



**COUNTY
GOVERNMENT OF
GARISSA**



COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

CFSP 2025

COUNTY FISCAL STRATEGY PAPER (CFSP)

**DEPARTMENT:
FINANCE & ECONOMIC PLANNING**

***ACHIEVING EQUITABLE AND SUSTAINABLE
ECONOMIC DEVELOPMENT FOR THE
RESIDENTS OF GARISSA***

Contents

FORWARD-----	3
Acknowledgment-----	4
ABBREVIATIONS AND ACRONYMS -----	5
CHAPTER ONE: RECENT ECONOMIC DEVELOPMENT AND POLICY OUTLOOK -----	8
CHAPTER TWO: SECTOR STRATEGIC OBJECTIVE AND PERFORMANCE-----	15
2.3.1. EDUCATION, INFORMATION AND ICT -----	16
2.3.2. TRADE, INVESTMENTS, INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT -----	17
2.3.3. GENDER, SOCIAL SERVICES, CULTURE, YOUTH & SPORTS -----	19
2.4.4. AGRICULTURE, LIVESTOCK & PASTORAL ECONOMY -----	20
2.3.5. HEALTH & SANITATION -----	23
2.3.6. LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT-----	25
2.3.7. ROADS, TRANSPORT AND PUBLIC WORKS -----	27
2.3.8. WATER, ENVIRONMENT, NATURAL RESOURCES & CLIMATE CHANGE -----	28
2.3.9. FINANCE AND ECONOMIC PLANNING-----	31
2.3.10. COUNTY AFFAIRS, PUBLICSERVICE, DEVOLUTION AND INTERGOVERNMENTAL RELATIONS. ---	33
CHAPTER THREE: FISCAL POLICY AND BUDGET FRAMEWORK -----	35
CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK -----	45
4.1. Resource Envelope FY 2025-2026 -----	45
4.2 Medium Term Expenditure Estimate -----	47
4.3. Sector Spending Priorities -----	51
4.3.1. Health and Sanitation -----	51
4.3.2. Roads, Transport and Public Works:-----	53
4.3.3. Lands, Physical Planning and Urban Development-----	54
4.3.4. Trade, Investments and Enterprise Development-----	55
4.3.5. Education, Information and ICT Proposed interventions -----	56
4.3.6. Agriculture, Livestock & pastoral Economy -----	57
4.3.7. Finance and, Economic Planning -----	57
4.3.8 Gender, Social Services, Culture, Youth & Sports -----	58
4.3.9. Water Environment and natural Resources -----	58
CHAPTER FIVE: FISCAL RISK & CONCLUSION-----	64
5.1. Fiscal Responsibility Principles -----	61
5.2. Adherence to Fiscal Responsibility Principles and Risks-----	61
5.3. Fiscal Risks and Their Management-----	62
5.4. Conclusion-----	62

FORWARD

The Garissa County Fiscal Strategy Paper (CFSP) 2025 has been prepared in accordance with Section 117(1) and (6) of the Public Finance Management (PFM) Act, 2012, and Section 26 of the Public Finance Management (County Governments) Regulations, 2015. It outlines the fiscal policy direction for the 2025/2026 budget and sets the budgetary priorities for the third year of the County Integrated Development Plan (CIDP) 2023-2027. This document defines the county's fiscal policy framework, detailing economic priorities, financial projections, budget allocations, and strategic initiatives aimed at fostering sustainable economic growth and development. The CFSP is aligned with the Approved Budget Policy Statement (BPS) 2024/2025, ensuring responsible fiscal management, transparency, and accountability.

The paper provides an analysis of the global and national economic landscape and its implications for Garissa County's economy. It highlights the county's economic strengths, challenges, and opportunities, focusing on key sectors such as agriculture, trade, and tourism. Given the potential impact of external economic shocks, the strategy underscores the importance of resilience and adaptability. It also reviews the county's fiscal performance in the past financial year, including revenue collection trends, expenditure patterns, and budget execution rates. Additionally, the document outlines future revenue projections and expenditure priorities, emphasizing fiscal discipline and efficient resource allocation to align spending with strategic objectives.

The CFSP identifies priority sectors that are fundamental to the county's economic growth and overall well-being of residents. These include healthcare, education, infrastructure development, water and sanitation, and social protection programs. The strategy proposes targeted initiatives in these sectors to enhance service delivery, attract investment, and improve livelihoods. A comprehensive budget framework is presented, detailing the rationale behind sectoral allocations, ensuring that financial resources are distributed equitably and inclusively to promote balanced development across the county. To ensure fiscal stability and economic resilience, the document also assesses potential fiscal risks and proposes mitigation measures. These include building fiscal buffers, improving revenue collection efficiency, and implementing cost-saving strategies. These measures aim to strengthen the county's financial position while ensuring efficient use of resources.

Overall, the CFSP provides a well-structured fiscal policy framework to steer Garissa County toward sustainable economic growth and development. It reaffirms the county government's commitment to prudent financial management, strategic investments, and inclusive development. The paper also emphasizes the need for collaboration between government entities, the private sector, and development partners to fully harness the county's economic potential.

Hon. ABASS ISMAIL KHAAR,



*County Executive Committee Member,
Finance and Economic Planning.*

Acknowledgment

The Garissa County Fiscal Strategy Paper (CFSP) 2025 has been developed in compliance with Section 117(1) of the Public Finance Management Act, 2012, serving as the foundation for the FY 2025/2026 budget. It outlines key macroeconomic factors, revenue projections, and expenditure priorities, ensuring fiscal discipline, transparency, and public participation in line with Article 201 of the Constitution.

This document is the result of collaborative efforts from various county departments, semi-autonomous agencies, and stakeholders, whose valuable inputs have helped shape a realistic and strategic fiscal framework. I extend my deepest appreciation to all Chief Officers, Directors, Treasury staff, and technical teams for their dedication and professionalism in its preparation.

Special thanks to UNICEF, our esteemed partner, for their generous support in developing County Plans, finalizing this CFSP, and strengthening key initiatives. We look forward to continued collaboration to enhance service delivery and improve the livelihoods of Garissa County residents.

Finally, I appreciate the contributions of stakeholders, civil society organizations, and the people of Garissa, whose engagement remains vital in shaping our county's fiscal strategy. Together, we will build a more resilient, inclusive, and prosperous Garissa County.

HAFSA MOHAMUD



Chief Officer

Budget, Economic Planning & Statistics.

ABBREVIATIONS AND ACRONYMS

BPS:	Budget Policy Statement
CBK:	Central Bank of Kenya
CECM:	County Executive Committee Member
CO:	Chief Officer
CRA:	Commission of Revenue Allocation
CBROP:	County Budget Review and Outlook Paper
CFSP:	County Fiscal Strategy Paper
FY:	Financial Year
GDP:	Gross Domestic Product
IBEC:	Inter-Governmental Budget and Economic Council
ICT:	Information and Communication Technology
IFMIS:	Integrated Financial Management Information System
KNBS:	Kenya National Bureau of Statistics
MTEF:	Medium Term Expenditure Framework
MTP:	Medium-Term Plan
PE:	Personnel Emoluments
PFM:	Public Finance Management
PWD:	People with Disabilities
SRC:	Salaries and Remuneration Commission
SWG:	Sector Working Group

Legal Basis for the Publication of the County Fiscal Strategy Paper

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

The County fiscal strategy paper is prepared in accordance with Section 117 of the Public Financial Management Act, 2012. The law states that:

- (1) The County, Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year.
- (2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
- (3) In preparing the County Fiscal Strategy 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.
- (4) 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.
- (5) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account 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.
- (6) 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

In order to ensure prudent and transparent management of resources, the County Treasury shall be guided by the following fiscal responsibility

principles as spelt out in Section 107 of the Public Finance Management (PFM) Act, 2012:

- I. The county government's recurrent expenditure shall not exceed the county government's total revenue;
- II. Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
- III. The county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
- IV. Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- V. The county debt shall be maintained at a sustainable level as approved by county assembly;
- VI. The fiscal risks shall be managed prudently; and
- VII. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

CHAPTER ONE: RECENT ECONOMIC DEVELOPMENT AND POLICY OUTLOOK

1.0 : Introduction

The chapter outlines the recent economic development focusing on the Global, Regional, domestic and county scenes.

1.1 : Recent Economic Development and Policy Outlook Overview

1.1.1 : Global and Regional Economic Development

Global economy has stabilized with global growth projected at 3.2 percent in 2024 and 2025 from 3.3 percent in 2023 supported by easing of global inflation and supply chain constraints (Table 1). The outlook reflects stronger-than-expected growth in the USA, some large emerging market economies such as India, and improved growth prospects in the UK. The main risks to the global growth outlook relate to disruptions to the disinflation process, potentially triggered by new spikes in commodity prices amid persistent geopolitical tensions, a possible resurgence of financial market volatility with adverse effects on sovereign debt markets, a deeper growth slowdown in China and an intensification of protectionist policies which would exacerbate trade tensions, reduce market efficiency, and further disrupt supply chains.

Table 1: Global Economic Performance

Economy	Growth (%)			
	Actual	Estimate	Projections	
	2022	2023	2024	2025
World	3.5	3.3	3.2	3.2
Advanced Economies	2.6	1.7	1.8	1.8
<i>Of which: USA</i>	1.9	2.9	2.8	2.2
<i>Euro Area</i>	3.4	0.4	0.8	1.2
<i>Japan</i>	1.0	1.7	0.3	1.1
Emerging and Developing Economies	4.1	4.4	4.2	4.2
<i>Of which: China</i>	3.0	5.2	4.8	4.5
<i>India</i>	7.0	8.2	7.0	6.5
Sub-Saharan Africa	4.0	3.6	3.6	4.2
<i>Of which: South Africa</i>	1.9	0.7	1.1	1.5
Nigeria	3.3	2.9	2.9	3.2
Kenya*	4.9	5.6	5.2	5.4

Source: IMF World Economic Outlook, October 2024. *National Treasury Projection

Growth in the advanced economies is projected to remain stable at 1.8 percent in 2024 and 2025 from 1.7 percent in 2023. In the United States, growth is projected at 2.8 percent in 2024 on account of stronger outturns in consumption and non-residential investment and demand factors in the labour market.

Growth is anticipated to slow to 2.2 percent in 2025 as fiscal policy is gradually tightened and a cooling labor market slows consumption. Growth in the euro area is expected to recover as a result of better export performance, in particular of goods, stronger domestic demand, rising real wages which are expected to boost consumption, and a gradual loosening of monetary policy which is expected to support investment. However, growth in Japan is expected to slow down reflecting temporary supply disruptions and fading of one-off factors that boosted activity in 2023, such as the surge in tourism.

Growth in emerging markets and developing economies is projected to remain stable at 4.2 percent in 2024 and 2025, with divergence across major economies. At the regional level, growth in Sub-Saharan Africa is expected to rebound to 4.2 percent in 2025 from 3.6 percent in 2024 and 2023. This growth is driven by improved economic activities as the adverse impacts of prior weather shocks subside and supply constraints gradually ease.

Domestic Economic Performance

The Kenyan economy remained strong and resilient in the first three quarters of 2024 despite its growth being relatively slower than the corresponding period in 2023. In the first three quarters of 2024, the economic growth averaged 4.5 percent (5.0 percent Q1, 4.6 percent Q2 and 4.0 percent in Q3) compared to an average growth of 5.6 percent (5.5 percent Q1, 5.6 percent Q2 and 6.0 percent in Q3) in 2023. The growth in the first three quarters of 2024 was primarily underpinned by strong performance in the agriculture sector, a slight recovery of the manufacturing sector, and the resilience of services sector. All the economic sub-sectors except mining and construction recorded positive growth rates in the first the quarters of 2024, though the magnitudes varied across the economic activities (Table 2). The diversified structure of the Kenyan economy remains a key source of resilience to domestic and external shocks.

Table 2: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quarterly Growth Rates					
	2022	2023	2023 Q1	2023 Q2	2023 Q4	2024 Q1	2024 Q2	2024 Q3
1. Primary Industry	(0.8)	5.6	5.3	6.9	5.3	5.0	4.4	3.2
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	7.8	6.2	6.1	4.8	4.2
1.2. Mining and Quarrying	9.3	(6.5)	(11.0)	(8.3)	(6.9)	(14.8)	(2.7)	(11.1)
2. Secondary Sector (Industry)	3.5	2.5	2.5	2.1	2.0	1.0	0.8	0.6
2.1. Manufacturing	2.6	2.0	1.7	1.5	2.0	1.2	3.3	2.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.8	1.3	2.4	1.0	0.9
2.3. Construction	4.1	3.0	3.0	2.7	2.2	0.1	(2.9)	(2.0)
3. Tertiary sector (Services)	6.6	6.8	6.5	6.7	6.3	6.2	5.3	5.3
3.1. Wholesale and Retail trade	3.5	2.7	2.9	2.1	2.8	4.9	4.4	4.8
3.2. Accommodation and Restaurant	26.8	33.6	47.1	42.7	18.1	28.0	26.6	13.7
3.3. Transport and Storage	5.8	6.2	6.6	4.6	8.5	3.9	3.6	5.2
3.4. Information and Communication	9.0	9.3	9.5	7.6	11.0	7.8	7.2	6.1
3.5. Financial and Insurance	12.0	10.1	5.9	13.2	6.3	7.0	5.1	4.7
3.6. Public Administration	5.1	4.6	7.6	3.2	3.4	5.8	5.1	5.4
3.7. Others	5.3	6.1	5.7	5.9	6.1	5.9	5.1	5.1
of which: Professional, Admin & Support Services	9.4	9.4	8.6	6.6	12.8	9.9	6.8	7.8
Real Estate	4.5	7.3	7.3	8.1	6.2	6.6	6.0	5.5
Education	5.2	3.1	2.0	3.1	3.9	4.0	3.1	3.8
Health	3.4	4.9	5.1	4.7	4.8	5.5	5.5	4.4
Taxes less subsidies	6.7	2.2	3.0	1.8	2.0	4.5	5.8	3.4
Real GDP	4.9	5.6	5.5	5.6	5.1	5.0	4.6	4.0

Source of Data: Kenya National Bureau of Statistics

National 2025 Economic outlook

Taking into account the performance of the economy in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy growth is estimated to expand overall by 4.6 percent in 2024 and 5.3 percent in 2025. These projections are mainly supported by: a robust services sector and recovery of manufacturing sector; robust agricultural productivity and improvement in exports. The outlook will be reinforced by implementation of policies and reforms under the priority sectors of the Bottom-Up Economic Transformation Agenda (BETA) and improvement in aggregate demand. Additionally, implementation of prudent fiscal and monetary policies will continue to support economic activity (Figure 1).

Figure 1: Annual Real GDP Growth Rates, percent

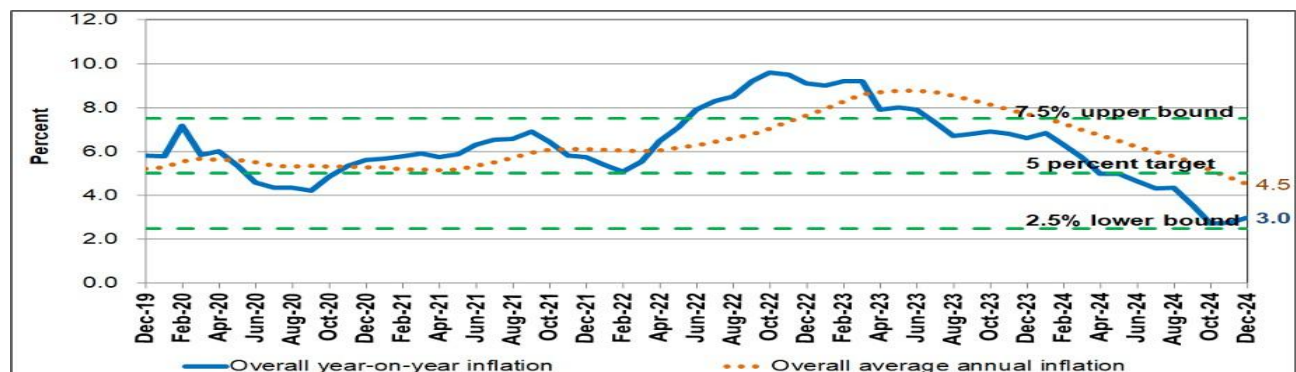


Source of Data: Kenya National Bureau of Statistics

Inflation Developments

Overall inflation declined and has remained below the mid-point of the target band of 5.0 percent since June 2024, mainly reflecting significant declines in energy prices and continued easing of food prices. Inflation declined to 3.0 percent in December 2024 from 6.6 percent in December 2024 and a peak of 9.6 percent in October 2022 (Figure 2). Easing inflation has been supported by abundant supply of food arising from favorable weather conditions, lower fuel inflation attributed to appreciation of the exchange rate and lower international oil prices, and the decline in non-food non-fuel (NFF) inflation reflecting impact of previous monetary policy tightening.

Figure 2: Inflation Rate, Percent



Source of Data: Kenya National Bureau of Statistics

Food inflation remained a key driver of overall year-on-year inflation though it declined to 4.8 percent in December 2024 from 7.7 percent in December 2023. The easing of food prices was supported by increased food supply arising from favorable weather conditions, continued Government interventions particularly through subsidized fertilizer, and the general easing of international food prices. Prices of most vegetable food items increased in the month of December 2024 compared to the same period in 2023 while those of non-vegetable food items declined significantly during the same period.

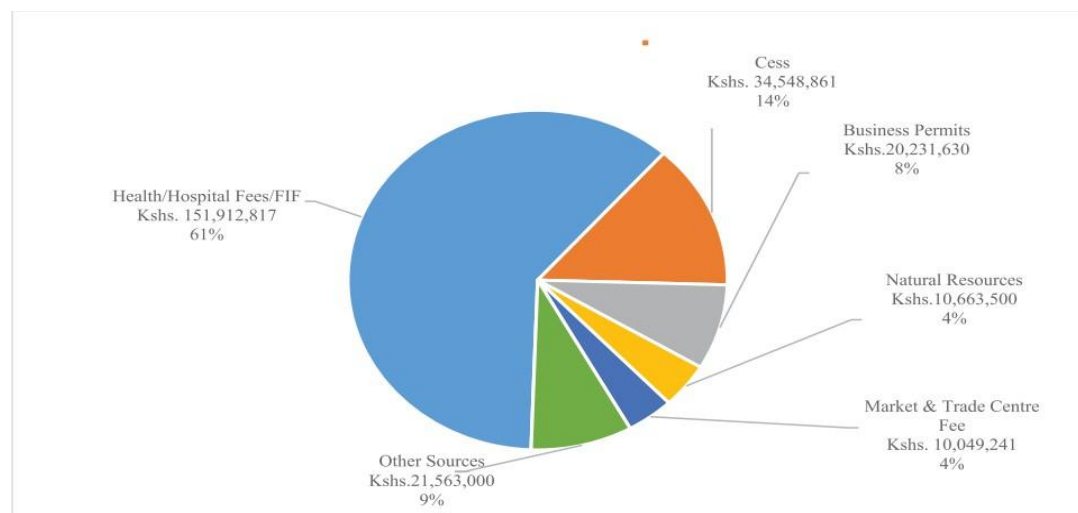
Update on County Fiscal Performance

In the FY 2023/24, the County received Kshs.7.59 billion as an equitable share of the revenue raised nationally, Kshs.684.80 million as additional allocations/conditional grants, a cash balance of Kshs.634.18 million from FY 2022/23 and raised Kshs.248.97 million as own-source revenue (OSR). The raised OSR includes Kshs.151.91 million as FIF and Kshs.97.06 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.9.16 billion

The County spent Kshs.7.19 billion on development and recurrent programmes in the FY 2023-2024. The expenditure represented 80.6 per cent of the total funds released by the CoB and comprised Kshs.1.93 billion and Kshs.5.26 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 44.8 per cent, while recurrent expenditure represented 82.4 per cent of the annual recurrent expenditure budget

In FY 2023/24, the County generated a total of Kshs.248.97 million from its sources of revenue, including FIF. This amount represented an increase of 27.2 per cent compared to Kshs.195.74 million realized in a similar period in FY 2022/23 and was 108.2 per cent of the annual target and 3.3 per cent of the equitable revenue share disbursed during the period. The increase in OSR can be attributed to Policy Reforms. The county managed to implement the FIF Act. The County also enhanced Revenue Collection efforts by improving the efficiency of FIF administration and collection processes, reducing tax evasion, and enhancing compliance, all of which aimed to enhance revenue mobilization.

Figure 3: The revenue streams which contributed the highest OSR



Source: Garissa County Treasury

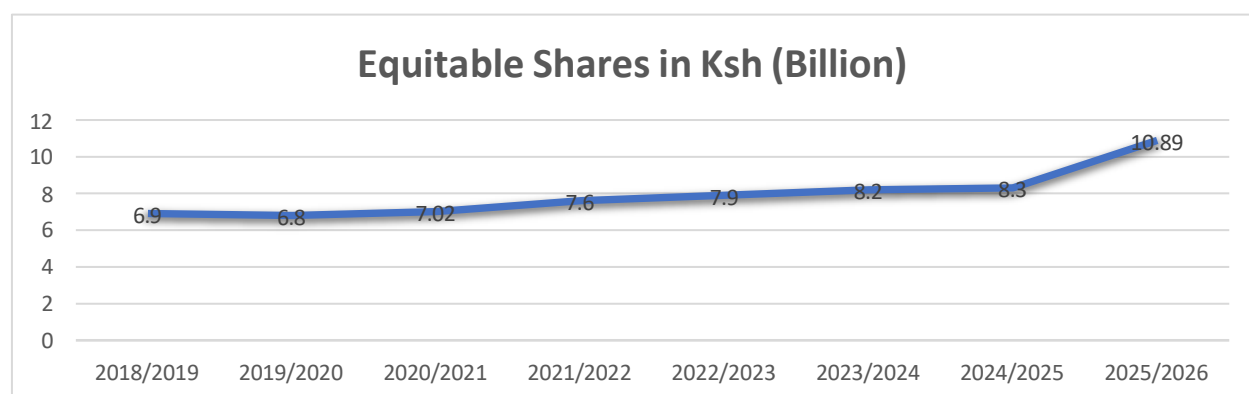
Revised Estimates

Budget implementation for the FY 2024/25 was initially impeded by the withdrawal of the Finance Bill, 2024 and protests that led to a slowdown of economic activities resulting in reduction of the county equitable share from Ksh 414 billion to Ksh 385 billion this has significantly impacted Garissa County allocation by 300million hence leading to supplementary budget. For these reasons, the county treasury

has found itself contemplating with unavoidable budgetary adjustments to rationalize the expenditure

Trend in Equitable Share for Period 2018/2019 – 2025/2026

Years	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	9	0	1	2	3	4	5	6
Equitable Shares in Ksh (Billion)	6.9	6.8	7.02	7.6	7.9	8.2	8.3	10.89



Economic Policy Outlook

As of 2024, Garissa County's Gross County Product (GCP) was estimated at approximately Ksh 1.59 billion, accounting for about 0.1% of Kenya's total economic output. The primary economic activities in Garissa County include agriculture and livestock which contribute approximately 0.14% to the overall sector Gross Value Added (GVA).

Despite these efforts, Garissa's contribution to the national economy remains modest, highlighting the need for continued investment in infrastructure, diversification of economic activities, and enhancement of key sectors to stimulate growth and improve living standards within the county.

FY 2025/26 Medium-Term Expenditure Framework Policy Shift

The County Medium Term Expenditure Framework for FY 2025/2026 is guided by the overarching development that desires to do good and better service delivery. The following are the key objectives set to be achieved in FY 2025/26 and the medium term:

- I. Increase access to safe and potable water.
- II. Improve livestock, agricultural production and food security.
- III. Enhance access to universal healthcare.
- IV. Develop urban infrastructure.
- V. Mobilize resources through strategic partnerships

CHAPTER TWO: SECTOR STRATEGIC OBJECTIVE AND PERFORMANCE

2.1. Introduction

This chapter links the County Fiscal Strategy Paper (CFSP) to the strategic objectives outlined in key county policy documents, including the Annual Development Plan (ADP), the Governor's manifesto, and the County Integrated Development Plan (CIDP). These documents are essential in guiding the county's budgeting process and ensuring alignment with the government's overall development agenda.

The fiscal framework set out in these policies upholds the principles of public finance and fiscal responsibility, as stipulated in Article 201 of the Constitution of Kenya, 2010, and Section 107 (1) and (2) of the Public Finance Management Act, 2012. This ensures prudent financial planning and responsible resource allocation.

To achieve its objectives, the Garissa County Government is committed to enhancing transparency, efficiency, and accountability in managing public resources, thereby promoting fiscal discipline.

Despite challenges in key priority sectors, notable progress has been made in achieving various sectoral strategic objectives, as outlined below.

2.2. Outline of County Fiscal Strategy Paper

The County Planning and Budgeting team, in collaboration with key sector staff, developed this CFSP through a series of internal assessments and stakeholder consultations. Additionally, extensive public participation forums across sub-counties provided valuable insights, ensuring that the document reflects community priorities while fostering ownership, commitment, and leadership among Garissa County residents.

This CFSP aligns with the national framework outlined in the Budget Policy Statement, integrating relevant macroeconomic factors into Garissa's fiscal outlook. It also reviews the county's past performance and, using data-driven analysis, projects a strategic fiscal framework for the medium term.

2.3. Enablers sectors

The respective sectors consist of Agriculture, Livestock & pastoral; Culture, Gender, Youth & Sports; Roads, Transport and Public Works; Education, Information and ICT; Lands, Physical Planning and Urban Development; Finance & Economic Planning; Health & Sanitation; Trade, Investments and Enterprise Development; Water, Environment and Natural Resources; County Affairs, Public Service and Intergovernmental Relations; County Public Service Board; Municipal Boards and county Assembly.

2.3.1. EDUCATION, INFORMATION AND ICT

The Department of Education, ICT, and Libraries is mandated to ensure equitable access to quality education, digital literacy, and library services in Garissa County. The core responsibilities include enhancing Early Childhood Development (ECD) through the construction and renovation of classrooms, School feeding, recruiting and training teachers, and supply of teaching learning materials. In the TVET sector, the department facilitates skills development through vocational training centers, equipping them with modern tools for market-relevant courses. ICT development focuses on automation, enhancing digital literacy, and improving county-wide ICT infrastructure. The library services sub-sector aims to promote a reading culture through digitization, provision of free internet, and modernization of library resources.

Financial Performance

In the last fiscal year (2023/24), the Education, Information, and ICT department had a total budget allocation of Kshs. 634.9 million, with Kshs. 515.2 million allocated for recurrent expenditure and Kshs. 119.7 million for development. The department successfully absorbed Kshs. 487.15 million in recurrent expenditure and Kshs. 36.84 million in development projects, achieving an absorption rate of 88.5% for recurrent spending but a lower 27.3% for development funds.

Key expenditures in the department included the recruitment of 200 ECD teachers, which aimed at addressing the shortage of qualified teachers in early childhood education and reduction of pupil teacher ratio. The supply of Unimix porridge to ECDE centers was another major investment, ensuring better nutrition for children and improving school retention rates. Additionally, funds were utilized for the provision of training tools for TVET centers, supporting skills development and youth empowerment.

Another major area of investment was the expansion of ICT infrastructure, which included upgrades to GIS infrastructure. Furthermore, the department allocated funds for the development of the ECDE Bill, a crucial step in strengthening the legal framework for early childhood education and improving governance in the sector.

Despite these strategic investments, challenges such as inadequate funding for development projects, limited teaching learning resources, and infrastructure gaps continue to hinder the full realization of planned objectives. Moving forward, increased development funding and better fund utilization strategies are necessary to improve education service delivery in Garissa County.

Non-Financial Performance

Key performance indicators for the department include the number of ECD classrooms constructed, teachers trained, vocational training centers equipped, and ICT systems automated. Achievements in 2023-2024 include the launch of the Garissa County website, upgrading GIS infrastructure, expanding

school feeding programs, purchase of school furniture and increasing TVET enrollments. However, persistent challenges include insufficient teaching materials, limited ICT personnel, lack of appropriate library resources, and resistance to automation from employees. Additionally, high dropout rates due to socio-economic factors and inadequate water and sanitation facilities in ECD centers continue to hinder progress. Proposed interventions include capacity-building programs, increased funding, and enhanced automation to improve service delivery.

Partners Contributions

The department collaborated with various partners to support key initiatives. UNICEF has been instrumental in the provision of teaching learning materials and teacher training, while WFP supported school feeding programs. Mercy Corps and FAO have contributed to GIS infrastructure development, and ICT Authority has facilitated deployment of digital infrastructure. Save The Children and EIDU have provided teaching and learning materials and digital learning tools, while UNICEF, UNHCR, save the children and Lutheran world federation (LWF) jointly supported development of ECD Bill which provides the framework for the integration refugee education with the national education system. These Partnerships have significantly contributed to expanding access to quality education, enhancing ICT adoption, and modernizing library services, complementing the county's budget allocations.

2.3.2. TRADE, INVESTMENTS, INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT

The Department of Trade, Investment, and Enterprise Development is dedicated to fostering a globally competitive and sustainable trade sector in Garissa County. Its primary role is to facilitate domestic and external trade, encourage private sector growth, and create an enabling environment for business development. The department oversees several sub-sectors, including Trade Development, Enterprise Development, Investment, Industrialization, Weights and Measures, and Tourism. These sectors collectively aim to improve market access, ensure fair trade practices, support small businesses, and enhance the county's economic growth.

To achieve its objectives, the department is responsible for several key functions. A critical mandate is ensuring compliance with internationally recognized measurement standards to protect consumers and promote fair trade. This includes verifying weighing and measuring equipment used in commercial transactions. The department also plays a vital role in promoting trade and investment by facilitating business growth, attracting investors, and creating new markets for local products.

Additionally, the department is committed to improving market infrastructure through the development and renovation of trading spaces, including the establishment of the County Aggregation and Industrial Park. Access to finance is another priority, with a focus on microfinance credit to small businesses, youth, and women entrepreneurs. Furthermore, the department is actively involved in the identification and promotion of tourism attractions in the county, such as the conservation of the Hirola, an endangered

antelope species unique to Garissa County.

Financial Performance

The Department of Trade, Investments, and Enterprise Development has been allocated **Kshs. 565.31 million** for the **2024/2025 financial year**, comprising **Kshs. 95.31 million for recurrent expenditure** and **Kshs. 470 million for development expenditure**, reflecting a **9.77% increase** from the **Kshs. 515 million** allocated in **2023/2024**. This growth highlights the county's continued focus on enhancing trade, industrialization, and enterprise development. The **recurrent budget increased by 27.08%**, indicating a prioritization of operational efficiency, while the **development budget rose by 6.82%**, emphasizing investments in market infrastructure and industrial parks. However, in **2023/2024**, the absorption rate for recurrent expenditure was **82.2%**, compared to a significantly lower **32.4% for development funds**. A significant allocation of Kshs. 100 million has been set aside for the County Revolving Fund to provide credit facilities to small businesses, youth, and women entrepreneurs. Another major investment is the Kshs. 500 million designated for the construction of the County Aggregation and Industrial Park, which aims to support manufacturing and trade.

Other key budgetary allocations include Kshs. 21 million for establishing sub-county administrative offices, Kshs. 7 million for setting up a Business Information Centre, and Kshs. 14 million for acquiring office furniture and equipment. However, financial limitations have affected the execution of several projects. Initiatives such as tourism promotion, trade exhibitions, and business development training have been significantly hampered by insufficient funding.

Non-Financial Performance

Despite financial challenges, the department has achieved several milestones. Among the key performance indicators are the calibration and verification of weighing equipment, which ensures fair trade practices, and the construction and renovation of trade offices to enhance service delivery. The department has also facilitated the disbursement of credit facilities to small businesses, enabling economic empowerment.

Tourism development efforts have seen progress with the mapping of key tourism sites and the development of the Hirola Conservation Plan. These efforts are expected to boost tourism potential and create economic opportunities in the region.

Nevertheless, the department faces multiple challenges. Inadequate budgetary allocations have hindered the full implementation of planned projects. Poor infrastructure and limited ICT development remain significant bottlenecks, affecting service delivery. The lack of sufficient technical staff has also slowed down operations, making it difficult to meet set targets. Additionally, the absence of a well-developed trade policy has affected the regulation and growth of enterprises in the county. Moreover, low levels of business

and entrepreneurial skills, coupled with limited access to trade information, continue to pose challenges for local traders.

Partners' Contributions

The department collaborates with various development partners and stakeholders to enhance its service delivery and achieve its strategic objectives. The National Government plays a crucial role in supporting trade infrastructure and industrial development initiatives. The Kenya National Chamber of Commerce and Industry (KNCCI) facilitates business linkages, providing networking opportunities for local traders.

International organizations such as the International Labour Organization (ILO) and USAID support capacity-building programs for small and medium-sized enterprises (SMEs). These partnerships have been instrumental in funding trade exhibitions, business development training, and initiatives aimed at improving access to credit for small businesses. Through these collaborations, the department seeks to overcome financial and technical constraints, ensuring that its programs have a lasting impact on economic growth and enterprise development in Garissa County.

2.3.3. GENDER, SOCIAL SERVICES, CULTURE, YOUTH & SPORTS

The strategic objective of the department are to promote social inclusion in the county, enhance equitable access to opportunities, Promote gender mainstreaming and socio-economic empowerment for women, girls, PWDs and minorities, Promote conducive policy and legal framework policies and programs including disability and child friendly policies, Promote youth participation in the national and county development processes and promoting, advocating and monitoring youth led initiatives; developing and managing youth innovation and leadership centres, Promotion and preservation of culture and promotion of languages and traditional practices harmonious with county and national development aspirations, Undertaking cultural research and dissemination of cultural information, establishment and management of cultural infrastructure (Cultural Centres, community museums and art galleries

Financial performance

The Gender, Social Services, and Sport department is the county department mandated to promote social inclusion in the county. It comprises various directorates of Gender, Social Protection, Culture, Youth and Sports each with specific roles representing eighty percent of the populations. Despite this mandate, In the financial year 2023/2024, It had the smallest budget allocation at Kshs. 116.21 million. It spent Kshs. 27.58 million, with all of it going towards recurrent expenses. The absorption rate for recurrent spending was 71.1 percent, but with no funds allocated for development, the department's overall financial activity was notably constrained

Non-financial performance

In the youth sub-sector the department formulated the Youth Development Policy and youth in agribusiness strategy, Established Youth Dialogue Forums in the sub-counties, Trained 250 youth and women on agri-entrepreneurship through business plans development and financial linkages, Ajira digital online jobs with ICT and education, Identification and training of 40 youth ambassadors on health and GBV, trained and mentored youth in the sub-counties on leadership, education(skills), drug abuse, Youth Conference in August 2024 to promote youth dialogue and participated in the inter-counties sports tournament such as Kenya Inter-Counties Sports association in Malindi, Establishment of modern stadiums in Garissa, Improvements of internal processes to enhance good culture.

In the Social Protection sector the department has formulated the social protection policy and Bill aimed at promoting social inclusion for the most vulnerable members in the community. The department organized and conducted the International Day of People with Disabilities on 3rd December 2024. The department also did the distribution of assistive devices for PWDs, women and Youth, Food distribution for OVCs, Training of 100 youth and women on social inclusion for PWD and supported the participation in the desert wheel-chair race.

In the cultural sub-sector the department organized Garissa cultural week where several traditional dances, storytelling, traditional medicine, food exhibitions and cultural arte-facts displayed and were all documented and the winners were crowned with trophies (position: 1st 2nd and 3rd) as well as Participating in the Kenya music and cultural festival KMCF in Taita Taveta and was represented by Traditional Dancers Group who was the cultural week, where the county government of Garissa emerged the winners in folk song and dance and we were rewarded with trophy. overall wins of the Garissa

The department also promoted the Documentation of indigenous knowledge (DODI). 7 assets selected and 30 youth cultural ambassadors recruited as well as Capacity building of creative arts (artists)..51

In the Gender sub-sector the department has formulated the Gender Policy and established gender based violence desks at the police and referral hospital as well as participating in the court users committee at the judiciary where the department is a m mainstreaming of Gender issues in all sectors, strengthened the gender and child protection technical working group, established gender based violence desk at the ember as well as Successful Prosecution of criminal cases under the sexual offences Act (SOA) and Children Act, 2022

2.4.4. AGRICULTURE, LIVESTOCK & PASTORAL ECONOMY

The mandate of the sector is to create an enabling environment for sustainable development of crop, Livestock, fish and cooperative sub sectors for food and nutrition security, employment creation and economic development in the County. Key functions of the sector include: promotion of crop development

and animal husbandry; development and management of livestock sale yards, development and management of county abattoirs, plant and animal disease control; development of sector policies and cooperatives and fisheries development.

Financial performance

The Department of Agriculture, Livestock, and Pastoral Development reported significant budget utilization during the period, with a total budget allocation of **Ksh. 646.13 million**. Out of this, the department spent Ksh. 317.10 million, comprising Ksh. 99.30 million in recurrent expenditures and Ksh. 217.80 million in development spending. The recurrent budget showed a strong absorption rate of **77.4%**, reflecting effective utilization of funds for operational activities. However, the development budget recorded a lower absorption rate of **42.1%**, indicating areas that require improvement in project implementation. The underperformance in development spending was primarily attributed to inadequate coordination between the County Treasury and implementing departments, delayed disbursement of funds, and prolonged procurement processes, all of which affected the timely execution of development projects. Addressing these challenges will be critical to enhancing budget absorption and improving service delivery within the sector. In the current financial 2024/2025, the department has been allocated a total budget of 624.9 million, out of which 147.5 million is recurrent and 477.8 million for development. This is a 3% decrease in allocation from the previous financial year attributed to reduced funding for the departmental programs including ASDSP II and ELRP.

Non-financial performance

The sector achieved significant milestones across the livestock and agricultural sectors. In veterinary services, over **1.8 million livestock** were vaccinated against trade-sensitive and zoonotic diseases such as PPR, CCPP, SGP, CBPP, FMD, and RVF, supported by the procurement of vaccines and drugs worth Ksh. 65 million. The county expanded its vaccine storage capacity through the renovation and solarization of the vaccine store and enhanced frontline animal health services by training **180 community** disease reporters and supplying **14 motorbikes** to extension workers. In livestock production and range management, critical water infrastructure was improved through the construction and rehabilitation of boreholes, while over **400 acres** of degraded rangelands were rehabilitated using farmer-managed natural regeneration techniques. The county also promoted livestock insurance, enrolling over **18,791** farmers, and supported the development of **2** pasture blocks and **2** livestock markets. Value chain development was bolstered with the construction of a milk storage facility in Kasha, support for over **400** common interest groups (CIGs), and the rollout of innovative technologies for value addition. In the crop and cooperatives sector, the opening of **10 farm** access roads improved connectivity to **23** smallholder irrigation schemes, benefiting **974 households**. Additionally, **12** Farmer Producer Organizations (FPOs) and 9 SACCOs were formed and trained, while the county initiated the Kenya Food Resilience Systems Project (FSRP) to strengthen food security and climate resilience. Strategic partnerships, including an MoU with WFP and KAGRC, were

established to promote sustainable food systems and livestock genetic improvement, reinforcing the county's commitment to agricultural growth and resilience.

Despite these significant achievements, the sector faced several challenges during the financial period, including flooding along the Tana River, which resulted in the loss of over 2,000 beehives and approximately 100,000 bales of fodder, and loss of crops and farm infrastructure valued at 500 million shillings. There were also delays in project implementation due to delayed procurement processes, delayed disbursement of funds, late delivery of veterinary vaccines and stalled renovations of the Garissa Township slaughterhouse and ATC fencing. Declining number of technical staff without adequate replacements, further constrained service delivery. The sector also grappled with inadequate office facilities at sub-county levels, weak enforcement of sectoral policies, minimal support for Garissa ATC and AMS stations, and flood-related damage to irrigation infrastructure, exacerbating the effects of poor irrigation systems. Other persistent issues included a lack of farm input stockists, wildlife-related crop destruction, poor farm access roads, and weak group marketing strategies, all of which hindered agricultural productivity and resilience.

Partners contribution to sector performance

The departments within the livestock and agricultural sectors have worked closely with key development partners, whose support has been instrumental in driving the sector's achievements. Organizations such as the World Food Programme (WFP), Food and Agriculture Organization (FAO), Save the Children International (SCI), Islamic Relief Kenya (IRK), and SOLO, alongside county programs like the Emergency Locust Response Program (ELRP), Building Resilience for Food and Nutrition Security (BREFONS), De-Risking, Inclusion, and Value Enhancement of Pastoral Economies (DRIVE), and the Food Systems Resilience Program (FSRP), have provided critical technical and financial resources. Their contributions have supported the development of vital infrastructure such as boreholes, livestock markets, and vaccine storage facilities, as well as the provision of agricultural inputs and modern technologies to farmers and pastoralists, including seeds, vaccines, animal feeds, and water storage equipment. Additionally, these partners have facilitated logistical support for key activities like livestock vaccination campaigns and drought response efforts, while investing in capacity building for both departmental staff and farmers through training programs on disease surveillance, rangeland management, and value chain development. This collaborative approach has significantly strengthened the sector's ability to deliver services, respond to emerging challenges, and promote sustainable agricultural practices, ultimately enhancing food security, livelihood resilience, and economic growth in Garissa County.

2.3.5. HEALTH & SANITATION

The health department mandate is derived from the CoK that assigns the provision of essential health services delivery and promotion of primary health care. This includes for the day-to-day management of health facilities, community health programs, disease surveillance, ambulance services, and the procurement of medical supplies within their jurisdiction.

Financial Performance

In the Financial Year 2023-2024, the department of Health was allocated a total budget of Kes 2,789,494,063 of which Kes 2,464,760,659 and Kes 324,723,404 meant for recurrent expenditure and development projects respectively. The actual expenditure during this period stood at Kes 2,258,690,763 for recurrent expenses and Kes 144,826,638 for development activities.

Garissa County allocates 30% of the County budget to health. 99.5% of the total health budget was from the Government whilst 0.5% was from donors and partners such as DANIDA. 12% of the total health budget was allocated to development while 88% to recurrent. The proportion of the recurrent budget allocated for curative and preventive promotive is 16.5% and 1% respectively. Of the total budget for general admin, 82% was allocated to HRH salaries and 14% was allocated for HPTs. All level 4 facilities received financial allocation from the county and collected user fees. They had the autonomy to spend the revenue generated at source or to finance their operational costs. The primary care facilities within the county had signed contracts with NHIF to facilitate the retention of 100% of the NHIF reimbursements at the facility.

In the analysis of department of health expenditures for the fiscal year, the Health and Sanitation sector is the highest spender, with a budget allocation of Kshs. 2,789.48 million. The department effectively utilized Kshs. 2,258.69 billion, achieving a commendable recurrent absorption rate of 92.3 percent. However, its development spending showed a lower absorption rate of 44.6 percent, indicating some challenges in project execution as shown in the table below.

Table: *County Sector Expenditure Performance*

Department	Budget Allocation (Kshs. Million)		Expenditure (Kshs. Million)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev
Health and sanitation	2,464.76	324.72	2,258.69	144.74	91.6	44.6

For this current FY 2024-2025, the total health budget allocated is 3,356,220,847 showing an increase of Kes 566,726,784. This reflects an increase of 20% from the previous year's allocation. Recurrent and development were allocated Kes 2,935,720,847 and Kes 420,500,000 respectively. This represents a significant increase and demonstrates the county commitment to improving health service provision.

Non-Financial Performance

The department has done renovation and facelifts on health infrastructure targeting the 8 hospitals and 15 primary care facilities. Consistent supply of quarterly drugs and lab reagents to all public health facilities was achieved.

The department absorbed 119 locum staff into contract before confirmation to permanent. The department is in process of recruiting 160 technical staff this Month. Equally 2500 CHPs are being monthly stipends

To enhance referral and emergency services the County engaged Eplus and leased 5 ambulances. This reduced turnaround time for referrals. This is coupled by Gok ambulances that also provide services.

The achievement of the key focus indicators to measure performance for the health includes:

- The County Immunization Coverage has increased from 55% in 2017 to 82% in 2024 (KHIS). Immunization is one of the best investments a society can make and can have both personal and economic effects.
- Skilled delivery is one of the proven strategies within the safe motherhood concept in reducing maternal mortality. The County Skilled delivery increased from 23% in 2014 to 65% in 2024 (KHIS).
- Nutrition indicators improved slightly as underweight and stunted children reduced from a high of 18.3% and 14% in 2014 to 14% and 9% respectively (KDHS 2022).
- Among 6-23 months children in the county, 50% are classified in Severe Food Poverty, 37% in moderate while only 13% of them are safe from food poverty
- Proportion of women of reproductive age consuming 5 or more food groups is significantly low at 17.6%. The situation is slightly better for younger women aged 15-32 yrs. (18.4%)
- Remarkable strides have been made in the HIV/AIDS cascade. Identification of HIV positive (1st 95) is at 76%, ART coverage is at 80% and VL suppression of 68% (KHIS). However, our PMTCT rate is at 17.2%
- Active case search for AFP is routinely done and stool samples are collected for any suspected cases. Currently the annualized non polio AFP detection rate stands at 9.3 against target of ≥ 2.0 and validation and geocoding of AFP cases detected stands at 100%.
- The County has held 4 quarterly meetings and statistical reports including scorecard was done for evidence-based decision making.

Despite these significant achievements, the health sector faced several challenges during the financial period, including outbreak of diseases and emergencies that strain the health system capacity. This is coupled by little resources allocated to emergencies. Stalled projects like maternities, cancer centre and afya house are a big concern for the health sector. There were also delays in project implementation due to delayed disbursement of funds. Inadequate human resource for health coupled with lack of replacement plan which compromised quality of service provision. Other important issues included delay in supply of essential drugs and limited space in health facility infrastructure.

PARTNER CONTRIBUTION

The department of health has developed strong partnership and collaboration with development partners for maximum impact. All implementing partners have signed an MOU with the department for accountability and efficiency. The key partners in health include UNICEF, WFP, WHO, UNHCR, DANIDA, SCI, TDH, KRCS, AMREF, LSTM and CORE Group leveraged partnerships to enhance its service delivery. These partners have mainly supported capacity building of health care workers in enhancing critical skills, emergencies, purchase and distribution of nutrition commodities, purchase of WASH items and outreach services for hard-to-reach populations.

DANIDA has been supporting primary health facilities and selected community units for O&M on an annual basis. The FY 2023/24 DANIDA allocated Kes 11 million.

2.3.6. LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT

The Lands, Physical Planning, and Urban Development sector plays a crucial role in ensuring sustainable land management, spatial planning, and urban development. It focuses on providing a structured framework for land use, facilitating efficient land administration, and promoting well-planned urban growth to enhance livelihoods and economic activities. Through policies and programs, the sector aims to improve land tenure security, infrastructure development, and service delivery in urban areas. Key areas of focus include land administration, physical and spatial planning, housing development, and urban management. Additionally, the sector addresses challenges such as unplanned settlements, environmental sustainability, disaster risk management, and climate change resilience to foster organized and livable urban spaces.

Financial Performance

In FY 2023-2024, the Lands, Physical Planning, Housing, and Urban Development sector was allocated Kshs 563 million, with Kshs 358.04 million for recurrent expenditure and Kshs 205 million for development. Actual spending was Kshs 353.04 million, achieving a 98.6% absorption rate for recurrent expenditure, while development expenditure stood at Kshs 51.6 million, reflecting a lower absorption rate of 25.2%,

indicating delays in project execution. For FY 2024-2025, the total budget has decreased by 14.93% to Kshs 478.11 million. Recurrent expenditure has risen by 3.04% to Kshs 368.93 million, likely emphasizing service delivery, while development funding has dropped by 46.34% to Kshs 110 million.

Non-Financial Performance

The sector focuses on four key areas, including Administration, Development, and Support Services, which ensures effective general administration, planning, and support services. Lands and Physical Planning aims to establish a spatial framework for coordinated land use and sustainable development through land administration, management, survey, and planning. Housing Development emphasizes housing technologies and development initiatives. Urban Planning and Development, including municipalities, seeks to enhance urban operations and services through infrastructure development, sanitation, waste management, climate change adaptation, disaster risk management, and compliance and enforcement. Several key projects and initiatives have been implemented, including the planning and surveying of five settlements in Garissa Town, with 2,000 titles ready. The sector has also advanced an ongoing affordable housing project in Garissa Town, constructed market stalls at Bus Park Market, and completed and operationalized Qorohey Market. Other projects include the development of street lighting in Bulla Medina, Lamu Road, and Bulla Sambul, as well as the chartering of four new municipalities: Masalani, Bura, Dadaab, and Modogashe, while Balambala is in the final stages of attaining municipality status. Additionally, the sector has facilitated cabro paving of access roads to Suuqmudi and conducted a cleanup of the stormwater drainage system in Garissa Camp in partnership with UNHCR and UN-Habitat. Furthermore, it supported the registration of Kamuthe Community Land as the first community registered under the Community Lands Act 2016.

Partner Contributions

The sector has received significant support from development partners, including the World Bank and UNHCR. The World Bank has played a crucial role in funding and strengthening municipalities, contributing to urban infrastructure development and improving municipal service delivery.

Through its financial and technical assistance, the World Bank has supported capacity-building initiatives aimed at improving governance and planning. These contributions have facilitated the enhancement of urban services, waste management, and climate resilience projects, ultimately improving the quality of life in urban areas.

UNHCR has also been instrumental in supporting infrastructure development, particularly in areas hosting refugees. Its contributions have enhanced urban planning efforts, improved service delivery, and supported sustainable urban growth in affected regions.

2.3.7. ROADS, TRANSPORT AND PUBLIC WORKS

The department's mandate includes the **construction, upgrading, and maintenance of roads, management of county and public transport services, and supervision of public works projects** such as buildings and other infrastructure. The department is responsible for ensuring that all classified and unclassified county roads are well-maintained and that public transport systems are functional and efficiently managed. Additionally, it provides technical expertise in public works, including planning, designing, and overseeing the construction of government buildings such as hospitals, schools, and markets.

The Directorate of Roads, Transport, and Public Works in Garissa County is responsible for developing and maintaining the county's road network, transport services, and public infrastructure. The Annual Development Plan (ADP) for FY 2025/2026 outlines key priorities aimed at improving road connectivity, public transport systems, and infrastructure to facilitate socio-economic growth. This plan builds on previous achievements while addressing existing challenges to ensure efficient service delivery and sustainable development.

Financial Performance

In the FY 2023/2024, the department faced budgetary constraints that impacted project implementation. Despite this, significant progress was made, including upgrading 2 km of roads to bitumen standard, constructing box culverts, and graveling over 48 km of roads across various sub-counties. However, due to funding shortfalls, planned targets for road improvements, maintenance, and equipment procurement were not fully met. The proposed budget for FY 2025/2026 aims to address these gaps with an allocation of Kshs. 2.79 billion, distributed as follows: Kshs. 526.5 million for road network expansion and maintenance, Kshs. 54.6 million for transport management, and Kshs. 2.02 billion for public works projects.

Non-Financial Performance (Indicators & Challenges)

The Directorate of Roads, Transport, and Public Works for FY 2025/2026 focuses on key infrastructure improvements despite facing significant challenges. The department aims to upgrade 10 km of roads to bitumen standard, maintain 400 km of rural roads, and enhance drainage systems to improve connectivity. In the transport sector, priority will be given to the construction of bus parks and designated parking areas, recruitment of traffic marshals, and development of policy frameworks for better transport management. Additionally, major public works projects such as the construction of Garissa Central Market, rehabilitation of sub-county offices, and development of Garissa Stadium and a convention center are planned to enhance urban infrastructure. However, these efforts are hindered by insufficient funding, which limits project execution, and a lack of construction equipment, forcing reliance on external contractors. Other

challenges include road encroachments, which delay construction, a shortage of technical staff, particularly in transport and road maintenance, and inadequate policies and coordination, affecting effective transport management. Addressing these issues will be crucial in ensuring the successful implementation of planned projects.

Partners' Contributions

The department collaborates with key agencies such as Kenya Urban Roads Authority (KURA), Kenya Rural Roads Authority (KeRRA), National Transport and Safety Authority (NTSA), and development partners to mobilize additional resources. Funding from County Government Grants (CGG) and Kenya Roads Board (KRB) supports major projects, including road maintenance and urban transport improvements. Partnerships with public transport associations, contractors, and private investors are also crucial in ensuring the sustainability of transport infrastructure.

This ADP for FY 2025/2026 prioritizes infrastructure expansion, transport system efficiency, and improved public works management to enhance connectivity and economic opportunities in Garissa County.

2.3.8. WATER, ENVIRONMENT, NATURAL RESOURCES & CLIMATE CHANGE

The Water, Environment, and Natural Resources sector plays a crucial role in ensuring sustainable access to essential services for communities. This sector encompasses various sub-sectors, including water services, irrigation services, environmental management, climate change mitigation, and the sustainable use of energy, natural resources, and wildlife.

The primary goal of this sector is to enhance access to clean, safe, adequate, and affordable water for all. This includes improving sanitation systems, promoting hygienic practices, and ensuring the availability of quality water for human consumption, livestock, irrigation, and wildlife. Schools and health facilities are also a key focus, with efforts directed at providing safe and sustainable water and sanitation services.

the sector is committed to strengthening environmental management systems, ensuring the responsible use and conservation of forestry and wildlife resources, and promoting the sustainable exploration of renewable energy sources such as wind, solar, biogas, and wood fuel. The sustainable management of mineral resources and the integration of climate change mitigation and adaptation measures in all sectoral plans are also priorities. Regular coordination forums are organized to foster collaboration and efficiency in these initiatives.

Financial Performance

In the Financial Year (FY) 2023-2024, the Water, Environment, and Natural Resources sector was allocated a total budget of Kshs 1,657.66 million, with Kshs 220.8 million designated for recurrent expenditure and Kshs 1,436.86 million for development projects. The actual expenditure during this period stood at Kshs

171.74 million for recurrent expenses and Kshs 627.86 million for development activities.

The absorption rate for recurrent expenditure was 77.8%, indicating that a significant portion of the allocated funds was utilized effectively. However, the absorption rate for development expenditure was lower, standing at 43.7%, which suggests delays or challenges in the implementation of planned projects. For this current FY 2024-2025, the total budget for the sector has increased to Kshs 1,840.59 million, reflecting an 11% increase from the previous year's allocation of Kshs 1,657.66 million. Recurrent expenditure has decreased slightly from Kshs 220.8 million in FY 2023-2024 to Kshs 207.29 million in FY 2024-2025. This represents a 6.1% reduction, possibly indicating a shift in focus towards project implementation rather than administrative costs. Development expenditure has seen a significant increase from Kshs 1,436.86 million in FY 2023-2024 to Kshs 1,633.3 million in FY 2024-2025. This represents a 13.7% increase, demonstrating the county's commitment to enhancing water, environment, and natural resource projects.

Non-financial performance

Significant progress has been made in various areas of this sector. A notable achievement is the formation and training of a Technical Working Group on Participatory Climate Risk Assessment (PCRA), along with the establishment of Ward Climate Change Planning Committees in all 30 wards. Community engagement has been a key focus, with training sessions conducted to develop locally led action plans. These efforts have resulted in the development of a County Climate Risk Assessment Report (CRA) and a five-year County Climate Change Action Plan (CCAP), both of which have undergone stakeholder validation.

On the infrastructure front, the department has made considerable strides in enhancing water access. Four boreholes have been drilled in Kone for Modogashe town, while 40 kilometers of HDPE pipeline have been laid for the Modogashe-Kone water project, complete with auxiliary infrastructure such as tanks and electromechanical installations. In partnership with WASH partners, 22 boreholes have been rehabilitated across the county, and generator sets have been procured to restore water services in areas facing acute shortages, including Liboi, Damajale, and Balambala towns. Further collaborations with UNHCR have provided eight additional generators to affected host communities in Dadaab and Fafi sub-counties.

The department has also addressed critical water needs by drilling boreholes in Makkah, Jarajara, and Dertu villages, replacing those that had collapsed. In Masalani town, efforts to improve the water system have resulted in 90% coverage, while at the Moit center in Ijara, a significant excavation of 20,000 cubic meters has been undertaken. The Maalimin Water Project, now 80% complete, is expected to be fully operational by end of March, ensuring long-term water sustainability for the community.

Other notable projects include boreholes drilled at ADC farm and FTC, along with pipeline extensions to nearby areas. A pipeline has also been extended from Maramtu boreholes to the Kunaso tank, featuring a

300m³ ground-level steel tank with high-lift pumps and electrification. Several neighborhoods, including Bulla Nur, Bulla Tawakal, and Bulla Rahama, have benefited from last-mile water connectivity. Additionally, extensive work has been done to lay HDPE pipelines in key locations, including a 3-kilometer stretch from ADC boreholes to Tumaini and an 8-kilometer return line for Bulla Sagare.

Efforts to improve water treatment and supply services have included the replacement of sand filters at treatment facilities, augmentation of laboratory equipment, and procurement of reagents for the county's water company, GAWASCO. The department has also worked to resolve financial challenges, clearing seven months' worth of delayed salaries for GAWASCO staff and negotiating a repayment plan for a Kshs 79 million electricity bill. Additionally, a payment arrangement was reached with KRA to unfreeze the company's bank account, allowing for smoother operations.

To ensure swift responses to water crises, rapid maintenance teams have been established to address emergency repairs within 24 hours. Emergency water trucking has also been carried out across 125 to 153 sites during drought periods spanning from September 2022 to September 2024.

Partners' Contribution

The Water, Environment, Natural Resources, and Climate Change sector has greatly benefited from strategic partnerships with various organizations, both local and international. These partnerships have played a critical role in enhancing water supply, irrigation, environmental conservation, and climate change mitigation efforts.

Several development partners, including TDH, DRC, STAWI, WFP, Islamic Relief Kenya, Care Kenya, IOM, WSTF, Mercy Corps, Kenya Red Cross, UNICEF, and Save the Children, have been instrumental in funding and implementing key projects. Their contributions have ranged from rehabilitating boreholes, installing solar-powered water systems, constructing water supply infrastructure, and desilting water pans, all of which have significantly improved access to clean and reliable water sources in underserved communities.

For instance, TDH has supported water trucking services in areas such as Elan, Jilango, and Afweine, while DRC has facilitated the rehabilitation of three boreholes, installation of solar systems, and extension of pipelines. Similarly, Islamic Relief Kenya has undertaken desilting of key water pans and drilling of new boreholes in Dertu, Saka, Mathahlibah, and Gurufa. UNICEF has played a crucial role in extending pipelines, rehabilitating steel tanks, and drilling new boreholes, ensuring that schools and health facilities have access to safe drinking water.

In the irrigation sector, WFP, STAWI, and LMS have invested in the solarization of irrigation schemes, construction of irrigation infrastructure, and design of new schemes, boosting agricultural productivity and water sustainability. Additionally, organizations like Kenya Red Cross, FCA, and WomanKind Kenya have contributed to borehole rehabilitation, solarization of water systems, and infrastructure improvements to

enhance water security.

The World Bank, through the Water Sector Trust Fund (WSTF), has been a key player in providing resilience and sustainable water supply solutions, particularly through the drilling and rehabilitation of deep aquifer boreholes in Ijara and Hulugho sub-counties. Furthermore, the Ministry of Energy, Kenya Power and Lighting Company (KPLC), and Rural Electrification and Renewable Energy Corporation (REREC) have contributed to improving power supply and renewable energy access, ensuring the sustainability of water pumping and distribution systems.

These partnerships have significantly strengthened the county's capacity to provide sustainable water and environmental services. By leveraging these collaborations, the department continues to expand access to clean water, enhance climate resilience, and improve livelihoods in the region.

2.3.9. FINANCE AND ECONOMIC PLANNING

The Department of Finance and Economic Planning derives its mandate from the Constitution of Kenya 2010 and key financial legislation, including the Public Finance Management Act 2012 and the County Government Act 2012. Its core responsibilities encompass implementing financial and economic planning policies, preparing the annual county budget, and mobilizing resources for county projects. The department also manages county public debt and financial obligations while ensuring prudent financial management and control of county resources.

Additionally, it maintains financial records, provides financial reports to the County Assembly, and strengthens fiscal relations between the National and County Governments. It also oversees revenue collection, procurement processes, and supports county development planning, including the implementation of Vision 2030.

FINANCIAL PERFORMANCE

The Finance and Economic Planning department had a budget of Kshs. 1,773.34 B for FY 23/24. It spent a total of Kshs. 1,077.45 million, comprising Kshs. 596.06 million for recurrent expenses and Kshs. 481.39 million for development. The recurrent absorption rate stood at 64.8 percent, while development initiatives performed slightly better, with a rate of 78.3 percent, suggesting room for improvement in managing resources more effectively.

The department is also in charge of revenue collection and we had good performance in the last financial year. In the fiscal year 2023/24, Garissa County successfully generated a total of Kshs. 248.97 million from its various revenue streams, including the Facility Improvement Fund (FIF). This marked a significant increase of 27.2% compared to the Kshs. 195.74 million collected during the same period in FY 2022/23. Notably, the revenue generated in FY 2023/24 surpassed the county's annual target by 108.2% and

accounted for 3.3% of the equitable share of national revenue disbursed to the county during this period.

The Finance & Economic Planning Department was allocated a total budget of Kshs. 1,408.72B for the 2024/25 financial year, representing 12.29% of the county's total budget. Of this allocation, Kshs. 1,258.72 million (approximately 89.3%) was designated for recurrent expenditure, covering operational costs, salaries, and administrative functions. Meanwhile, Kshs. 150 million (about 10.7%) was allocated for development expenditure, supporting long-term investment projects and infrastructure enhancements.

Despite the substantial allocation, the department must ensure an optimal balance between recurrent and development expenditures to enhance financial sustainability and economic growth. Further assessment of spending efficiency and revenue collection strategies will be crucial in improving resource utilization.

NON-FINANCIAL PERFORMANCE

The non-financial performance of the Department of Finance and Economic Planning reflects significant achievements alongside notable challenges and proposed interventions. Key accomplishments include the development of the County Annual Development Plan (ADP) 2024-2025, the County Indicator Handbook, and the Annual Progress & Budget Costing Report. The department also drafted crucial financial policies such as the Monitoring & Evaluation Bill and the Statistical Bill. Additionally, economic planning was strengthened through partnerships, including collaboration with Garissa University for financial analysis and donor coordination. Revenue collection strategies have been enhanced, with plans for automation, and the department has fully integrated the Integrated Financial Management Information System (IFMIS) to improve efficiency.

Despite these successes, the department faces several challenges, including inadequate funding, delayed exchequer releases, limited staff capacity, and insufficient office infrastructure, equipment, and vehicles. Additionally, weak coordination between policy, planning, budgeting, and execution has hindered efficiency, while manual revenue collection processes continue to cause financial leakages.

To address these issues, the department proposes increasing budgetary allocations, enhancing staff training and capacity building, and strengthening county monitoring and evaluation systems. Improved coordination between county departments and national authorities is also necessary, alongside investments in automated revenue collection and financial management systems. Furthermore, establishing stronger institutional arrangements will help track and implement development priorities effectively.

PARTNERS CONTRIBUTIONS

The Department of Finance and Economic Planning works closely with various partners to strengthen its financial and development initiatives. USAID supports resilience programs and capacity building, enhancing the county's ability to manage resources effectively. UNICEF provides Programmes support assistance and training or Capacity Building in development planning, ensuring well-structured policy implementation. WFP plays a crucial role in food security and livelihood programs, while also assisting in the preparation of development plans.

The Council of Governors helps coordinate devolved functions and facilitates partner engagement in various capacity-building programs to improve governance. Finally, CARE Kenya contributes to devolution-related services, strengthening the county's ability to implement decentralization policies efficiently, among other partners operating within Garissa County including Civil society Organization (CSOs). These partnerships are essential in advancing the county's economic planning, service delivery, and overall development agenda.

2.3.10. COUNTY AFFAIRS, PUBLIC SERVICE, DEVOLUTION AND INTERGOVERNMENTAL RELATIONS.

The County Affairs, Public Service, Devolution, and Intergovernmental Relations sector is responsible for disaster risk management, humanitarian response, and strengthening intergovernmental partnerships. The department ensures effective disaster preparedness, response, and recovery, coordinates relief efforts for affected communities, and develops legal and policy frameworks for disaster and emergency management. Additionally, it fosters peacebuilding and social cohesion, ensures coordination among stakeholders, and promotes intergovernmental collaboration for efficient service delivery.

Financial Performance

In the fiscal year 2023/24, the department had a total budget allocation of Kshs. 504.77 million, with all funds designated for recurrent expenditure. The exchequer released Kshs. 429.63 million, and actual expenditure stood at Kshs. 270.99 million, resulting in an absorption rate of 63.1%. Despite no development funds being allocated, the department focused on operational efficiency, relief efforts, and intergovernmental coordination.

Non-Financial Performance

The department made significant strides in disaster management and humanitarian response. It successfully formulated a Disaster Risk Management (DRM) policy and implementation matrix, establishing 30 ward disaster committees to enhance disaster preparedness. Additionally, 15 ward committees received capacity-building training on disaster risk reduction, and assessments were

conducted to evaluate the county's food security situation following short and long rains.

Key achievements also included relief food donations to victims of floods, drought, and conflicts, as well as the development of an Early Warning Communication Strategy to enhance disaster preparedness. The department conducted flood assessments along the Tana River to evaluate the extent of damage and humanitarian needs, ensuring effective intervention. A logistical capacity assessment was completed to document available disaster response resources, and the Emergency Operations Center (EOC) was established with support from the Kenya Red Cross.

However, several challenges continue to hinder optimal service delivery. Bureaucracy in accessing emergency funds has slowed disaster response efforts, and the lack of a Disaster Management Bill delays legal and policy interventions. The department also faces severe resource constraints, including inadequate office space, furniture, equipment, and transportation. The absence of boats, divers, and lifesaving equipment for flood rescue operations remains a major challenge, further exacerbated by the non-operational status of the Emergency Response Center.

Partners Contributions

The department has leveraged partnerships to enhance its service delivery. The Kenya Red Cross Society (KRCS) played a crucial role in establishing and equipping the Emergency Operations Center. Other humanitarian partners, including WFP, UNICEF, and UNHCR, have supported food distribution, capacity building, and emergency response initiatives. The sector has also worked closely with the National Drought Management Authority (NDMA) to implement early warning systems and risk assessments, ensuring timely disaster interventions.

the department aims to fast-track the approval of the Disaster Management Bill, operationalize the Emergency Response Center, and acquire essential rescue equipment, including motorboats and lifesaving gear. Strengthening donor coordination, establishing sustainable disaster funding, and enhancing community-based disaster risk reduction initiatives will also be key priorities in ensuring a more resilient Garissa County.

CHAPTER THREE: FISCAL POLICY AND BUDGET FRAMEWORK

3.0 : Overview

The fiscal framework for the FY 2025/26 and Medium-Term Fiscal Framework aims at stimulating the economic growth and development, help to end Drought Emergencies, reducing vulnerabilities, operating a balanced budget, ensuring effective delivery of services and supporting sustainable economic growth in the County. This policy underscores the need to prioritize crucial Recurrent Expenditure and undertake high impact Capital Expenditure in order to enhance economic growth. The 2025/2026 Fiscal Strategy Paper highlights the following:

- The county shall enhance its revenue base with a view to ensuring we increase own source revenue collection and achieve greater efficiency in terms of cost savings from non-crucial expenditure to ensure priority is given to the set priorities.
- Maintaining a lean workforce will assist in controlling the wage bill. This will create fiscal space for spending on the key county priorities especially in the social sectors and other development programmes. This will further provide adequate room for future countercyclical fiscal policy in the event of a shock.
- Fiscal consolidation while ensuring that county resources are adequate to promote growth. The County Government is committed to a reduction in the recurrent expenditure to devote more resources to development. At least thirty percent of the total county revenue shall be used in the implementation of development projects.
- The county will continuously exploit the public private partnerships, with potential local and foreign investors as well as other development partners to aid in the county's development

3.1 Fiscal policy framework

The Fiscal Policy framework for FY 2023/2024 and in the medium term, the County equitable share revenues realized slight growth compared to the previous years. This means that the sector allocations and ceilings will change based on the new ceiling provided to each sectorial department.

The biggest challenge in fiscal consolidation is Payroll in the county which has witnessed a sharp increase in its wage bill over the past few years but this current FY 2022/2023 it was slightly reduced by the new administration although it is still above the 35% required by the PFM Act the government will revisit this trend to align with new revenue realities. Further local collections to increase upward from 150 million to 200 million. In light of these apparent fiscal Trends, tough choices are therefore required to ensure that available resources are directed towards those priority programs that have the highest socioeconomic impact on our economic development.

This is especially more urgent with respect to the public sector wage bill that, if not appropriately managed, will become the main macroeconomic challenge for Garissa County.

The County Government has outlined a raft of deliverable measures, including automation of revenue collection systems, reintroduction of land rates and changes in mode of payment of water charges and parking fees, in the County Finance Bill. These measures are geared at boosting revenue performance in the medium term and ensuring smooth implementation of programs detailed in the policy documents. Over the medium term, expenditure on recurrent will need to be contained in order to ensure substantial amount of funds for development. In particular, every effort should be made to contain wages and salaries by the executive and other public entities by limiting the size of public service.

3.1.2 : Fiscal strategy paper obligations

The County Government recognizes that compliance with fiscal responsibility is a legal requirement and county executive will take charge to comply with all fiscal principles as provided in the PFM Act 2012.

Fiscal responsibility principles

The County Treasury shall comply with the fiscal responsibility principles as outline below;

- Thirty percent (30%) of County budget shall be allocated to Development projects as per PFM Regulation. The county had consistently maintained development index of more than 34% for the last two financial years and this will sustain 2025/2026 and the medium term.
- The County Government's expenditure on wages and benefits for County public officers shall not exceed thirty-five (35) percent of total revenues as per PFM regulations. Although it has challenge to meet this requirement but the county leadership managed to bring down the county payroll from 52% to 44% and more effort is expected to made to make the effort is sustained.
- Over the Medium Term, the County Government's borrowings shall be used only for Short term borrowing for the purposes of cash management (payroll) because of the delay in treasury disbursement.
- Local revenues must be managed and collection enhanced. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be introduced. The county plans to introduce various tax administrative measures e.g. Automation of collection systems, introduction of valuation roles and registration of land and properties within Garissa town and other major towns in the sub counties in an effort to enhance revenue base. The county also plans to automate revenue collections system to prevent revenue leakages.
- Fiscal risks shall be managed prudently. The county plans to manage the fiscal risks arising from reductions to the equitable share by adopting a fiscal consolidation stance through various austerity measures.

3.1.3 : Fiscal Structural Reforms

- Underpinning the fiscal program are measures to increase the proportion of local revenue with the objective of fully financing the County's budget in the long term.
- For effective and efficient management of financial resources, the County will continue to eliminate leakages and enhance revenue collection as well as rationalize expenditure. This will be achieved through continued measures to simplify licenses and fees levies, improve compliance and automation of revenue collection system in order to eliminate leakages and to widen revenue base.
- On the expenditure side, the County Government will continue to enhance prudent financial management; to improve efficiency and reduce wastage in accordance to section 107 of the PFM Act of 2012.
- The County Government continues to institute measures to contain the bloated wage bill so as to divert resources for development initiatives. These include freezing of recruitments, continued payroll cleansing and staff rationalization
- The County Government will also enhance capacity of the County Government staff so as to encourage proper and transparent use of resources and enhance service delivery.

3.2 Fiscal Performance Overview

Garissa County's approved supplementary budget for the fiscal year 2023/24 amounted to Kshs. 10.70 billion. This budget was divided between development and recurrent expenditure, with Kshs. 4.31 billion (40.3%) allocated for development projects and Kshs. 6.39 billion (59.7%) directed toward recurrent programs. This represented a 14.2% increase from the previous fiscal year's budget, which stood at Kshs. 9.37 billion, including Kshs. 2.81 billion for development and Kshs. 6.56 billion for recurrent expenditure.

To fund the 2023/24 budget, the county expected to receive Kshs. 8.25 billion (77.1%) as its equitable share of nationally raised revenue. In addition, it anticipated Kshs. 1.59 billion (14.8%) from additional allocations and conditional grants, a cash balance of Kshs. 634.18 million (5.9%) carried forward from FY 2022/23, and Kshs. 230 million (2.1%) from its own source revenue. The county's own revenue included Kshs. 139 million (1.3%) and Kshs. 91 million (0.9%) from the Facility Improvement Fund, which is revenue generated by health facilities.

3.2.1 Revenue Performance

In the fiscal year 2023/24, Garissa County received a total of Kshs. 7.59 billion as its equitable share of the national revenue, alongside Kshs. 684.80 million from additional allocations and conditional grants. The county also carried forward cash balance of Kshs. 634.18 million from the previous fiscal year (FY 2022/23), bringing its total funds from external sources to Kshs. 8.91 billion.

Additionally, the county generated Kshs. 248.97 million as its own-source revenue (OSR) during the period. This amount was composed of Kshs. 151.91 million from the Facility Improvement Fund (FIF), which represents revenue collected from health facilities, and Kshs. 97.06 million from ordinary OSR sources such as business permits, market fees, and other local revenue streams.

In total, the funds available for budget implementation in the fiscal year amounted to Kshs. 9.16 billion. These resources were critical for supporting the county's development agenda, including funding for essential services, infrastructure projects, and recurrent expenditures. The own-source revenue, particularly from the health sector (FIF), highlights the county's efforts to enhance internal revenue generation while supplementing national allocations.

Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
Equitable Share of Revenue Raised	8,248,748,101	7,588,848,254	92
Nationally			
	8,248,748,101	7,588,848,254	92
Additional Allocations/Conditional Grants			
Lease of medical equipment	124,723,404	-	-
Conditional Grant for the Provision of the Fertilizer Subsidy Program	3,965,101	-	-
Conditional grant for Transfer of Library services	19,694,322	-	-
Conditional Grant for aggregated Industrial parks program	250,000,000	102,500,000	41
Unconditional Allocation for Mineral Royalties	844,692	-	-
Kenya Climate Smart Agricultural Project (World Bank) KCSAP	90,000,000	-	-
Sweden Agricultural Sector Development Support Program (ASDSP)II	3,047,337	-	-
DANIDA Grant (Universal Healthcare in Devolved System Program)	12,820,500	-	-
De-risking, inclusion & value Enhancement of Pastoral Economies in the Horn of Africa projects (Drive project)	128,454,980	-	-
Emergency Locust Response Project World Bank	169,365,353	168,180,619	99.3

Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
Water and Sanitation Development Project (World Bank)	600,000,000	414,119,657	69
Financing locally-led climate action program (FLLoCA) County climate Institutional support (CCIS) Grant level 1 (World Bank)	11,000,000	-	-
FLLOCA County Climate Resilience Investment (CCRI)	173,580,354	-	-
	1,587,496,043	684,800,276	43.1
Own Source Revenue			
Ordinary Own Source Revenue	139,000,000	97,056,232	69.8
Facility Improvement Fund (FIF)	91,000,000	151,912,817	166.9
	230,000,000	248,969,049	108.2
Other Sources of Revenue			
Unspent balance from FY 2022/23	634,176,980	634,176,980	100
		634,176,980	100
	10,700,421,124	9,156,794,559	85.6

Source: County Treasury

3.4 County Own source Revenue performance

In the fiscal year 2023/24, Garissa County successfully generated a total of **Kshs. 248.97 million** from its various revenue streams, including the **Facility Improvement Fund (FIF)**. This marked a significant increase of **27.2%** compared to the **Kshs. 195.74 million** collected during the same period in FY 2022/23. Notably, the revenue generated in FY 2023/24 surpassed the county's annual target by **108.2%** and accounted for **3.3%** of the equitable share of national revenue disbursed to the county during this period.

The notable rise in own-source revenue (OSR) can be attributed to a series of strategic **policy reforms** implemented by the county. One key reform was the successful enactment and implementation of the **FIF Act**, which played a crucial role in regulating and enhancing revenue collection from health facilities. In addition, the county improved the efficiency of revenue collection processes, particularly in the administration of FIF. This involved streamlining the collection systems, reducing tax evasion, and strengthening compliance among taxpayers, all aimed at bolstering overall revenue mobilization.

Revenue stream	Target	Actual	%
Land Rates Current Year	15,680,000.00	1,089,929.00	7%
Business Permits, Current Year	24,000,000.00	20,231,630.00	84%
Fruits & Vegetables / Produce Cess	6,000,000.00	7,082,315.00	118%
Log Cess - (Timber)	4,110,000.00	3,742,660.00	91%
Livestock Cess	23,000,000.00	23,723,886.00	103%
Sand, Gravel, Quarry, and Ballast Extraction Fees	5,600,000.00	5,615,500.00	100%
Mineral Extraction Royalties (Cement, Gypsum, etc.)	16,000,000.00	4,568,000.00	29%
Sales of Flowers, Plants, Firewood, Produce, etc.	1,000,000.00	480,000.00	48%
Council Premises Occasional Hire (Offices, etc.)	500,000.00	5,000.00	1%
Council Vehicles Hire - AMS	500,000.00	330,000.00	66%
Market Entrance / Gate Fee	7,500,000.00	8,415,161.00	112%
Market Stalls Rent	2,000,000.00	1,102,970.00	55%
Market Shelters Fee	600,000.00	213,910.00	36%
Produce Inspection Fee - Weight and Measure	500,000.00	317,200.00	63%
Enclosed Bus Park Fee	960,000.00	662,000.00	69%
Other Vehicles Enclosed Park/Reserved Fees (Cars, Lorries, etc.)	1,500,000.00	163,300.00	11%
Street Parking/ motorbike/tuktuk/cars etc.	1,500,000.00	38,800.00	3%
Food Quality Inspection Fee/Hygiene	5,000,000.00	2,417,040.00	48%
Health Centres Services Fee/Hospital transfer	91,000,000.00	151,912,817.00	167%
Sale of Trees-Seedlings-Firewood-Flowers-Produce	6,750,000.00	5,637,617.00	84%
Slaughtering Fee	5,400,000.00	4,200,200.00	78%
Livestock Movement Permits	2,000,000.00	1,726,965.00	86%
Buildings Plan Approval Fee	2,400,000.00	712,200.00	30%
Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,500,000.00	3,410,149.00	97%
Sign Boards & Advertisement/promotion Fee	2,000,000.00	1,164,800.00	58%
Fire-Fighting Services	1,000,000.00	5,000.00	1%
TOTAL	230,000,000.00	248,969,049.00	108%

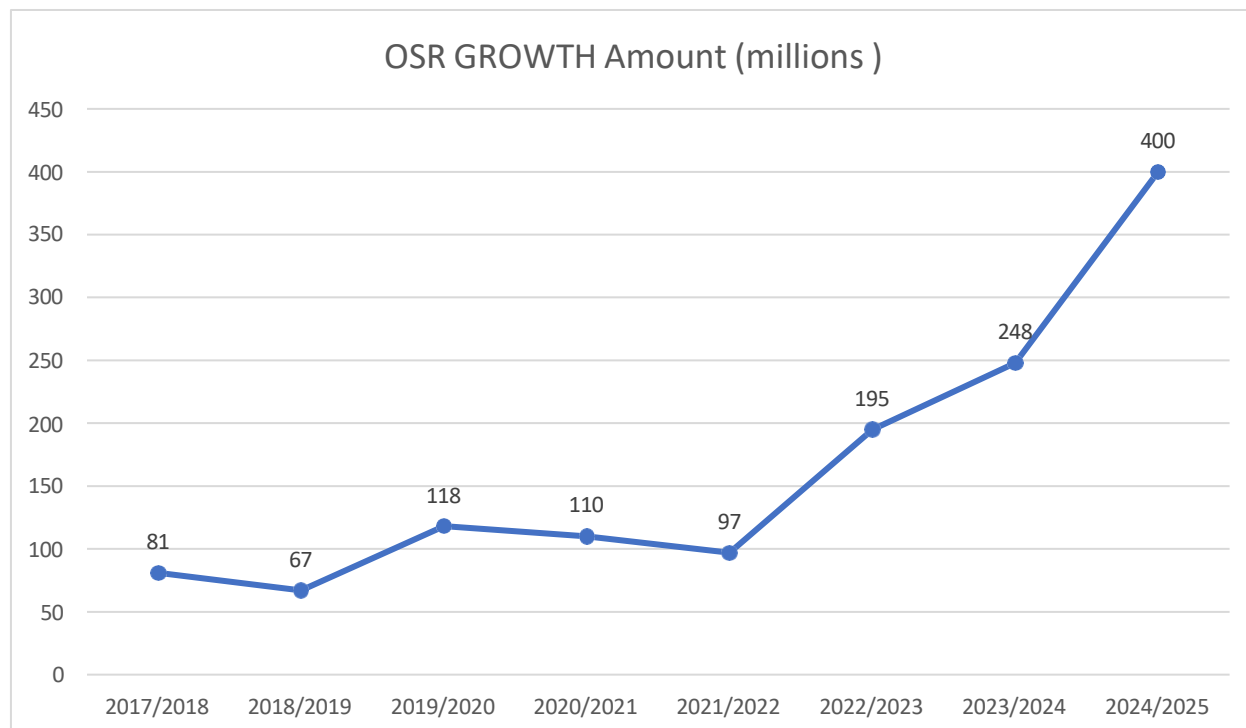


Fig. Local revenue performance

3.5: FY 2024/2025 Half Year local Revenue Performance

The Approved budget of the county government had a target of ksh 400 million for own source revenue in financial year of 2024 /2025. of this Ksh 240 million relate to FIF Collection and ksh 160 million, the half year performance is as shown in the table below.

Garissa County FIF performance			
Half Year performance 2024/2025	2024/2025	Actual	
Hospital	Target	performance	%
GCRH	192,000,000.00	100,810,877.00	53%
Iftin	10,000,000.00	4,666,154.00	47%
Ijara	12,500,000.00	6,668,130.00	53%
Dadaab	11,000,000.00	3,028,020.00	28%
Balambala	7,000,000.00	691,110.00	10%
Hulugho	1,500,000.00	1,098,800.00	73%
Modogashe	1,500,000.00	3,875,075.00	258%
Bura	4,500,000.00	1,127,780.00	25%
Total	240,000,000.00	121,965,946.00	51%
County Other OSR Performance	160,000,000	38,125,102.80	24%
Total OSR Performance	400,000,000.00	160,091,048.80	40%

3.6 Expenditure Performance

During the reporting period, the County spent Kshs. 7.19 billion on development and recurrent programs, representing 80.6 percent of total funds released. Of this, Kshs. 1.93 billion went to development programs, with an absorption rate of 44.8 percent. In contrast, recurrent expenditure totaled Kshs. 5.26 billion, achieving a higher absorption rate of 82.4 percent. This indicates better management of operational costs than development initiatives, highlighting a need for improvement in future development planning and implementation.

Table: Expenditure performance

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	5,425,325,102	963,731,729	4,345,239,484	917,318,652	80.1	95.2
Compensation to Employees	3,806,570,004	590,399,420	3,476,565,453	555,760,488	91.3	94.1
Operations and Maintenance	1,618,755,098	373,332,309	868,674,031	361,558,164	53.7	96.8
Development Expenditure	4,158,273,645	153,000,000	1,862,468,258	69,202,630	44.8	45.2
Total	9,583,598,747	1,116,731,729	6,207,707,742	986,521,282	64.8	88.3

3.6.1 Recurrent Expenditure Performance

The recurrent expenditure for the executive branch totaled Kshs. 4.34 billion, against a budget of Kshs. 5.42 billion. This expenditure can be broken down into two main categories: personnel emoluments, which accounted for Kshs. 3.47 billion, and operations and maintenance, which took up Kshs. 868 million. Overall, the total absorption rate for recurrent spending in the executive was 80.1%, indicating that a significant portion of the budget was utilized, though there remains room for improvement in fully utilizing allocated funds.

In comparison, the County Assembly demonstrated a higher level of budget absorption. It spent Kshs. 555.7 million on personnel emoluments and Kshs. 361.5 million on operations and maintenance, achieving an impressive overall absorption rate of 95.2%. This strong performance suggests that the Assembly effectively managed its resources, optimizing the use of its budget in both personnel costs and operational needs. The contrasting absorption rates between the executive and the Assembly highlight areas where the executive might enhance its financial management strategies in future budget cycles.

3.6.2 Development Expenditure performance

In the fiscal year 2023/24, the County reported an expenditure of Kshs. 1.93 billion on development programs. This total includes Kshs. 1.86 billion spent by the executive and Kshs. 69.2 million by the County Assembly. This marks a significant increase of 20.9 percent compared to the previous fiscal year (2022/23), during which the County allocated Kshs. 1.60 billion to development initiatives.

Overall, the spending on development programs represented 44.4 percent of the total development budget, which was set at Kshs. 4.15 billion for the year. While this level of expenditure demonstrates a commitment to advancing development initiatives, it also underscores that less than half of the allocated budget was utilized. The increase in spending relative to the previous year indicates progress in funding for development projects. However, the absorption rate reveals opportunities for improving project implementation and resource allocation strategies to ensure more effective use of the available budget moving forward.

Sectoral expenditure performance

This section highlights the review of the FY 2023/24 fiscal performance and trends in budget allocation and expenditure. It highlights sectoral summary performance in the year under review.

Table: County Sector Expenditure Performance

Department	Budget Allocation (Million)		Expenditure (Ksh Million)		Absorption rate	
	Rec	Dev	Rec	Dev	Rec	Dev
Agriculture, Livestock & Pastoral	128.31	517.82	99.3	217.8	77.4	42.1
Gender, Social Service and Sport	46.21	70	27.58	-	59.7	-
Roads, Transport & Public Works	46.07	288	24.05	163.94	52.2	56.9
Education, Information & ICT	515.21	119.69	456.12	32.63	88.5	27.3
Lands, Physical Planning and Development	358.04	205	353.04	51.6	98.6	25.2
Finance and Economic Planning	1,032.16	741.18	596.06	481.39	57.7	64.9
Health and Sanitation	2,464.76	324.72	2,258.69	144.74	91.6	44.6

Trade, Investments Development and To	75	440	61.67	142.5	82.2	32.4
Water, Environment and Natural Resour	220.8	1,436.86	171.74	627.86	77.8	43.7
County Affairs, Public Service Intergovernmental Relations	504.77	-	270.99	-	53.7	-
County Public Service Board	34.07	15	26		76.3	-
County Assembly	963.73	153	917.32	69.2	95.2	45.2
Totals	6,389.15	4,311.27	5,262.56	1,931.67	82	45

In the analysis of departmental expenditures for the fiscal year, the Health and Sanitation sector emerged as the highest spender, with a budget allocation of Kshs. 2,789.48 million. The department effectively utilized Kshs. 2,258.69 million, achieving a commendable recurrent absorption rate of 92.3 percent. However, its development spending showed a lower absorption rate of 44.6 percent, indicating some challenges in project execution.

The Finance and Economic Planning department had a budget of Kshs. 1,773.34 million. It spent a total of Kshs. 1,077.45 million, comprised of Kshs. 596.06 million for recurrent expenses and Kshs. 481.39 million for development. The recurrent absorption rate stood at 64.8 percent, while development initiatives performed slightly better, with a rate of 78.3 percent, suggesting room for improvement in managing resources more effectively.

The Agriculture, Livestock & Pastoral department also reported significant spending, with a total budget of Kshs. 646.13 million. It spent Kshs. 317.10 million, with recurrent expenditures at Kshs. 99.30 million and development funds totaling Kshs. 217.80 million. The absorption rates were relatively strong for recurrent spending at 83.2 percent, but the development absorption rate of 42.1 percent points to potential areas for enhancement in project implementation.

On the other end of the spectrum, the County Affairs, Public Service and Intergovernmental Relations department was one of the lowest spenders, with a budget of Kshs. 504.77 million and an expenditure of Kshs. 270.99 million. It recorded a recurrent absorption rate of 63.1 percent, but no development funds were allocated, reflecting a more limited scope of activity.

The Gender, Social Services, and Sport department had the smallest budget allocation at Kshs. 116.21 million. It spent Kshs. 27.58 million, with all of it going towards recurrent expenses. The absorption rate for recurrent spending was 71.1 percent, but with no funds allocated for development, the department's overall financial activity was notably constrained.

This analysis highlights the disparity in expenditure among various departments, showcasing both the successful management of resources in key sectors and the need for improvement in others.

CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK

The Constitution of Kenya 2010 stipulates that County Governments should have reliable, stable and predictable sources and allocation of revenue. Garissa County receives revenue from four main areas: the equitable share, own source revenues, conditional grants, other loans and grants.

This Fiscal Strategy Paper aims at supporting the transformation of the county economy through infrastructure and social-economic development, ensure balanced budget, contain growth of recurrent expenditure in favour of capital investment so as to promote sustainable development and strengthen delivery of services. In undertaking capital investment, focus will be on completion, equipping and operationalization of ongoing projects to ensure the intended beneficiaries enjoy the expected benefits. The medium-term fiscal framework for the FY 2025/2026 is based on the prevailing micro and macroeconomic policy framework. Sectoral expenditure ceilings are based on priorities and needs highlighted by sector discussions and resources available based on CRA allocations as per the proposed formula for fourth basis of revenue allocation. social sectors as usual are expected are expected to get the Highest allocation this because there impact in the community being huge .

4.1. Resource Envelope FY 2025-2026

In the 2025/2026 financial year, cumulative revenue amounts to Ksh. 12.3 billion this constitutes constitute; equitable share of Ksh 10.89 billion, National government conditional grant ksh 262.93 million, Conditional grant from development partners of ksh 546.9 million and generate local revenue of Ksh 420 million. The local revenue collection ksh 260 million relate to Facility improvement fund and ksh 160 million relates other local revenue sources.

The increase in the Equitable share relates to the proposed Revenue sharing formula that supported garissa county allocation upward this is therefore based commission of revenue allocation proposed allocation based on the proposed formula. The current FIF performance is expected to continue but other sources of local revenue are projected to remain same based poor performance reported in the current financial year

The Resource Envelope FY 2025/2026 and the MTEF period table

MTEF COUNTY RESOURCE ENVELOPE 2025/2026					
FY Break down	2023/2024	2024/2025	2025/2026	2026/2027	2027-2028
	Actuals	Budgeted	proposed	projected	projected

Equitable Shares	7588.85	8290.45	10894	11220.82	11557.44
County Own source Revenue	248.97	400	420	432.6	445.58
Re-budgeted carry forward	634.18	1332.68		0	0
CONDITIONAL AND UNCONDITIONAL GRANT FROM NATIONAL GOVERNMENT					
FY Break down	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Actuals	Budgeted	proposed	projected	projected
Road Maintenance levy fund (RMLF)		188.41	188.41	194.06	199.88
Conditional Grant for aggregated industrial Park	102.5			0	0
Conditional Grant community Health Promoters		74.52	74.52	76.76	79.06
transfer of museum Function		2.46		0	0
mineral Royalties		0.62		0	0
CONDITIONAL GRANT FROM DEVELOPMENT PARTNERS					
FY Break down	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Actuals	Budgeted	proposed	projected	projected
FRAMEWORK FOR THE MANAGEMENT OF FOOD SYSTEMS RESILIENCE PROJECT – (FSRP)-IDA		173.08	173.08	178.27	183.62
DANIDA Grant-Primary health care in devolved context		10.82	10.82	11.15	11.48
kenya devolution support program KDSP11 (Level 1)		37.5	37.5	38.63	39.78
kenya devolution support program KDSP11 (Level 2)					
Kenya urban support program - KUSP UIG		35	35	36.05	37.13

FRAMEWORK FOR MANAGEMENT OF UNFPA GRANT FOR GOK/UNFPA 10TH COUNTRY PROGRAMME		9.62		0	0
Emergency locust response project World Bank (ELRP)	168.18	142.5	142.5	146.78	151.18
Water and Sanitation Development Project (World Bank) WSDP	414.12	450		0	0
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCRI		137	137	141.11	145.34
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCIS) Grant level 1 (world bank)		11	11	11.33	11.67
TOTAL REVENUES	9,156.79	11,295.66	12,123.83	12,487.54	12,862.17

4.2 Medium Term Expenditure Estimate

The medium-term expenditure framework for the FY 2025/2026 ensures continuity in resource allocation based on prioritized programs outlined in the county ADP 2024 and sector discussions resource needs highlighted by the county's different sectors. Below are the Economic and sectoral MTEF allocations.

4.2.1 Sector Allocations and the medium term

The county's budget has shown steady growth over the years, reflecting an increased focus on service delivery, infrastructure, and economic development. The total allocation has risen significantly from Ksh 7,194.22 million in 2023/24 to Ksh 11,460.23 million in 2024/25, marking a 59.4% increase. This substantial jump highlights major investments in key sectors. In 2025/26, the budget is projected to grow

further to Ksh 12,123.20 million (5.8% increase), followed by moderate increases in 2026/27 (Ksh

12,486.90 million) and 2027/28 (Ksh 12,861.51 million), indicating a shift towards financial stability and sustained growth.

Allocations in Ksh Millions	2023/2024	2024/2025	2025-2026	2026-2027	2027-2028
County Department	Actual Budget	Budgeted	proposed	projected	projected
Agriculture, Livestock & pastoral	317.10	624.93	711.03	732.36	754.33
Culture, Gender, Youth & Sports	27.58	253.73	231.01	237.94	245.08
Roads, Transport and Public Works	187.99	535.33	794.26	818.09	842.63
Education, Information and ICT	488.75	542.61	668.20	688.25	708.89
Lands, Physical Planning and Urban Development	404.64	478.93	738.18	760.32	783.13
Finance & Economic Planning	1,077.45	1,408.72	2,069.58	2,131.67	2,195.62
Health & Sanitation	2,403.43	3,356.22	3,903.74	4,020.86	4,141.48
Trade, Investments and Enterprise Development	204.17	565.31	211.36	217.70	224.23
Water, Environment and Natural Resources	799.60	1,655.36	1,077.16	1,109.47	1,142.76
County Affairs, Public Service and Intergovernmental Relations	270.99	601.56	557.80	574.53	591.77
County Public Service Board	26.00	70.74	70.88	73.00	75.20
Assembly	986.52	1,366.78	1,090.00	1,122.70	1,156.38
TOTAL	7,194.22	11,460.23	12,123.20	12,486.90	12,861.51

Among the key sectors, Health & Sanitation remains the highest-funded, with its allocation increasing from

Ksh 2,403.43 million in 2023/24 to Ksh 3,903.74 million in 2025/26, emphasizing the county's commitment to improving healthcare services. Finance & Economic Planning also sees substantial growth, rising from Ksh 1,077.45 million to Ksh 2,069.58 million within the same period, underscoring efforts to enhance financial management and economic development.

Infrastructure development receives significant funding, particularly in Roads, Transport & Public Works, which grows from Ksh 187.99 million in 2023/24 to Ksh 794.26 million in 2025/26, indicating a strong push towards improving transport networks. Similarly, Lands, Physical Planning & Urban Development increases from Ksh 404.64 million to Ksh 738.18 million, supporting urbanization and land management initiatives. The Water, Environment, and Natural Resources sector experiences a peak allocation of Ksh 1,655.36 million in 2024/25, before stabilizing at Ksh 1,077.16 million in 2025/26, reflecting the county's investment in water infrastructure and environmental conservation.

The Education & ICT sector continues to receive increased funding, growing from Ksh 488.75 million in 2023/24 to Ksh 668.20 million in 2025/26, supporting advancements in learning and technology. Meanwhile, the Trade, Investments & Enterprise Development sector sees a sharp rise to Ksh 565.31 million in 2024/25, followed by a decline to Ksh 211.36 million in 2025/26, suggesting initial investments in key economic projects before stabilization.

4.2.2 Sector Economic classification and Ceilings

Sector Economic classifications the 2025/2026 FY

ECONOMIC CLASSIFICATION ESTIMATES FY 2025-2026					
DEPARTMENTS		RECURRENT		DEV	
	Total	Salaries	O & M	Dev	percentage
Agriculture, Livestock & pastoral	711	140.1	50.9	520	6%
Culture, Gender, Youth & Sports	231	50.6	30.5	150	2%
Roads, Transport and Public Works	794.3	70.3	24	700	7%
Education, Information and ICT	668.2	407.5	140.7	120	6%
Lands, Physical Planning and Urban Development	738.2	241.3	146.8	350	6%
Finance & Economic Planning	2069.6	509.9	909.7	650	17%
Health & Sanitation	3903.7	2414	849.8	640	32%

Trade, Investments and Enterprise Development	211.4	81.4	30	100	2%
Water, Environment and Natural Resources	1077.2	157.3	69.8	850	9%
County Affairs, Public Service and Intergovernmental Relations	557.8	400.7	157.1		5%
County Public Service Board	70.9	33.9	37		1%
Assembly	1090	520	420	150	9%
TOTAL	12,123.2	5,027.0	2,866.2	4,230.0	1.0
Percentage Allocation		41%	24%	35%	100%

The total budget for the fiscal year 2025-2026 is estimated at Ksh 12,123.2 million, allocated across various county departments. The budget is categorized into Salaries (41%), Operations & Maintenance (24%), and Development (35%), ensuring a balanced distribution between recurrent and capital expenditures.

The Health & Sanitation sector receives the highest allocation of Ksh 3,903.7 million (32%), with Ksh 2,414.0 million dedicated to salaries, highlighting the county's commitment to healthcare service delivery. Development expenditure in this sector stands at Ksh 640.0 million, aimed at improving health infrastructure and medical supplies. Following closely, the Finance & Economic Planning sector is allocated Ksh 2,069.6 million (17%), with Ksh 909.7 million directed toward Operations & Maintenance, Ksh 650.0 million for development projects, and Ksh 509.9 million for salaries, reflecting the county's focus on financial administration and economic oversight.

The Water, Environment, and Natural Resources sector receives Ksh 1,077.2 million (9%), with an overwhelming Ksh 850.0 million (79%) dedicated to development, indicating a significant investment in environmental conservation and water infrastructure. The County Assembly, also allocated Ksh 1,090.0 million (9%), has Ksh 520.0 million set aside for salaries and Ksh 420.0 million for operations and maintenance, ensuring smooth legislative functions. A further Ksh 150.0 million is directed toward development projects to enhance structural and capacity-building initiatives.

The Roads, Transport, and Public Works sector is granted Ksh 794.3 million (7%), with an impressive Ksh 700.0 million (88%) earmarked for development, demonstrating a strong commitment to infrastructure

projects such as road construction and maintenance. Lands, Physical Planning, and Urban Development, receiving Ksh 738.2 million (6%), prioritizes urban planning and development, with Ksh 350.0 million allocated for capital projects and the remainder covering salaries and operations.

In the Education, Information, and ICT sector, Ksh 668.2 million (6%) is allocated, with Ksh 407.5 million dedicated to salaries, emphasizing human resource investment. Development expenditure stands at Ksh 120.0 million, likely to support school infrastructure and ICT advancements. Similarly, Agriculture, Livestock & Pastoral Economy is allocated Ksh 711.0 million (6%), with a significant Ksh 520.0 million dedicated to development projects aimed at improving agricultural productivity, while salaries and operations take Ksh 140.1 million and Ksh 50.9 million, respectively.

The Public Service, County Affairs, and Intergovernmental Relations department is allocated Ksh 557.8 million (5%), with a majority Ksh 400.7 million going to salaries, reflecting its administrative nature. The Trade, Investments, and Enterprise Development sector receives Ksh 211.4 million (2%), with Ksh 100.0 million designated for economic development projects. The Culture, Gender, Youth & Sports department is allocated Ksh 231.0 million (2%), with Ksh 150.0 million directed toward development, likely targeting sports infrastructure and youth programs.

The County Public Service Board receives the smallest allocation at Ksh 70.9 million (1%), with a nearly equal split between salaries (Ksh 33.9 million) and operations (Ksh 37.0 million), reflecting its administrative role.

In summary, the recurrent expenditure (salaries and operations) accounts for Ksh 6,893.2 million (57%), while development expenditure constitutes Ksh 4,230.0 million (35%). The Health & Sanitation sector commands the largest share (32%), reinforcing its importance in service delivery, whereas the County Public Service Board holds the smallest share (1%), primarily covering administrative costs. The budget highlights a well-balanced distribution, ensuring both service delivery and long-term infrastructure development, setting the stage for sustainable economic growth.

4.3. Sector Spending Priorities

This is an overview of sector plan spending priorities 2025-2026. This section will give a brief summary of plan priorities in the upcoming financial year in each sector.

4.3.1. Health and Sanitation

The Constitution of Kenya is a major milestone towards the improvement of health standards. Citizens' high expectations are grounded on the fact that the constitution states that every citizen has the right to life; the right to the highest attainable standard of health, including reproductive health and emergency

treatment; the right to be free from hunger and to have food of acceptable quality; right to clean, safe, and adequate water and reasonable standards of sanitation; and the right to a clean healthy environment.

The health infrastructure plays a crucial role in providing healthcare services to the population. The county has made efforts to improve and expand its healthcare infrastructure to meet the growing needs of its residents. The sector envisions improving RMNCAH services to increase access and quality of care by expanding and renovating existing health infrastructure. This includes the completion of a modern MCH unit at GTRH, construction of 2 modern outpatients, a maternity, a newborn unit, 4 inpatient wards, a radiology unit, an ICU unit, 2 Health records unit, a mental unit and renovation of 15 existing health facilities.

In order to ensure an adequate and skilled healthcare workforce with skill mix in achieving universal health coverage, the department plans to recruit extra 170 health care workers of different cadres and also promote 750 existing staff. This is aimed to optimize the performance of healthcare workers to improve access to quality healthcare, promote health equity, and achieve better population health outcomes. Equally 2500 community health promoters will each receive a monthly stipend of Kes 2500.

Availability of essential health products and supplies within functioning health systems and in sufficient quantities to meet patient needs is critical. The department targets to provide quarterly supply of drugs and other essential supplies from KEMSA and MEDs. Key supplies like NAS-G and UBT for maternal intervention will be included during the procurement and distribution.

The department is determined to implement strategies that would intervene and address the emergencies thereby effectively contributing to the reduction of maternal and newborn mortality. One such intervention is strengthening referral services whose main roles are to respond and transport patients to the most appropriate health facility for advanced care and treatment. In view of this the department will continue the engagement of 5 ePLUS ambulance services and support the 5 GoK ambulances in order to increase access to high quality emergency medical services (EMS) that recognizes the need for prompt response and timely intervention.

Investing and improving coverage in RMNCAH (Reproductive, Maternal, Newborn, Child, and Adolescent Health) and nutrition programs is a priority for the department. There will be more focused effort this year in order to eliminate preventable maternal and child deaths and improve health outcomes. The key strategies planned are expansion of 2 theatres and newborn units, capacity building on critical skill areas, community engagement, provision of nutrition commodities, uninterrupted supply of essential drugs, strengthening primary health care services and MDTs.

Preventive and promotive services have received little funding for a long period. This has resulted in the outbreak of preventable diseases and communities have not shown ownership of health. In order to reverse this trend, the department endeavors to upscale WASH in health facilities, create community awareness,

upscaling and strengthening community units, support public health programs (HIV, TB, Malaria and surveillance) and procure water treatment chemicals.

A comprehensive Health information system and digital health program aims to improve the healthcare system by using technology to make healthcare more accessible, efficient, and transparent. Currently there is no single public health facility that is digitalized or automated. All health care services are recorded manually. To enhance effective patient management and improve data sharing the department plans to automate 3 Main Hospitals with purchase of different computer hardware, server, backups and software. Equally focus will be provided to research, surveys, performance reviews, Supervision, Data quality audit and capacity building.

Health quality of care standards ensure safe, effective, and high-quality healthcare for patients. To realize the benefits of quality health care, the department targets to improve infection and prevention control by purchasing IPC materials, capacity building on Kenya quality model for health, formation of work improvement teams and quality of care assessment for maternal and child health.

The main objectives of the health department policy are the elimination of communicable diseases, halting and reversing the rising burden on non-communicable diseases and mental disorders, reducing the burden of violence and injuries, providing essential primary healthcare, minimizing exposure to risk factors for health conditions and strengthening universal health coverage among its population to this end the county in collaboration with national government provide steepens to over 2500 CHPs. The sector will have to complete all uncompleted projects, equip health facilities, and continue supply of health products and commodities. Investment will also be made on human resources recruitment, capacity building and timely maternal referral system allocation on referral systems will be upscaled. The sector will continue support and fund disease surveillance, nutrition, HIV/AIDS, TB and Malaria interventions that is currently mainly funded by health partners to achieve the overall objectives and strategies of the health sector.

4.3.2. Roads, Transport and Public Works:

For FY 2025/2026, the Directorate of Roads, Transport, and Public Works in Garissa County has outlined key priority interventions aimed at enhancing infrastructure, improving service delivery, and addressing existing challenges. The department will prioritize the expansion and upgrading of roads, with a focus on upgrading 10 km to bitumen standard, maintaining 400 km of rural roads, and improving drainage systems to enhance accessibility and resilience. In the transport sector, efforts will be directed toward constructing bus parks and designated parking areas, as well as recruiting traffic marshals to improve mobility and ensure road safety. Additionally, the department will develop policy frameworks for transport management to enhance coordination and efficiency in service delivery.

To strengthen public infrastructure, the department plans to construct Garissa Central Market, rehabilitate sub-county offices, and develop key facilities such as Garissa Stadium and a convention center, which will boost economic activity and improve service efficiency. Addressing previous challenges, priority will be given to procuring road construction equipment, hiring technical staff, and streamlining policies to enhance project implementation. Partnerships with Kenya Urban Roads Authority (KURA), Kenya Rural Roads Authority (KeRRA), and development partners will be leveraged to mobilize additional resources and ensure project sustainability. Through these interventions, the department aims to improve road connectivity, facilitate trade, and enhance public service infrastructure for the socio-economic development of Garissa County.

4.3.3. Lands, Physical Planning and Urban Development

The Lands, Physical Planning, and Urban Development sector plays a crucial role in ensuring sustainable land management, spatial planning, and urban development. It focuses on providing a structured framework for land use, facilitating efficient land administration, and promoting well-planned urban growth to enhance livelihoods and economic activities. Through policies and programs, the sector aims to improve land tenure security, infrastructure development, and service delivery in urban areas. Key areas of focus include land administration, physical and spatial planning, housing development, and urban management. Additionally, the sector addresses challenges such as unplanned settlements, environmental sustainability, disaster risk management, and climate change resilience to foster organized and livable urban spaces.

The sector has outlined several key priorities aimed at improving service delivery, urban development, and public welfare. One of the top priorities is fire safety and emergency response, which involves strengthening fire-fighting capabilities through the construction and maintenance of fire stations, procurement of modern fire-fighting equipment, and capacity-building for fire response teams. Enhancing fire safety regulations, conducting public awareness campaigns, and ensuring rapid response to emergencies are crucial measures aimed at minimizing fire-related incidents. The sector also focuses on integrating fire safety standards into urban planning and development to enhance disaster preparedness and risk reduction.

Sanitation and waste management remain vital priorities to promote public health and environmental sustainability. The sector is committed to improving sanitation infrastructure, including the construction and maintenance of sewer lines, drainage systems, and public toilets. Proper waste disposal mechanisms, such as refuse collection and solid waste management programs, are being strengthened to ensure cleaner urban environments. Additionally, the regulation of sanitation services, enforcement of hygiene standards, and awareness campaigns on proper waste disposal are key strategies to prevent health hazards and enhance the quality of life for urban residents.

The regulation, development, and maintenance of market infrastructure are also top priorities for the sector, ensuring well-organized and sanitary trading environments. Efforts include the construction of modern market facilities, upgrading existing markets, and improving access to essential services such as water, sanitation, and waste management. The sector is also focusing on market zoning and regulatory enforcement to prevent overcrowding, illegal trading, and environmental degradation. Supporting small-scale traders through fair allocation of market stalls and ensuring compliance with safety standards are crucial steps toward fostering economic growth and stability.

Another priority area is the development and maintenance of urban roads and associated infrastructure to enhance mobility and accessibility within urban areas. Investments in road construction, rehabilitation, and the development of non-motorized transport infrastructure such as walkways and cycle paths are critical to reducing congestion and improving connectivity. Additionally, flood control measures, including the construction and maintenance of stormwater drainage systems, aim to mitigate the impact of heavy rains and prevent urban flooding, which often disrupts businesses and livelihoods.

Finally, the sector is focused on improving urban aesthetics, green spaces, and recreational facilities to enhance the quality of life for residents. This includes the establishment and maintenance of parks, public gardens, and beautification projects such as tree planting and landscaping. The design, construction, and maintenance of street lighting and floodlights also remain a key priority to enhance security and promote economic activities, particularly in market centers and commercial hubs. Through these priorities, the sector aims to foster sustainable urban development, improve service delivery, and create a safe, clean, and organized urban environment for all residents

4.3.4. Trade, Investments and Enterprise Development

For the FY 2025/2026, the Department of Trade, Investments, and Enterprise Development will prioritize improving Investments in market infrastructure and trade development will be accelerated through the completion of the County Aggregation and Industrial Park, construction of five sub-county markets, and establishment of business information centers to support traders. Additionally, SME growth and access to credit will be a key focus, with increased disbursement of the County Revolving Fund, financial literacy training, and enhanced partnerships with financial institutions. The department will also work to boost investment promotion by developing a County Trade and Investment Policy, organizing business forums, hosting business networking events and county-integrated investment forums, and facilitating public-private partnerships to attract investors. The construction of sub-county trade offices will also be undertaken to improve administrative efficiency and service delivery at the grassroots level.

To promote tourism and cultural heritage, the department will finalize the Hirola Conservation Strategic Plan, explore Garissa County's tourism potential by mapping sites, and invest in cultural tourism events to position the county as a key destination. Institutional capacity will be strengthened through recruitment

of technical staff, including industrialization, weights and measures officers, upgrading ICT infrastructure, and improving workplace facilities to enhance service delivery. Additionally, promotion of market hygiene will be prioritized to ensure clean and conducive trading environments across the county. The department will also facilitate sub-county trade fairs and exhibitions to provide platforms for local businesses to showcase their products and services. Furthermore, partnerships with development agencies, the national government, and organizations such as KNCCI, ILO, and USAID will be expanded to support trade development and resource mobilization. By addressing past challenges and implementing these strategic interventions, the department aims to drive economic growth, create jobs, and foster a thriving business environment in Garissa County

4.3.5. Education, Information and ICT Proposed interventions

In line with the government's agenda to uphold the constitutional right to education for every child, the sector has prioritized the expansion and improvement of Early Childhood Development (ECD) services by constructing 7 ECD model centres in each of the sub counties, renovation of 30 ECD classrooms one classrooms in each wards, recruiting of 200 ECD teachers and training 350 teachers in the Competency-Based Curriculum (CBC) and psychosocial support, and provision of teaching learning materials, child-friendly furniture, and play facilities for ECD centers and] expansion of the school feeding program to enhance attendance and retention in ECD centers for 21,000 learners. The sector will also undertake training of 20 officers at Kenya School of Government on program management to improve quality and learning outcomes.

To increase access to TVET programs and improve the quality of training, the County will expand vocational training centers (VTCs) through construction of 5 centres, align courses with market demands such as agribusiness, maritime, and e-learning, provision of modern training tools for tailoring, beauty, plumbing, and electrical wiring, and hiring and training of 70 TVET instructors. In order to foster innovation, efficiency, and digital inclusion in county service delivery, learning, and community outreach, the County Government will establish the e-Garissa County Government Platform across County service sectors, development of 30 ICT hubs one in each ward to enhance digital literacy and entrepreneurship, automation of county systems, and provide digital learning tools for ECD and TVET institutions. Additionally, the sub-sector has prioritized enhancing library services by modernizing and expanding 3 existing libraries through renovation, digitization of resources, provision of internet access, modern learning tools and adopting innovative technologies to make information more accessible, equitable, and efficient for the community. The sector also proposes to train 15 TVET instructors at the Kenya School of Government on management and administration to improve quality of services.

4.3.6. Agriculture, Livestock & pastoral Economy

In the **2025/2026** financial year, the sector has prioritized several strategic interventions aimed at enhancing agricultural and Livestock productivity, improving livestock health, and strengthening value chains. Key priorities include the rehabilitation of farmlands destroyed by the Tana River floods to boost crop production in the irrigated riverine belt and the development of new irrigation schemes in *Waaso Plains, Fafi Plains, and Gababa*. The sector will focus on equipping the Agricultural Mechanization Services (AMS) and reviving the Agricultural Training Centre (ATC) to enhance agricultural skills and mechanized farming. Efforts will also be directed towards improving farm access roads, completing ongoing projects such as the fencing of the ATC and the renovation of the Garissa slaughterhouse, and increasing year-round access to quality water and livestock feeds through mechanized, irrigated fodder production and the development of large-scale water harvesting infrastructure.

To support pasture development, the sector plans to establish pasture and seed bulking blocks in 10 wards, while also increasing the number of livestock value chain actors, particularly *youth, women, and special interest groups (SIGs)*, by supporting them to implement viable business plans. The sector will further promote livestock value chain transformation and value addition through the provision of technologies, innovations, and improved management practices (TIMPs). In line with national disease control efforts, the department will contribute to the National Livestock Vaccination Program through the procurement of vaccines and the vaccination of an estimated **5 million livestock** against priority transboundary animal diseases (TADs). Crop, livestock, and fish value chain actors will also be organized into cooperatives and provided with governance and joint marketing training to enhance aggregation and improve market access.

The sector will continue to steer and coordinate the implementation of key partner and donor-funded programs focused on food security and resilience. These include the Kenya Food Security and Resilience Project (FSRP), the Kenya Agribusiness Development Project (KABDP), the De-risking, Inclusion, and Value Enhancement (DRIVE) Project, and the Emergency Locust Response Project (ELRP). Through these initiatives, the sector aims to strengthen agricultural productivity, promote sustainable livelihoods, and build resilience against climate-related shocks.

4.3.7. Finance and, Economic Planning

The sector will continue to discharge its key mandate of; preparation of county short term and long-term plans, coordinating and preparation of county budget, mobilizing revenue, budget implementation and control, prudent management of public funds by adherence to the PFM act 2012, financial reporting and advisory, asset management, enhancing internal control, monitoring and evaluating the county projects, training of staff and capacity building of the M&E and Audit committees. The sector will commit part of its revenues to settling of pending bills as per advisory from the National Treasury and the Senate.

To enhance efficiency and effectiveness in service delivery, several key interventions have been proposed for the sector. Increasing budgetary allocations is essential to ensure adequate funding for various programs and operations. Staff capacity development is necessary to equip personnel with the skills needed for effective financial and economic planning. The county's monitoring and evaluation system must be strengthened to address emerging challenges, both at the departmental level and in decentralized units. There is also a critical need to enhance the linkage between policy, planning, budgeting, and execution to improve overall governance and resource utilization.

To prevent inefficiencies, the County Treasury should provide sufficient funding to all departments, ensuring smooth service delivery. Further, engaging partners to improve cost-sharing mechanisms will enhance program sustainability. The provision of adequate resources, including office infrastructure, vehicles, and motorbikes, will also facilitate better service delivery. Strengthening institutional arrangements to track development priorities from previous plans is necessary for sustained progress. Lastly, proper coordination between county departments and national authorities must be reinforced to streamline operations and improve the overall effectiveness of financial and economic planning.

4.3.8. Gender, Social Services, Culture, Youth & Sports

To enhance social inclusion, the sector in the financial year 2024/2025 will put more focus on establishing a modern multipurpose stadium for youth and sports development in the county. The department will also focus on youth innovation and leadership hubs to promote youth and women empowerment and development. The department will also focus on promoting gender mainstreaming through capacity strengthening of women, girls and boys to enable them to participate in decision making as well as The department will also put emphasis on promoting child protection and persons with disabilities by employing child protection ambassadors in the thirty wards as well as fighting sexual gender-based violence.

The department will also focus on access to good hygiene by providing sanitary towels for school girls. This will in turn promote retention in schools. The department will also focus on Identification, documentation and preservations of historical Sites and monuments as well as hold annual Cultural week, exhibitions, Education and capacity building workshops to empower cultural practitioners and communities for promotion of cultural tourism.

4.3.9. Water Environment and natural Resources

The sector intends to make water supply more accessible to the residents of Garissa County by investing heavily in the construction of more pans and boreholes and installing solar systems to enhance the

rehabilitation and redistribution of clean water. Expansion of water systems and piping coverage to all sub-counties is also a key priority. Additionally, the sector plans to improve water and irrigation management by recruiting and training more technical staff. A review of the Garissa County Water Management Act 2018 and its regulations and policies is also planned. The sector aims to train technical officers, increase office space for staff, and expand services to the sub-county level by establishing offices and transport systems.

In line with the enactment of the Garissa County Climate Change Fund Act 2018 and the Garissa County Environmental Management and Coordination Act 2018, the sector has prioritized key projects for the 2024/2025 financial year. These include supporting climate change adaptation and mitigation in the energy and environment sub-sectors, establishing additional nursery centers, constructing a botanical garden in Garissa Township, strengthening the County Environmental Management Committee, developing a County Environmental Action Plan (CEAP), preparing a State of Environment (SOE) report, enforcing environmental regulations, and conducting environmental education campaigns through the Climate and Adaptation Fund.

In addition to these efforts, the sector has outlined the following priorities: drilling and equipping new boreholes, rehabilitating existing boreholes, constructing mega and medium-sized water pans, desilting, expanding, and protecting existing water storage pans, and rehabilitating and protecting riparian lands and degraded areas. The construction of urban water supplies in sub-county headquarters, the extension of water services to all public institutions, and the construction of elevated steel tanks are also critical components of the plan. Furthermore, the sector plans to solarize boreholes, extend pipelines to underserved areas, and prioritize irrigation, environmental conservation, energy efficiency, and sustainable natural resource management.

4.3.10. County Affairs, Public Service, Devolution and Intergovernmental Relations

The sector remains a cornerstone for effective governance, enhanced public service delivery, and strengthened disaster risk management in Garissa County. In the 2025/2026 fiscal year, the sector will focus on implementing the ***Kenya Devolution Support Program Phase II (KDSP II) and the Ugatuzi na Kazi Program***, alongside other strategic interventions aimed at fostering inclusive governance, intergovernmental collaboration, and improved service efficiency. The implementation of KDSP II will prioritize capacity-building initiatives for county institutions, performance-based resource allocation, and strengthening public financial management to enhance service delivery and accountability. Through this initiative, the county aims to streamline governance structures, improve county planning frameworks, and enhance staff productivity through targeted training programs.

The Ugatuzi na Kazi Program, which seeks to promote economic empowerment and employment creation within the devolved structures, will be a key focus area. The county will prioritize youth employment, skills development, and entrepreneurship promotion through structured county-led initiatives. Additionally, the program will facilitate social protection interventions, including support for marginalized groups and enhanced civic engagement. Furthermore, the sector will enhance disaster risk reduction and preparedness by establishing ward-level disaster management committees, strengthening early warning systems, and equipping emergency response teams. To improve public service efficiency, the county will leverage digital transformation, enhance human resource management systems, and institutionalize performance-based evaluations.

The County Affairs sector will also focus on deepening intergovernmental relations and devolution by fostering collaborative partnerships with national government agencies, humanitarian organizations, and development partners. The county will work towards policy formulation, institutional strengthening, and resource mobilization, ensuring that governance structures are resilient, responsive, and aligned with the county's strategic development agenda. Through these measures, Garissa County aims to promote equitable and sustainable economic development, enhance governance, and ensure effective service delivery for all its residents.

4.3.11. County Assembly

5.0. CHAPTER FIVE: FISCAL RISK & CONCLUSION

5.1. Fiscal Responsibility Principles

The Public Finance Management Act, 2012, and the Public Finance Management (County Governments) Regulations, 2015, outline fiscal responsibility principles that ensure prudent and transparent management of public resources. According to Section 107 (2) of the Act, the county treasury must enforce the following principles:

- The county government's recurrent expenditure shall not exceed its total revenue.
- At least 30% of the county's budget must be allocated to development expenditure over the medium term.
- The county's expenditure on wages and benefits for public officers shall not exceed 35% of total revenue, as prescribed in Section 25(1-b) of the Public Finance Management County Regulations, 2015.
- Borrowings should only be used to finance development expenditure and not recurrent costs.
- The county debt must remain at a sustainable level, as approved by the County Assembly.
- Fiscal risks must be prudently managed to prevent financial instability.
- There should be predictability in tax rates and tax bases, taking into account possible tax reforms in the future.

5.2. Adherence to Fiscal Responsibility Principles and Risks

County Revenue vs. Expenditure

The county government has made efforts to adhere to fiscal responsibility principles, particularly by ensuring a balanced budget and maintaining a development budget above the 30% constitutional requirement. However, challenges remain in controlling personnel emoluments, which have exceeded the 35% threshold, posing a fiscal risk.

Additionally, the county's own-source revenue performance has been poor, except for FIF (Facility Improvement Fund) collections. The primary cause of underperformance is the manual revenue collection

system, which has led to inefficiencies and revenue leakages. To improve revenue performance, the county must transition to a digital revenue collection system to enhance transparency and efficiency.

5.3. Fiscal Risks and Their Management

The county faces various fiscal risks, including:

- **Revenue Shortfalls** – The county’s dependence on equitable share allocations makes it vulnerable to National revenue fluctuations and Budget cuts. Additionally, poor own-source revenue collection limits financial autonomy. To improve revenue collection by adopting automated systems, strengthening enforcement, and broadening the revenue base.
- **High Wage Bill** – Expenditure on salaries and wages has exceeded the 35% threshold, limiting funds available for development projects. This has to be mitigated Implement a staff rationalization policy, conduct a payroll audit to eliminate ghost workers, and prioritize performance-based employment.
- **Debt Sustainability** – Borrowings should be strictly limited to development projects, but if left unchecked, rising county debt could become unsustainable. The county must ensure all borrowing is aligned with long-term revenue projections and seek approvals from the County Assembly.
- **Unforeseen Expenditure Pressures** – Natural disasters, legal claims, or economic shocks can lead to unexpected financial obligations, causing budget shortfalls. To mitigate Establish a contingency fund, improve risk assessment mechanisms, and diversify revenue sources to cushion against shocks.
- **Budget Deviations** – Fiscal projections often differ from actual outcomes due to unexpected changes in economic conditions or political pressures. We need therefore Strengthen budget execution monitoring, conduct regular expenditure reviews, and ensure adherence to fiscal discipline.

5.4. Conclusion

The county government has made strides in complying with fiscal responsibility principles, particularly in maintaining a balanced budget and prioritizing development spending. However, revenue collection inefficiencies, a high wage bill, and fiscal shocks remain key challenges that require urgent action.

To achieve fiscal sustainability, the county must enhance own-source revenue collection, control personnel costs, and ensure responsible borrowing. Additionally, prudent fiscal risk management is crucial to maintaining stability and ensuring continued service delivery. By addressing these risks proactively, the county can achieve long-term financial sustainability and economic growth.

ANNEX

Sector Name	County programs	County sub programs	Budget Estimats 2024-2025	2025-2026 Proposed	2026-2027
Agriculture, Livestock & pastoral	CPI. Livestock & Pastoral Economy	CSP1.1 Administration & Support Services (Livestock Development)	224,680,759.64	256,000,000.00	268,800,000.00
		CSP1.2 County Veterinary Services	33,350,000.00	30,000,000.00	31,500,000.00
		CSP1.3 Livestock production and Range Management	2,550,000.00	11,000,000.00	11,550,000.00
		CSP1.4 Livestock Value Chains Development	500,000.00	525,000.00	551,250.00
	CP2 Crop Production, Irrigation & Fisheries Services	CSP2.1 Administrative And Support Services (CROPS)	324,652,961.78	340,885,609.87	357,929,890.37
		CSP2.2 Crop Production and Value Addition	1,200,000.00	30,000,000.00	31,500,000.00
		CSP 2.3 Agricultural Mechanization Services	37,200,000.00	40,000,000.00	42,000,000.00
	CP3: Fish Production	CSP3.1 Fishery Services	200,000.00	1,500,000.00	1,575,000.00
	CP 4 : Cooperatives	CSP 4.1 Fisheries products value addition and marketing	600,000.00	2,000,000.00	2,100,000.00
			624,933,721.43	711,910,609.87	747,506,140.37
Finance and Economic Planning	CPI Governance, Administration and Support Services	CSP1.1 Administration and support services	1,052,682,277.92	1,500,000,000.00	1,575,000,000.00
	CP2 Disaster Risk Management and Special program	CSP 2.1 special program and Ugatuzi	304,910,000.00	444,000,000.00	466,200,000.00
	CP 3 Public Finance Management	CSP 3.1 Accounting and Financial reporting	3,713,739.00	7,000,000.00	7,350,000.00
		CSP 3.2 Audit Services	5,362,600.00	12,000,000.00	12,600,000.00
		CSP 3.3 Supply chain management	7,630,000.00	16,000,000.00	16,800,000.00
		CSP3.4 Local revenue enhancement	9,305,000.00	22,700,000.00	23,835,000.00
		CSP 3.5 Budgetary services	8,890,719.00	18,000,000.00	18,900,000.00
	CP4 Economic Planning Services	CSP4.1 Planning and M&E	11,730,000.00	35,000,000.00	36,750,000.00
		CSP 4.2 Population, Statistics and Research	4,500,000.00	15,000,000.00	15,750,000.00
			1,408,724,335.92	2,069,700,000.00	2,173,185,000.00
Water, Environment and Natural Resource	CP3 Administration and support services - ENC	CSP3.1 Administartion and support services	35,293,025.0	40,000,000.00	42,000,000.00
	CP4 Environment maanagent and Natural resources	CSP4.3 Energy development	1,205,000.0	13,000,000.00	13,650,000.00
		CSP 4.2 climate change and Adaptation	389,350,000.0	356,000,000.00	373,800,000.00
		CSP4.1 Environment and Natural resouce managemnt	37,100,000.0	38,000,000.00	39,900,000.00
	CP2 Irrigation services	CSP2.1 Irrigation Development	5,000,000.0	40,000,000.00	42,000,000.00
	CPI water services	CSP1.2 water infrastructure and sewerage systems	597,300,000.0	440,000,000.00	462,000,000.00
		CSP1.1 Administration and support services	608,307,166.0	150,000,000.00	157,500,000.00
			1,673,555,191.0	1,077,000,000.0	1,130,850,000.0
Health services	CPI. Governance ,Quality assurance and support services	CSP 1.1 Administrative and support services	3,089,268,727.00	3,360,732,163.00	3,528,768,771.15
		CSP 1.2 Health information system	5,000,000.00	5,250,000.00	5,512,500.00
		CSP1.3 Policy research and planning	5,000,000.00	7,000,000.00	7,350,000.00

	CP2 Curative ,Rehabilitative and referral services	CSP 2.1 Health products and technologies	208,500,000.00	405,025,000.00	425,276,250.00
		CSP2.2 Referral and Emergency services	54,258,025.00	46970926.25	49,319,472.56
		CSP2.3 Rehabilitative services	11,500,000.00	12,075,000.00	12,678,750.00
	CP3 Family Health services	CPS 3.1 RMNCH,PHC and Nutrition services	11,075,645.00	42,000,000.00	12,210,898.61
	CP4 preventive and promotive services	CSP4..1 Preventive and Promotive health services	11,618,450.00	24,000,000.00	25,200,000.00
			3,396,220,847.00	3,903,053,089.25	4,066,316,642.33
Culture, Gender ,Youth & Sports	CP1. Administration and support services	CSP 1.1 Administration And Support Services	65,937,181.38	66,000,000.00	69,300,000.00
	CP2 Gender and social protection	Social protection	77,025,000.00	50,000,000.00	52,500,000.00
		Gender and Women Empowerment	-	-	-
	CP3. Cultural Promotion	CSP 3.1 Promotion and preservation of culture and Heritage	-	-	-
	CSP4.1 Youth and sports development	CSP4.1 Youth development	500,000.00	5,000,000.00	5,250,000.00
		CSP4.2 Sports & talent development	180,263,600.00	110,000,000.00	115,500,000.00
			323,725,781.38	231,000,000.00	242,550,000.00
County Affairs, Public service and intregovenmental	CP1 Executive services	CSP 1.1 County Governance sytem and administartion services	601,563,260.0	557,799,260.00	585,689,223.00
			601,563,260.0	557,799,260.0	585,689,223.0
Roads, Transport & PWs	CP1 Administration and support services	CSP 1.1 Administration and support services	140,653,420.00	147,686,091.00	155,070,395.55
	CP2 Roads and Transport	CSP 2.1 Roads Development	338,977,282.89	519,000,000.00	544,950,000.00