluation and accountability to ensure that planned outputs and outcomes are achieved and that public resources deliver value to citizens.

The sector ceilings and priorities outlined in this 2026 County Budget Review and Outlook Paper (CBROP) will provide the basis for preparation of the FY 2027/28 budget estimates and subsequent resource allocation decisions. The County Government will remain committed to prudent fiscal management, efficient service delivery, accountability and inclusive development. Through sustained implementation of these measures and continued collaboration with stakeholders, Elgeyo Marakwet County will strengthen its resilience, improve the quality of public services and accelerate progress towards inclusive and sustainable socio-economic transformation.

ANNEXES

Annex 1: County Government Operations FY 2026/27-2028/29

Sub Sector / Department	2026/27 APPROVED BUDGET ESTIMATES			2027/28 PROJECTIONS BUDGET			2028/29 PROJECTIONS		
	Recurrent	Development	Total	Recurrent	Development	Totals	Recurrent	Development	Totals
County Assembly	703,855,351	120,878,279	824,733,630	739,048,119	126,922,193	865,970,312	776,000,524	133,268,303	909,268,827
Office of the Governor	214,310,889	0	214,310,889	225,026,433	0	225,026,433	236,277,755	0	236,277,755
Finance and Economic Planning	239,220,283	0	239,220,283	251,181,297	0	251,181,297	263,740,362	0	263,740,362
Agriculture and Irrigation	289,943,616	505,196,821	795,140,437	304,440,797	530,456,662	834,897,459	319,662,837	556,979,495	876,642,332
Water, Environment and Climate Change	59,282,698	635,901,377	695,184,075	62,246,833	667,696,446	729,943,279	65,359,175	701,081,268	766,440,443
Education & Technical Training	641,271,687	189,254,471	830,526,158	673,335,271	198,717,195	872,052,466	707,002,035	208,653,054	915,655,089
Health Services	2,213,422,969	281,511,852	2,494,934,821	2,324,094,117	295,587,445	2,619,681,562	2,440,298,823	310,366,817	2,750,665,640
Lands, Physical Planning, Housing and Urban Development	121,763,678	629,036,834	750,800,512	127,851,862	660,488,676	788,340,538	134,244,455	693,513,109	827,757,564
Iten Municipality	25,459,825	228,885,856	254,345,681	26,732,816	240,330,149	267,062,965	28,069,457	252,346,656	280,416,113
Roads, Transport & Public Works	224,444,450	796,715,109	1,021,159,559	235,666,673	836,550,864	1,072,217,537	247,450,006	878,378,408	1,125,828,414
Cooperatives, Trade, Industrialization, Tourism and Wildlife	81,823,984	520,641,942	602,465,926	85,915,183	546,674,039	632,589,222	90,210,942	574,007,741	664,218,683
Sports Youth Affairs, Culture Children and Social Services	129,582,167	32,384,000	161,966,167	136,061,275	34,003,200	170,064,475	142,864,339	35,703,360	178,567,699
Public Service, Administration, Devolution and E-Governance	412,457,837	707,500,000	1,119,957,837	433,080,729	742,875,000	1,175,955,729	454,734,765	780,018,750	1,234,753,515
County Public Service Board	71,875,610	0	71,875,610	75,469,391	0	75,469,391	79,242,860	0	79,242,860
TOTAL	**5,428,715,044**	**4,647,906,541**	**10,076,621,585**	**5,700,150,796**	**4,880,301,868**	**10,580,452,664**	**5,985,158,336**	**5,124,316,961**	**11,109,475,297**

Source: County Treasury

Annex 2: Total Sector Ceilings for the MTEF Period 2025/26-2028/29

SECTOR	Sub Sector /Department	APPROVED		PROJECTIONS	
		2025/26	2026/27	2027/28	2028/29
Public Service Administration & Governance	County Assembly	834,473,404	824,733,630	865,970,312	909,268,827
	Office of the Governor & Executive Administration	172,257,435	214,310,889	225,026,433	236,277,755
	Finance & Economic Planning	254,161,717	239,220,283	251,181,297	263,740,362
	Public Service, Devolution, Administration, Communications, ICT & e-governance	779,197,588	1,119,957,837	1,175,955,729	1,234,753,515
	County Public Service Board	89,778,153	71,875,610	75,469,391	79,242,860
Infrastructure	Roads, Transport, and Public Works	600,905,868	1,021,159,559	1,072,217,537	1,125,828,414
	Water, Environment and Climate Change	764,094,276	695,184,075	729,943,279	766,440,443
	Iten Municipality		254,345,681	267,062,965	280,416,113
	Lands, Physical Planning, Housing, & Urban Development	843,298,970	750,800,512	788,340,538	827,757,564
Social	Sports, Youth affairs, Culture, Children and Social Services	133,170,324	161,966,167	170,064,475	178,567,699
	Education and Technical Training	730,493,481	830,526,158	872,052,466	915,655,089
Health	Health Services	2,439,432,600	2,494,934,821	2,619,681,562	2,750,665,640
Productive & Economic	Cooperatives, Trade, Industrialization, Tourism and Wildlife	621,076,873	602,465,926	632,589,222	664,218,683
	Agriculture, Livestock, Fisheries and Irrigation	882,536,375	795,140,437	834,897,459	876,642,332
TOTALS		**9,144,877,064**	**10,076,621,585**	**10,580,452,664**	**11,109,475,297**

Source: County Treasury

Annex 3: Budget Process Activity Calendar 2027-2028 Financial Year

S/No.	ACTIVITY	PFM ACT, 2012 TIMELINE	ADJUSTED TIMELINE
1.	Develop and issue FY 2027/28 budget circular	30th August	28th August 2026
2.	Develop County Annual Development Plan and submit it to the County Executive committee	1st September	28th August 2026
3.	Submit County Annual Development Plan to County Assembly	1st September	1st September 2026
4.	Publish and Publicize County Annual Development Plan	8th September	8th September 2026
5.	Develop and submit County Budget Review and Outlook Paper (CBROP) to County Executive Committees	30th September	10th September 2026
6.	County Executive Committee considers and approves CBROP with or without amendments	14th October	17th September 2026
7.	The County Executive submits CBROP to the county assembly.	21st October	17th September 2026
8.	The county Treasury shall publish and publicize the CBROP as soon as practicable	-	17th September 2026
9.	Issue guidelines for project/programmes identification and prioritization	-	3rd September 2026
10.	Submission of prioritized projects/programmes by Ward Development Committees (WDCs) to County Treasury	-	17th September 2026
11.	Costing of proposed projects/programmes	-	By 20th October 2026
12.	Conduct public participation for 2027/2028 financial year priority projects	-	26th to 29th October 2026
13.	Submission of Annual Development Plan (ADP) project list to County Assembly	-	5th November 2026
14.	Sector/Sub sector submissions to County Treasury	-	13th November 2026
15.	County Treasury prepares and submits **County Fiscal Strategy Paper (CFSP)** to the County Executive Committee for approval	28th February	20th November 2026
16	Submission of County Fiscal Strategy Paper to CRA	-	20th November 2026
17.	County Treasury submits the approved CFSP to the county Assembly	28th February	4th December 2026
18.	County Treasury prepares and submits **County Debt Management Strategy** to County Assembly.	28th February	4th December 2026
19.	County Executive Member for Finance submits copy of County Debt Management Strategy to CRA and Intergovernmental Budget and Economic Council.	14th March	4th December 2026
20.	County Assembly approves County Fiscal Strategy Paper	14th March	18th December 2026
21.	The county Treasury shall publish and publicize the County Fiscal Strategy Paper (CFSP)	21st March	27th December 2026
22.	County CECM in charge of Finance submits **Budget Estimates** to the County Executive Committee for approval	30th April	25th January 2027
23.	The CECM in charge of finance submits approved budget estimates to the county assembly.	-	28th January 2027

S/No.	ACTIVITY	PFM ACT, 2012 TIMELINE	ADJUSTED TIMELINE
24.	Submission of draft Budget Estimates to Controller of budget	-	28^{th} January 2027
25.	County Assembly clerk submits approved Budget Estimates for County Assembly with a copy to the CECM for Finance,	30^{th} April	28^{th} January 2027
26.	County Assembly to consider budget estimates with a view to approving with or without amendments	30^{th} June	31^{st} March 2027
27.	Upon approval of the budget estimates by the county assembly, CECM in charge of Finance shall prepare and submit **County Appropriation Bill** to the county assembly	30^{th} June	31^{st} March 2027
28.	Appropriation Bill to be passed by the County Assembly.	30^{th} June	31^{st} March 2027
29.	The county government must submit an annual cash flow projection to the Controller of Budget.	15^{th} June	7^{th} April 2027
30.	CEC Finance makes a pronouncement on revenue raising measures and submits a finance bill to the county assembly.	As soon as the Budget Estimates have been approved	As soon as the Budget Estimates have been approved
31.	The County Assembly must consider the Finance Bill and approve with or without amendments.	Not later than 90 days after Appropriation Act passed	Not later than 90 days after Appropriation Act passed