



BUDGET REVIEW AND OUTLOOK PAPER (CBROP) 2026

This factsheet summarizes the **Mombasa County Budget Review and Outlook Paper (CBROP) 2026**. The Paper reviews the County's actual budget performance in **FY 2025/26** and updates the outlook and spending ceilings for **FY 2026/27** and **FY 2027/28-2029/30**.

How to read the figures: CBROP projections and ceilings guide later budget planning. They are not, by themselves, final appropriations or proof that a project has been funded.

FY 2025/26 BUDGET PERFORMANCE

FINAL BUDGET

KSh 18.725bn

Total County budget after adjustments.

ACTUAL SPENDING

KSh 14.223bn

75.96% of the final budget.

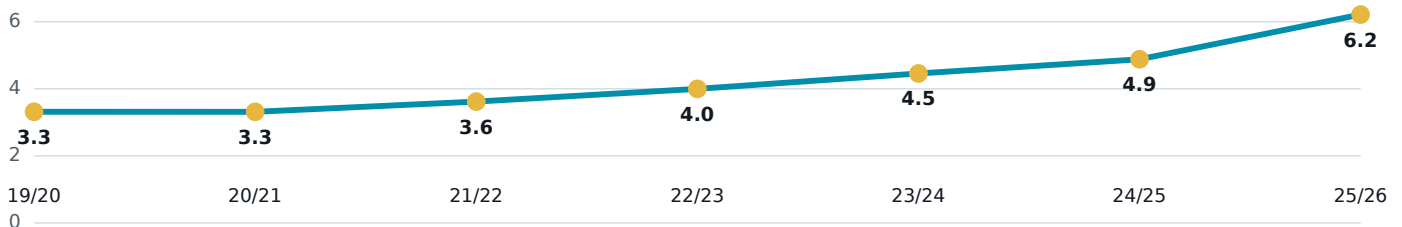
OWN-SOURCE REVENUE

KSh 6.215bn

CBROP: 74.1% of target; KSh 2.174bn short. See CoB comparison on p. 3.

OWN-SOURCE REVENUE: SEVEN-YEAR TREND

KSh billions • total collected, as reported in CBROP Table 2, p. 22.



CBROP figure: collections rose by about **27.3%** year on year but remained below target. The Controller of Budget reports a broader measure that includes FIF and reported arrears; see the explanation on page 3.

SPENDING RATE BY BUDGET TYPE

RECURRENT

Budget KSh 13.107bn

Spent KSh 11.653bn

88.91% spent

DEVELOPMENT

Budget KSh 5.618bn

Spent KSh 2.571bn

45.75% spent

Two useful calculations: own-source revenue was KSh 2.174bn below target (8.388 – 6.215); KSh 3.048bn of the development allocation remained unspent (5.618 – 2.571). These are separate revenue and expenditure measures.

FY 2027/28 OUTLOOK AND KEY PRESSURES

The Paper projects an overall **KSh 18.0 billion** envelope for FY 2027/28. It divides this between expected revenue sources and departmental spending ceilings.

REVENUE

PROJECTED SOURCE	KSh bn	%
County local revenue	8.593	47.7%
Exchequer issues	9.407	52.3%
Total projected revenue	18.000	100%

SPENDING

SPENDING TYPE	KSh bn	%
Recurrent	12.391	68.8%
Development	5.609	31.2%
Total expenditure	18.000	100%

SELECTED DEPARTMENTAL SPENDING CEILINGS

Projected total expenditure in FY 2027/28; these are planning ceilings in the CBROP, not approved final department budgets. “Other departments” is the calculated residual: KSh 18.0bn less the six listed totals.

Department	Projected total	Share
Health	KSh 5.989bn	33.3%
Transport, Infrastructure & Governance	KSh 2.351bn	13.1%
Finance, Economic Planning & Digital Transformation	KSh 1.638bn	9.1%
Lands, Urban Planning, Housing & Serikali Mtaani	KSh 1.335bn	7.4%
Education & Vocational Training	KSh 1.311bn	7.3%
Environment & Water	KSh 1.275bn	7.1%
Other departments (combined)	KSh 4.101bn	22.8%

PENDING BILLS AT 30 JUNE 2026

RECURRENT PAYABLES

KSh 2.543bn

DEVELOPMENT PAYABLES

KSh 1.249bn

TOTAL

KSh 3.791bn

AGE OF REPORTED TRADE PAYABLES

Under 1 year KSh 823.405m 21.7% of total	1–2 years KSh 17.915m 0.5% of total	2–3 years KSh 0 0.0% of total	Over 3 years KSh 2.950bn 77.8% of total
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CBROP Table 13 reports these outstanding trade payables as at 30 June 2026. The age percentages are calculated from the KSh 3.791bn total; most were over three years old.

Development spending lagged: only 45.75% of the final development allocation was spent. The Paper identifies below-target local revenue and delays in equitable-share and grant disbursements among the pressures affecting implementation.

Two figures need careful reading. In Table 28 (p. 91), KSh 18.0bn appears in the Health row under “Consolidated Revenue”, while the same table presents KSh 18.0bn as total projected revenue and gives Health total expenditure of KSh 5.989bn. We treat KSh 18.0bn as the County-wide envelope and flag the Health-row entry for clarification. The Paper states that personnel emoluments were budgeted at KSh 8.4bn, equal to 45% of the KSh 18.7bn budget, and reports that 90% was absorbed. The same section cites a statutory ceiling of 35% of total revenue. Because 45% is calculated against the budget rather than revenue, the Paper’s figures alone do not show the actual wage-to-revenue ratio; the report separately says the wage bill remains above the threshold.

WHAT TO WATCH IN THE NEXT BUDGET

REVENUE REALISM

FY 2025/26 own-source revenue reached 74.1% of target. The FY 2027/28 plan expects KSh 8.593bn from County local revenue.

PROJECT DELIVERY

Development spending reached 45.75% in FY 2025/26; development is 31.2% of the projected FY 2027/28 envelope.

CASH AND ARREARS

Pending bills total KSh 3.791bn. Matching new commitments to cash-flow and a clear payment plan matters.

FREQUENTLY ASKED QUESTIONS

FY 2025/26 programme spending and a practical guide to the CBROP.

SELECTED FY 2025/26 DEVELOPMENT PROGRAMMES

Programme area	Final budget (KSh m)	Actual (KSh m)	Utilization
Roads Infrastructure Development	726.4	498.3	68.6%
Water Supply and Management	85.0	65.0	76.4%
Sanitation Services and Management	40.0	30.4	76.1%
Early Childhood Education	160.2	87.6	54.7%
Youth Affairs and Sports Development	155.0	74.8	48.3%
Solid Waste Management	75.8	38.9	51.4%

Amounts are rounded to KSh million. Utilization is calculated as actual expenditure ÷ final approved development budget. The CBROP programme table does not provide project-by-project completion status.

ABOUT THE REPORT AND BUDGET FIGURES

1 What is a CBROP?

A County Budget Review and Outlook Paper. It reports how the previous year's budget performed, updates economic and revenue forecasts, and sets out ceilings to guide later budget planning.

2 What period does the 2026 Paper cover?

It reviews actual County performance for FY 2025/26. It also updates projections for FY 2026/27 and gives medium-term ceilings, including FY 2027/28 through FY 2029/30.

3 Is the KSh 18bn for FY 2027/28 an approved budget?

No. It is the overall projected envelope in this CBROP. Departmental ceilings and revenue estimates are inputs to later budget preparation; final spending authority comes through the approved budget and appropriation process.

4 Why do the CBROP and Controller of Budget report different own-source revenue figures?

The CBROP reports KSh 6,214,590,483 against a target of KSh 8,388,177,983 (74.1%), a shortfall of KSh 2,173,587,500. The Controller of Budget's annual report gives a broader measure that includes Facility Improvement Financing (FIF) and attributes Mombasa's 251.86% result to strong FIF and reported revenue arrears. The figures therefore have different coverage and should not be substituted for or added to each other. The County Treasury should explain the reconciliation.

5 Why was development spending lower?

The County spent KSh 2.571bn of its KSh 5.618bn development budget (45.75%). The Paper cites below-target local revenue and delayed transfers and grants among the pressures on implementation.

6 Does programme spending mean the projects were completed?

No. Table 16 compares programme budgets with reported expenditure. It does not confirm physical completion, quality, location or the number of individual projects delivered. Those details need project monitoring records.

FREQUENTLY ASKED QUESTIONS — CONTINUED

Social programmes, public input, the law, and key figures

7 How much was outstanding in pending bills?

The CBROP reports KSh 3.791bn in County Executive trade payables as at 30 June 2026: KSh 2.543bn recurrent and KSh 1.249bn development. Its ageing table places KSh 2.950bn in the “over three years” category.

8 What social programmes and services does the Paper report?

It reports bursaries, Serikali Mtaani, school feeding and the Stawisha Revolving Fund for youth, women, small enterprises and groups. It also reports 68.4% SHA enrolment, free care for children under five, and digital health services. Elimu Fund spent KSh 541.6m of its KSh 542.4m final budget (99.8%). Separately, MIC mobilized French support of about KSh 68m for school feeding; this is not County expenditure in Table 16.

9 How can I submit comments on the CBROP?

The attached Assembly notice invites written memoranda under Article 196(1)(b) of the Constitution and section 87(b) of the County Governments Act, 2012. Deliver them to the Clerk, County Assembly of Mombasa, P.O. Box 80438–80100, Mombasa, or email countyassemblymombasa@gmail.com by Friday, 16 October 2026 at 4:30 p.m. The notice says the CBROP is available on the Assembly website and social media.

10 What does section 118 of the PFM Act do?

It provides the legal basis for the County Treasury to prepare a CBROP. The Paper says it reviews actual fiscal performance against the budget, updates forecasts, and explains implications for fiscal-responsibility principles and financial objectives.

11 What does the CBROP say about the wage bill?

The Paper says KSh 8.4bn was budgeted for personnel emoluments—45% of the KSh 18.7bn budget—and reports 90% absorption. It separately states that wages and benefits exceeded the 35% ceiling measured against total revenue. The 45% is a share of the budget, not the wage-to-revenue ratio.

12 What should readers note in Table 28?

Table 28 shows KSh 18bn in the Health row under “Consolidated Revenue”, while KSh 18bn is also the County-wide total projected revenue. The same table shows Health total expenditure of KSh 5.989bn. The Health-row entry appears inconsistent and needs clarification; this factsheet does not treat KSh 18bn as Health spending.

13 Where can I read the full Paper and check the notice?

The County CBROP page lists the 2026 Paper. The Assembly notice and submission details are linked in the source box below.

Sources & further reading: Mombasa County, CBROP 2026, cited pages above; [County CBROP listing](#). Office of the Controller of Budget, [Annual County Governments Budget Implementation Review Report FY 2025/26](#) (includes FIF in its OSR measure). County Assembly of Mombasa, “Submission of Memoranda” (9 Oct 2026) and attached notice (deadline: 16 Oct 2026, 4:30 p.m.). Constitution of Kenya, Article 196(1)(b); County Governments Act, 2012, s. 87(b); Public Finance Management Act, 2012, s. 118; Public Finance Management (County Governments) Regulations, 2015, reg. 25. [Kenya Law](#), [PFM Act](#).