

Ajenda Kenya

P. O. Box 517-80100, Mombasa
Mob: +254 711 712 347
E-mail: info@ajendakenya.org



Date: 21/05/2026

To
The CECM,
Finance and Economic Planning,
County Government of Mombasa,
PO BOX 90440-80100,
Mombasa, Kenya.

RE: MEMORANDUM ON PROGRAMME-BASED BUDGET ESTIMATES 2026/2027

The Public Finance Management Act, 2012, requires the County Executive for Finance to submit the county government's Budget Estimates for the following financial year by 30 April in the format and content prescribed, along with other information and documents supporting the submitted estimates. Following the call for public comments, Ajenda Kenya is pleased to submit its view on the Mombasa County Programme-Based Budget Estimate 2026/2027.

Ajenda Kenya is a Youth-Serving organisation that promotes good governance, social accountability, and community-driven development. The organisation believes that informed and engaged citizens are essential for sustainable progress and promotes this through advocacy, policy influence, and capacity building. Ajenda Kenya empowers communities across Kenya.

FINDINGS

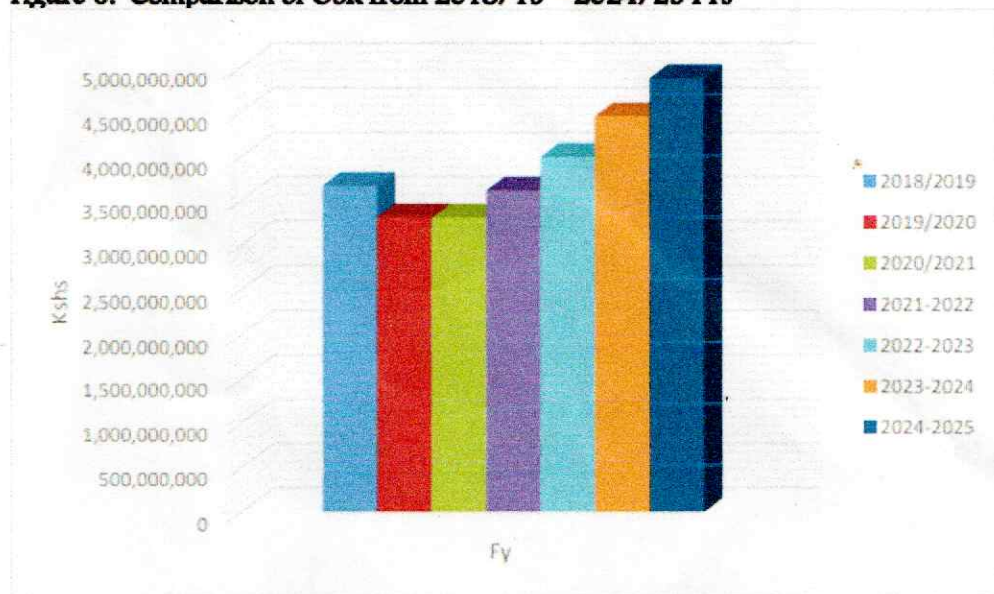
1. UNREALISTIC OWN SOURCE REVENUE PROJECTION

Source; Mombasa County PBB 2026/27, Pg 22

Mombasa County's own-source revenue performance over the last seven financial years has averaged approximately KES 3.8 billion annually, with the highest collection recorded at KES 4.8 billion in FY 2024/2025 and the lowest at KES 3.3 billion in FY 2019/2020 and FY 2020/2021. Despite this historical trend, the County Government projects an own-source revenue target of KES 8.3 billion for the upcoming financial year, representing a significant increase that appears unrealistic when compared to past revenue performance and existing collection trends. Such overambitious projections may negatively affect budget credibility and lead to financing gaps during implementation



Figure 6: Comparison of OSR from 2018/19 – 2024/25 FYs



Source: County Treasury, 2026

Source: Mombasa County CFSP 2026/27, Pg 120

Recommendation; The County Government should adopt more realistic and evidence-based own-source revenue projections aligned with historical performance trends and existing collection capacity to enhance budget credibility and fiscal sustainability. For instance, a projection of about 5.5 Billion would be realistic, assuming incremental improvements in enforcement, digitization, and compliance rather than transformational shifts in revenue systems

2. HEALTH

Disproportionate allocation to administrative programmes within the health sector.

Source: Mombasa County PBB 2026/2027, Pg 27 & Pg 22

The Health Department receives a total allocation of **Ksh 6.17 Billion** in FY 2026/2027. However, a disproportionately large share is allocated to **General Administration, Planning and Support Services**, which receives approximately **Ksh 4.17 Billion**, representing about **67.6% of the total health budget**. In contrast, critical service delivery programmes such as **Clinical and Curative Health Services (Ksh 327M)**, **Preventive and Promotive Health Services (Ksh 383.9M)**, and **Special Programs (Ksh 26.4M)** receive significantly lower allocations. This indicates a structural imbalance between administrative functions and frontline health service delivery, potentially undermining access to essential healthcare services.

Recommendation: The County Government should rebalance the health budget by reducing excessive administrative allocations and increasing funding toward direct service delivery programmes. Priority should be given to curative services, preventive and promotive health programmes, maternal and child health services, and emergency response systems to improve health outcomes and service accessibility.

Excessive wage bill crowding out operational and service delivery resources.

Source: Mombasa County PBB 2026/2027, Pg 27 & Pg 22

Within the Health Department's General Administration programme, **compensation of employees amounts to Ksh 3.76 Billion out of Ksh 4.17 Billion**, representing approximately **90% of the programme allocation**. Meanwhile, **use of goods and services is only Ksh 11 Million**, which is significantly low relative to operational needs. This creates a situation where a majority of resources are absorbed by personnel costs, leaving limited fiscal space for essential health inputs such as medicines, diagnostic equipment, facility maintenance, and operational supplies.

Recommendation: The County Government should conduct a comprehensive human resource audit within the health sector to eliminate duplication and inefficiencies. Additionally, the wage bill should be rationalized to ensure increased fiscal space for operational expenditure, including essential medicines, medical supplies, equipment maintenance, and facility operations.

Low development funding for clinical and curative health services.

Source: Mombasa County PBB 2026/2027, Pg 27

The Clinical and Curative Health Services programmes receive a total allocation of **Ksh 327 Million**, of which only **Ksh 54.7 Million is allocated for development expenditure**, while the remainder is recurrent. This low development allocation limits the ability of the county to expand and modernize critical health infrastructure such as ICU units, theatres, laboratories, and diagnostic equipment, thereby affecting service delivery capacity and quality.

Recommendation: The County Government should increase development funding for clinical and curative health services to support hospital expansion, upgrading of ICU and theatre facilities, procurement of modern diagnostic equipment, and rehabilitation of existing health infrastructure.

Insufficient investment in preventive and promotive health programmes.

Source: Mombasa County PBB 2026/2027, Pg 27

Preventive and Promotive Health Services receive **Ksh 383.9 Million**, of which only **Ksh 31.2 Million is allocated for development expenditure**, while the majority is recurrent. Despite county targets to improve immunization coverage and strengthen disease prevention systems, the low development allocation limits investments in community outreach, disease surveillance systems, and preventive health infrastructure.

Recommendation: The County Government should increase funding for preventive health programmes, particularly immunization campaigns, community health systems, disease surveillance infrastructure, and maternal and child health outreach services. Strengthening Community Health Promoters (CHPs) should also be prioritized.

Limited capital investment in Coast General Teaching and Referral Hospital (CGTRH).

Source: Mombasa County PBB 2026/2027, Pg 27

The Coast General Teaching and Referral Hospital receives a total allocation of **Ksh 1.26 Billion**, with **Ksh 1.02 Billion allocated to recurrent expenditure** and only **Ksh 239.8 Million allocated to development expenditure**. This limits the hospital's capacity to expand specialized services, upgrade critical equipment, and improve infrastructure, despite its central role as a referral and teaching facility.

Recommendation: The County Government should increase development funding for CGTRH to support expansion of specialized units, ICU upgrades, procurement of modern medical equipment, and strengthening of its role as a referral and training institution.

Misalignment between sector targets and available financing.

Source: Mombasa County PBB 2026/2027, Pg 27 & Pg 22

The health sector has set ambitious targets including recruitment of staff, training of healthcare workers, and improvement of immunization coverage. However, the budget shows limited development financing across key programmes, which may constrain the full implementation of these targets and result in partial or delayed achievement of intended health outcomes.

Recommendation: The County Government should align health sector targets with realistic budget allocations. Strengthening budget implementation planning, monitoring and evaluation systems, and ensuring adequate financing for priority interventions will improve service delivery and accountability.

Weak prioritization of essential health service delivery compared to administrative expenditure.

Source: Mombasa County PBB 2026/2027, Pg 22 & Pg 27

The health budget demonstrates a strong tilt toward administrative expenditure, with **General Administration receiving the largest share of the budget (approximately 67.6%)**, while frontline service delivery programmes such as preventive, curative, and special health services receive significantly lower allocations. This weak prioritization of service delivery undermines the objective of achieving universal access to quality healthcare services.

Recommendation: The County Government should reprioritize health spending by shifting resources from administrative overheads to essential health services. Emphasis should be placed on strengthening primary healthcare, emergency services, and preventive health systems to ensure improved health outcomes for residents.

3. EDUCATION

No Project Information on Completed ECDEs

Source: Mombasa County PBB 2026/2027, Page 166,

Under the major achievements for the period, the department completed 4 ECDE centres that were ongoing projects since 2022, and one ECDE Centre was constructed. However, the exact project financial and non-financial information of the 5 ECDE centres is not provided. This limits transparency for oversight bodies and leaves room for speculation and doubt, which might lead to declined public trust.

Recommendations: The department should publish the list of completed ECDE projects with their location under the Major Achievements for the period, for accountability and easier identification of these projects by the public.

Poor Department Performance due to unqualified staff

Source: Mombasa County PBB 2026/2027 Page 167,

Under the challenges and constraints faced during budget implementation, the department attributed its poor performance to the majority of its staff being in lower cadre employment. However, there are no measures outlined on how this challenge is going to be addressed.

Recommendation: The department should conduct capacity enhancement of these staff who are in the lower cadre to reduce. Alternatively, the department should put in place measures to employ staff who are qualified enough to ensure the department meets its performance targets.

Reduced Development Expenditure for Childcare Program

Source: Mombasa County PBB 2026/2027 Page 169,

The Programme Child Care has reduced development expenditure of 10 M from the baseline printed estimates 2025/26. This reduction in development expenditure could lead to some young learners missing out on essential Early Childhood development.

Recommendations: The County Government should reconsider the proposed reduction of KES 10 million in the Child Care Programme development budget to ensure continued investment in Early Childhood Development infrastructure and services. Maintaining adequate development funding will help guarantee that young learners have access to safe learning environments, learning materials, and quality care during their formative years.

Vague Targets for Early Childhood Education & Libraries.

Source: Mombasa County PBB 2026/27 Page 176,

The Programme for Early Childhood Education and Libraries has set a target of constructing 6 new ECD centres in the 2026/2027 financial year. However, this target appears overly ambitious when compared to the department's previous implementation performance and achievement trends in similar projects. In addition, the target lacks specificity, as it does not clearly indicate the subcounties or wards where the proposed ECD centres will be constructed, making it difficult to assess equity, priority needs, and implementation feasibility

Recommendation: The department should align its targets with past implementation capacity and available resources to ensure realistic and achievable planning. It should also provide a clear breakdown of the proposed ECD centres by subcounty and ward to enhance transparency, equitable resource allocation, and effective monitoring of project implementation

4. PUBLIC SERVICE ADMINISTRATION, YOUTH GENDER AND SPORTS

Lack of clear project completion status and timelines for ongoing stadium projects.

Source: Mombasa County PBB 2026/2027, Pg 107

The department provides a brief overview of ongoing programmes and projects, including the Mwahima and Ziwani stadium projects. However, the Programme Based Budget does not clearly indicate the percentage completion levels, revised completion timelines, budget absorption rates, or reasons for delays. This limits transparency and makes it difficult for citizens and oversight institutions to effectively monitor project implementation progress.

Recommendation: The department should clearly provide the percentage completion status for all ongoing and stalled projects, revised implementation timelines, explanations for project delays, and quarterly implementation progress updates. This will strengthen accountability, improve transparency, and enhance public oversight on county infrastructure projects.

Imbalanced allocation between administrative and service delivery programmes.

Source: Mombasa County PBB 2026/2027, Pg 107 Part E

The allocation under Programme 1: General Administration, Planning and Support Services appears disproportionately high, particularly on the use of goods and services, while critical programmes such as Programme 3: Public Service Reforms and Programme 5: Gender Integration and Social Services appear comparatively underfunded despite their direct impact on citizens. This imbalance may affect the effective implementation of youth empowerment, gender mainstreaming, sports development, and social protection programmes.

Recommendation: The County Government should rebalance the budget by reallocating part of the funds from Programme 1 toward underfunded programmes that directly benefit citizens, particularly youth empowerment initiatives, gender mainstreaming programmes, sports development activities, public service reforms, and social protection services. Priority should be placed on programmes with measurable social and economic impact.

Weak and non-measurable performance indicators.

Source: Mombasa County PBB 2026/2027, Pg 113–114

The department's performance indicators are largely vague and lack measurable targets, timelines, and expected outcomes. Some indicators do not clearly define quantities, timelines, or intended impact, making it difficult to assess programme effectiveness and departmental performance. Indicators such as "enhanced youth empowerment" and "improved gender mainstreaming" do not provide measurable benchmarks for evaluation.

Recommendation: The department should revise its indicator framework and adopt SMART performance indicators that are Specific, Measurable, Achievable, Relevant, and Time-bound. For instance, indicators such as "train 2,000 youths on digital and entrepreneurship skills by June 2027" or "conduct gender sensitization forums in all six sub-counties by FY 2026/27" would improve monitoring and evaluation, accountability, and evidence-based decision making.

Limited focus on youth employment and innovation programmes.

Source: Mombasa County PBB 2026/2027, Pg 105–106

Although youth empowerment and sports development are highlighted as departmental priorities, there is limited emphasis on youth innovation hubs, entrepreneurship financing, digital skills development, and employment linkage programmes. This is despite increasing unemployment levels among youth and growing vulnerability to crime, drug abuse, and economic exclusion.

Recommendation: The department should increase allocation toward youth innovation and enterprise development programmes, establish youth resource and innovation centres across sub-counties, expand digital and technical skills training initiatives, and strengthen partnerships with private sector actors to facilitate internships, mentorship, and job placement opportunities. Clear annual targets and expected outcomes for youth empowerment programmes should also be included in the Programme-Based Budget.

Weak linkage between public participation priorities and budget allocations.

Source: Mombasa County PBB 2026/2027, Pg 15 and Pg 107

The Programme Based Budget identifies youth and women empowerment, sports facilities, and rehabilitation of youth centres among the priorities raised during public participation. However, the detailed programme allocations do not clearly demonstrate how these priorities are being financed and implemented. This weakens participatory budgeting and may reduce public confidence in the budgeting process.

Recommendation: The department should clearly demonstrate the linkage between public participation inputs and budget allocations by including a public participation implementation matrix showing citizen proposals and corresponding budget provisions. The department should also increase transparency on funding allocated toward sports facilities and youth empowerment projects while ensuring community priorities are adequately reflected in programme outputs and annual targets.

Weak monitoring and evaluation framework.

Source: Mombasa County PBB 2026/2027, Pg 113–114

While the department provides programme outputs and indicators, the budget lacks a comprehensive Monitoring and Evaluation framework with clear reporting timelines, programme tracking tools, citizen accountability mechanisms, and outcome-based evaluation measures. This may affect implementation efficiency and accountability.

Recommendation: The department should develop a robust Monitoring and Evaluation framework, publish quarterly implementation and expenditure reports, introduce citizen feedback and accountability mechanisms, and conduct regular programme performance evaluations

against annual targets. This will improve transparency, programme effectiveness, and service delivery oversight.

Otieno Obiero



E.D - Ajenda Kenya

otienofelix@ajendakenya.org

