COUNTY GOVERNMENT OF LAIKIPIA

THE COUNTY TREASURY

County Headquarters
Government Road, Opposite DCCs Office
P.O. Box 131-20321
Nanyuki, Kenya

Tel:
Email: info@laikipia.go.ke
Website: www.laikipia.go.ke

COUNTY ASSEMBLY OF LAIKIPIA
CLERK'S OFFICE
14 OCT 2025
RECEIVED
P. O. BOX 487 - 10400 NANYUKI

Ref: CGL/CEC.F/C.ASS/VOL.I/24

Date: 13th October, 2025

The Clerk
County Assembly of Laikipia

RE: SUBMISSION OF 1ST QUARTER REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th SEPTEMBER, 2025

Pursuant to Public Finance Management Act 2012 section 166 (4) which stipulates that: -Not later than one month after the end of each quarter, the County Treasury shall: -

(a) consolidate the quarterly reports and submit them to the county assembly;
(b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation

In compliance to the above regulation, the County Executive of Laikipia hereby submits the quarterly reports and financial statements for the period ended 30th September, 2025 for the FY 2025/2026.

Thanks in advance.

COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY
13 OCT 2025
SIGN:....................
COUNTY EXECUTIVE COMMITTEE MEMBER

OFFICE OF THE CONTROLLER OF BUDGET
REGISTRY
14 OCT 2025
RECEIVED
TIME:..
P. O. Box 35616 - 00100, NAIROBI

Samuel W. Gachigi
CECM- Finance, County Planning & Enterprise Development
COUNTY GOVERNMENT OF LAIKIPIA

CC
The National Treasury
Treasury Building, Harambee Avenue
P.O. Box 30007-00100
NAIROBI

COMMISSION ON REVENUE ALLOCATION
RECEIVED
09 OCT 2025
REGISTRY

OFFICE OF THE CONTROLLER OF BUDGET
RECEIVED
LAIKIPIA COUNTY
Date: 31/10/2025

THE NATIONAL TREASURY
REGISTRY
RECEIVED
14 OCT 2025
P.O. Box 30007 - 00100 NAIROBI
ACCOUNTING SERVICES DEPARTMENT

The Controller of Budget
BIMA House, 12th floor
Harambee Avenue
P.O. Box 35616-00100
NAIROBI

Commission on Revenue Allocation
14 Riverside Drive, Grosvenor Suite 2nd floor
PO Box 1310-00200
NAIROBI

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA

FIRST QUARTER BUDGET AND PROJECT IMPLEMENTATION STATUS REPORT

FINANCIAL YEAR 2025/2026

For the period 1st July 2025 to 30th September 2025

THE COUNTY TREASURY

OCTOBER 2025

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FOREWORD

It is my privilege to submit the First Quarter Budget Implementation and Project Status Report of the County Government of Laikipia for the financial year 2025/2026, covering the period 1st July 2025 to 30th September 2025.

The report is prepared under section 166(4) of the Public Finance Management Act, 2012, which requires the County Treasury to consolidate the quarterly reports of all county government entities, submit them to the County Assembly, and deliver copies to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation. It covers the County Executive.

The approved budget for the financial year 2025/2026 amounts to Kshs 9,217,137,326, of which Kshs 4,946,665,117 (53.67 per cent) is allocated to recurrent programmes and Kshs 4,270,472,209 (46.33 per cent) to development programmes. The allocation to development exceeds the floor of 30 per cent of the aggregate budget set by section 107(2)(b) of the Public Finance Management Act, 2012. Of that sum, Kshs 8,683,137,326 is the County Executive vote and Kshs 534,000,000 the County Assembly vote, whose execution the Assembly reports on separately.

In the period under review the County Executive received Kshs 1,386,983,874 into the County Revenue Fund from all sources and spent Kshs 427,123,431, of which Kshs 349,853,768 was recurrent and Kshs 77,269,663 development. Against the approved County Executive budget of Kshs 8,683,137,326 this is an absorption of 4.92 per cent, comprising 7.92 per cent of the recurrent vote and 1.81 per cent of the development vote.

The County Treasury acknowledges the effort made by accounting officers, departments and entities in executing the budget in the period, and remains committed to supporting them in meeting their financial obligations, to settling verified pending bills in line with the approved payment plan, and to observing the fiscal responsibility principles set out in section 107 of the Public Finance Management Act, 2012.

I invite the Honourable Members of the County Assembly to consider this report, and I welcome the guidance of the Assembly on the measures required to strengthen budget execution in the remainder of the medium term.

Daniel K. Ngumi
CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

County Treasury, County Government of Laikipia

INTRODUCTION

This is the first quarter county budget implementation status report of the County Government of Laikipia for the financial year 2025/2026, covering the period 1st July 2025 to 30th September 2025. It reports how the approved budget was financed and spent in the period, and what each department delivered with the money.

Scope of the report

The report covers the departments and spending units of the County Executive. For each it sets out the budget approved for the financial year 2025/2026 the expenditure incurred to 30th September, 2025, the resulting absorption, and the performance achieved against the outputs and key performance indicators carried in the approved Programme Based Budget.

Expenditure is stated as the amount paid together with expenditure accrued but not yet paid, so that the figures reflect the full charge against each vote for the period. Absorption is computed as expenditure over the approved estimate for the vote.

The County Assembly vote of Kshs 534,000,000 is not included in the expenditure analysis in this report. The Assembly is a separate spending entity and reports on its own execution.

OVERALL BUDGET OUTLOOK AND IMPLEMENTATION REPORT

The approved budget estimates of the County Government of Laikipia for the financial year 2025/2026 amount to Kshs 9,217,137,326, comprising Kshs 4,946,665,117 (53.67 per cent) for recurrent expenditure and Kshs 4,270,472,209 (46.33 per cent) for development expenditure. The budget is financed from the equitable share of revenue raised nationally of Kshs 5,640,962,159; own-source revenue of Kshs 1,351,000,000, comprising ordinary local revenue of Kshs 704,000,000, vocational training centre revenue of Kshs 21,000,000 and appropriations-in-aid of Kshs 626,000,000 collected under the Facility Improvement Financing Act, 2023; conditional and unconditional grants, including grants brought forward, of Kshs 1,220,744,139; the Emergency Fund balance of Kshs 42,174,310; and the County Revenue Fund opening balance of Kshs 962,256,718.

Table 1: Approved budget by economic classification, FY 2025/2026

Expenditure classification	Approved budget (Kshs)	Share of total budget
Recurrent expenditure	4,946,665,117	53.67%
Development expenditure	4,270,472,209	46.33%
Total	**9,217,137,326**	**100.00%**

Revenue performance

By the end of the first quarter the County Executive had received Kshs 1,386,983,874 into the County Revenue Fund from all sources, against an annual budget of Kshs 9,217,137,326, a realisation of 15.05 per cent. The composition of the receipts is set out below.

Table 2: Revenue received into the County Revenue Fund as at 30th September, 2025

Revenue source	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	% of receipts
Unspent balances brought forward	266,025,102	374,210,454	140.67	26.98
Equitable Share raised Nationally	5,640,962,159	946,224,562	16.77	68.22
Additional Allocations (including Grants)	1,077,319,303	-	0.00	0.00
OSR	725,000,000	65,477,215	9.03	4.72
FIF	722,513,008	1,071,643	0.15	0.08
Other Revenue	-	-	-	0.00
Total	**8,431,819,572**	**1,386,983,874**	**16.45**	**100.00**

The annual targets carried in the first quarter return use the unspent balance brought forward from FY 2023/24 of Kshs 266,025,102 rather than the FY 2024/25 balance of Kshs 1,147,855,864 approved in the estimates, and a Facility Improvement Financing target of Kshs 722,513,008 rather than Kshs 626,000,000. The returns for the later quarters use the approved figures. The realisation percentages in Table 2 are therefore computed against the targets as returned, while the narrative compares receipts to the approved budget of Kshs 9,217,137,326.

Expenditure performance

Against an approved County Executive budget of Kshs 8,683,137,326, total expenditure of Kshs 427,123,431 had been incurred by the end of the first quarter, an absorption of 4.92 per cent. Recurrent expenditure of Kshs 349,853,768 represents 7.92 per cent of the recurrent vote of Kshs 4,415,164,035, and development expenditure of Kshs 77,269,663 represents 1.81 per cent of the development vote of Kshs 4,267,973,291.

Table 3: County Executive budget execution as at 30th September, 2025

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	4,415,164,035	349,853,768	-	349,853,768	4,065,310,267	7.92
Development	4,267,973,291	77,269,663	-	77,269,663	4,190,703,628	1.81
Total	**8,683,137,326**	**427,123,431**	**-**	**427,123,431**	**8,256,013,895**	**4.92**

The departmental composition of that expenditure is analysed in the next part of this report and set out in full in the expenditure annexes.

DEPARTMENTAL BUDGET IMPLEMENTATION ANALYSIS

This part reports, for each department and spending unit of the County Executive, the approved budget for the financial year 2025/2026 and the corresponding budget performance for the period under review, followed by the programme performance returned by the department against the outputs and key performance indicators in the approved Programme Based Budget.

County Administration, Public Service and Office of the Governor

1. The department is responsible for the general policy and strategic direction of the County Government, for the coordination and management of county administration and its decentralised units, for the management of the county public service and its human capital, for public participation and civic engagement, for information and communication technology, and for public safety, enforcement and disaster management. Compensation of employees for the county public service is carried on this vote.

2. The strategic direction of the department is to:

    - Provide efficient, effective and responsive service delivery across the county administration and its decentralised units.
    - Manage county human capital effectively and strengthen performance management in the public service.
    - Ensure public safety, effective law enforcement and timely response to emergencies.
    - Involve members of the public in decision-making and in the ownership of county programmes and projects.
    - Improve the connectivity and coverage of county ICT platforms.

Financial performance report

3. In the financial year 2025/2026 the department's approved budget amounted to Kshs 3,739,804,576 for recurrent expenditure and Kshs 387,940,518 for development expenditure, a total of Kshs 4,127,745,094.

4. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs 349,853,768 and development expenditure at Kshs -, a total of Kshs 349,853,768. This represents an absorption of 9.35 per cent of the recurrent budget, 0.00 per cent of

the development budget and 8.48 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	3,739,804,576	349,853,768	-	349,853,768	3,389,950,808	9.35
Development	387,940,518	-	-	-	387,940,518	0.00
Total	**4,127,745,094**	**349,853,768**	**-**	**349,853,768**	**3,777,891,326**	**8.48**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
ICT Infrastructure and Connectivity - 0505014510	2,000,000	1,730,594		-	-	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-		-	-	-
County Administration - Laikipia North - 0701044510	1,500,000	-		-	-	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000		-	-	0.00
County Administration - Laikipia West - 0701054150	500,000	-		-	-	-
Compensation to Employees - 0701064510	3,550,000,000		349,187,968	-	9.84	-
Executive Support Service - 0708014510	86,000,000			-	-	-
Legal Services - 0708024510	4,000,000			-	-	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000			-	-	-
County Administration Management - 0702014510	14,700,000				-	-
Public Participation - 0702054150	6,300,000	-		-	-	-
County Services Delivery and Result report - 0702084510	4,000,000	-	665,800	-	16.64	-
Decentralised Services - 0702064510		12,000,000		-	-	0.00
County Public Service Board - 0722024510	15,000,000	-		-	-	-
Information and Records Management - 0722034510	3,000,000	-		-	-	-
Fleet - 0702074510	1,500,000			-	-	-
Disaster Reduction Management - 0705014510	1,000,000	2,000,000		-	-	0.00
Disaster Mitigation and Management - 0703024510	1,004,576	17,709,924			-	-
Fire Services - 0705024510	2,000,000	2,000,000		-	-	0.00
Enforcement and Disaster Management - 0705034510	1,800,000			-	-	-
Alcohol Control Committee - 0705044510	2,000,000			-	-	-
Total	**3,739,804,576**	**387,940,518**	**349,853,768**	**-**	**9.35**	**0.00**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
General Administration	Decentralised services	Public Administration	Improved access to government services	Level of operationalisation of county decentralised service unit	100% Operationalisation level	100% Operationalisation level	Continuous process
General Administration	Decentralised services	Public Administration	Improved access to government services	Level of operationalisation of town management committees/boards	100% Operationalisation level	75% Operationalisation level	Nyahururu municipality is yet to get her municipal Board
General Administration	Decentralised services	Public Administration	Relocation of the county Headquarters to Rumuruti	Level of operationalisation of the Official County Headquarters at Rumuruti	100% Operationalisation level	100% Operationalisation level	Fully Relocated though there is need for more working space and equipments

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
General Administration	Information Communication Technology	ICT & E-Government services	Increased access to information	Percentage functionality level of the county e-government system	70% Functional level of the county e-government system	50% Implementation	Its progressive
General Administration	Information Communication Technology	ICT & E-Government services	Continuos support of ICT system and infrastructure	Completion certificate	County Headquarter	0.95	ICT system and Infrastructure in place and functional
General Administration	Information Communication Technology	ICT & E-Government services	Efficient and effective E-government service delivery	Number of public service system operationalisation	2 Operationalisation E-government system	54%	Ongoing internet mapping in the 15 Wards this is inconjuction with the national government
General Administration	Information Communication Technology	ICT & E-Government services	Increased global presence	Number of business process outsourcing (BPO) engaged	2 Business process outsourcing engaged	0.3	Budget constraints affecting implementation
Human Resource Management and Development	Human Resource Management and Development	Human Resource Management Unit	Staff remuneration	Percentage Levels of annual Remuneration	100% Annual remuneration levels	80%	Work in progress
Human Resource Management and Development	Human Resource Management and Development	Human Resource Management Unit	Improved Employee Welfare	Percentage of staff on car and mortage arrangements	1% of staff on carand house Mortage	10%	More staff of senior cadre have accessed the facility with a need to pump more funds for more staff
Human Resource Management and Development	Human Resource Management and Development	Human Resource Management Unit	Staff insured	Percentage of staff insured	100% Of Staff insured	90%	Process ongoing
Human Resource Management and Development	Human Resource Management and Development	Human Resource Management Unit	Pension Scheme	Percentage of staff on pension scheme	100% Of Staff on pension schemes	98%	Need to hasten processing of the pension programs on retirerees
County Secretary	County Secretary	Executive support services	Well coordinated services delivery system	100% of Executive orders/ resolution	100%	100% Operationalisation level	Service Delivery on Track
Policy Advisor	Public participation and stakeholders’ fora	public participation unit	Informed citizenry on county governance	Proportions of participants in training programmes	60% Of county citizenry	47%	Continuous process
Policy Advisor	Public participation and stakeholders’ fora	public participation unit	Collaboration with civil society Organisations(CSOs)	Proportions of citizens participation in sensitisation fora	60% of county citizenry	50%	Ongoing acivity
Policy Advisor	Public participation and stakeholders’ fora	public participation unit	Increased public participation in county development process	Proportion of citizens participation in public participation fora	45% of county citizenry	48%	Continuous exercise
Policy Advisor	Public participation and stakeholders’ fora	public participation unit	Efficient redress of all complaints raised	Propotions of complaints solved	91% of complaints raised	0.6	Enhanced sensitisation to enhance awareness
Project co-ordination and monitoring	County Delivery and results Reporting	Services Delivery Unit	County services delivering and result reporting	Score card reports	1Annual citizen score card Report	0.25	Work in progress
Office of the Governor	Office of the Governor	Office of the Governor	Well coordinated services delivery systems	100% of Executive orders/ resolutions	Implementation levels on executive orders/resolutions	100% Operationalisation level	Ongoing exercise
County Public service Board Services	Public service Board Services	public sevice Board services	County Organisational Structure	Pecentage implementation level of the county Organisational structure	100%	80%	Process ongoing

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
County Public service Board Services	Public service Board Services	public sevice Board services	Improved staff performance, job satisfaction and adherence to principals of the public service	Implementation levels of boards decisions/resolutions	90% of board decisions /resolutions	0.85	Implementation still in the process
County Public service Board Services	Public service Board Services	public sevice Board services	Improved staff performance, job satisfaction and adherence to principals of the public service	Percentage implementation level of work load analysis	85% percent of workload analysis	70%	Work in progress
County Public service Board Services	Public service Board Services	public sevice Board services	Efficient and effective management of staff performance	Percentage of staff on performance management system	100% of staff on performance management system	40%	Budget constraints affecting implementation
Inter Govermental Donor Liaison	Inter Govermental	Intra and Inter Gorvernmental relations	Grants and transfers to county gorvernment entities	5 Committees , 15 department /offices	Opperational commitees, offices and departments	0.6	Process ongoing
Inter Govermental Donor Liaison	Inter Govermental	Intra and Inter Gorvernmental relations	Enhanced COPAD	30% of resolutions	50%	70%	Work in progress
Human Resource Management and development	Human Resource Management and development	Human Resource Management Unit	Staff development	Percentage of employees trained annualy	40% of staff Capacity build	20%	Resource constraints affecting implementation
Human Resource Management and development	Human Resource Management and development	Human Resource Management Unit	Motivated and productive workforce	Percentage job Satisfaction levels	40% staff job satisfaction level	60%	Resource constraints affecting implementation
Human Resource Management and development	Human Resource Management and development	Human Resource Management Unit	Internship programme	No. of interns trained through programme	60 interns trained	0.1	Resource constraints affecting implementation
Human Resource Management and development	Human Resource Management and development	Records management	Efficient management of administrative records	Percentage level of records digitalisation	20	30%	Budget constraints affecting implementation
Human Resource Management and development	Human Resource Management and development	Records management	Establishment of archives and archival records	Percentage of records achived	20	70%	Work in progress
Human Resource Management and development	Human Resource Management and development	Records management	Records management through records information management system	Percentage level of Operationalisation of an information and recods management system(IRMS	100	20%	Budget constraints affecting implementation
Logistics and Fleet management	Fleet management	Fleet management	Effective and efficient management of county fleet	Percentage level of maintained fleet	100% of county fleet	90%	Maintenance is a continuous process
Enforcement and Disaster risk reduction	Enforcement and Disaster risk reduction	Public administration	Enhancement of security services	Percentage level of implementation of county security oversight Committee resolutions	1 County security oversight Committee resolution	0	Task relies on joint working between security institutions
Enforcement and Disaster risk reduction	Enforcement and Disaster risk reduction	Public administration	Well-equiped and coordinated Enforcement unit	Percentage level of enactment of the Enforcement Legislation	1 Enforcement Bill in place	50%	Resource constraints affecting implementation
Enforcement and Disaster risk reduction	Enforcement and Disaster risk reduction	Public administration	Finallised county emergency contingency plan	Percentage level development of the county emergency contingency plan	1 county emergency contingency plan	82%	Plan development and implementation in progress

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Enforcement and Disaster risk reduction	Enforcement and Disaster risk reduction	Public administration	Well coordinated disaster response	Percentage implementation levels of disaster risks reduction interventions	65% Disaster risk interventions	20%	Some natural factors are unavoidable
Enforcement and Disaster risk reduction	Fire Response service	Public Admistration	Efficient responses to fire incidences	Percentage reduction level of time taken to respond to fire incidences	60% reduction level of time taken to respond to fire incidences	40%	Ageing fire engines has become a challenge
Enforcement and Disaster risk reduction	Alcohol control sevice	Public Admistration	Regulated Liquor industry	Proportion of licenced liqour outlets	90%	80%	Liquor Licensing is an ongoing control process with call for renewal of liqour licenses for 2025 done
Enforcement and Disaster risk reduction	Alcohol control sevice	Public Admistration	Counselling and rehabilitation programs on drug abuse for both staff and public	No. individuals recommended and rehabiliated	10 individual recommended for rehabilitation	10	No individual recommended for rehabilitation
County Attorney and public services	County Attorney and public services	Legal services	Digitalise legal records	20% of county legal records	percentage level of digitiliazation of legal records	100%	Continuous progress
County Attorney and public services	County Attorney and public services	Legal services	Drafted laws and ammendments	10 laws/ammendments	No.of drafted laws and ammendments	2 bills	Drafted as and when required
County Attorney and public services	County Attorney and public services	Legal services	Public engagement fora on legal services	41% of county citizenry	proportions citizens participation in public fora	20%	Public is receptive to public participation
County Attorney and public services	County Attorney and public services	Legal services	Disputes/cases resolved through alternative Disputes Resolution(ADR) methods	20 disputes	1	7 disputes undergoing ADR	ADR gaining acceptance as away of dispute resolution

Target is the annual target for FY 2025/2026 and actual is the position as at 30th September, 2025.

Finance, Economic Planning and the County Treasury

5. The County Treasury is responsible for the mobilisation and management of county resources, for budget formulation and execution, for accounting and financial reporting, for supply chain management, for internal audit, for economic planning, statistics, monitoring and evaluation, and for the administration of county public funds established under section 116 of the Public Finance Management Act, 2012.

6. The strategic direction of the department is to:

- Ensure the efficient and effective delivery of financial and planning services.
- Plan, allocate, monitor and control county financial resources.

- Improve own-source revenue collection, administration and accountability.
- Provide assurance on the effectiveness of risk management, control and governance.
- Ensure integrated development planning, budgeting, monitoring and evaluation.

Financial performance report

7. In the financial year 2025/2026 the department's approved budget amounted to Kshs 220,947,870 for recurrent expenditure and Kshs 499,274,580 for development expenditure, a total of Kshs 720,222,450.

8. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs 6,257,423, a total of Kshs 6,257,423. This represents an absorption of 0.00 per cent of the recurrent budget, 1.25 per cent of the development budget and 0.87 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	220,947,870	-	-	-	220,947,870	0.00
Development	499,274,580	6,257,423	-	6,257,423	493,017,157	1.25
Total	**720,222,450**	**6,257,423**	**-**	**6,257,423**	**713,965,027**	**0.87**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
County Treasury administrative services - 0707064510	26,416,740		-		0.00	-
Budget supply services - 0707054510	1,700,000		-		0.00	-
Financial Automation Services - 0707084510	3,000,000		-		0.00	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	-	6,257,423	0.00	10.94
Revenue management services - 0707044510	35,000,000	10,000,000	-	-	0.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	-	-	0.00	0.00
County Treasury Accounting and Reporting Services - 0725014510	7,000,000		-		0.00	-
Budget Management - 0725044510	4,300,000		-		0.00	-
Internal Audit Services - 0725034510	5,000,000		-		0.00	-
Supply Chain Management Services - 0725024510	5,500,000		-		0.00	-
Budget supply services - 0706054510	1,000,000		-		0.00	-
Strategic Partnership and Collaboration - 0726064510	7,000,000		-		0.00	-
Programme monitoring and Evaluation - 0726044510	2,100,000		-		0.00	-
Integrated planning Services - 0721014510	3,000,000		-		0.00	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Research Statistics and Documentation - 0721054510	2,900,000		-		0.00	-
Total	**220,947,870**	**499,274,580**	**-**	**6,257,423**	**0.00**	**1.25**

Health and Sanitation

9. The department is responsible for the delivery of curative, preventive, promotive and rehabilitative health services, for public health and sanitation, for health infrastructure development, and for the stewardship of the county health system, including the level 4 and level 5 facilities operating under the Facility Improvement Financing Act, 2023.

10. The strategic direction of the department is to:

- Provide quality health services at an affordable cost to the residents of Laikipia.
- Strengthen health infrastructure, commodity security and human resources for health.
- Scale up preventive and promotive health, nutrition and community health services.
- Improve the governance, accountability and financial autonomy of county health facilities.

Financial performance report

11. In the financial year 2025/2026 the department's approved budget amounted to Kshs 228,390,000 for recurrent expenditure and Kshs 1,237,623,752 for development expenditure, a total of Kshs 1,466,013,752.

12. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	228,390,000	-	-	-	228,390,000	0.00
Development	1,237,623,752	-	-	-	1,237,623,752	0.00
Total	**1,466,013,752**	**-**	**-**	**-**	**1,466,013,752**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Health Products and Technologies Support - 0401014510		256,164,162	-	-	-	0.00
Health Infrastructure Development - 0401034510		412,513,752	-	-	-	0.00
Emergency Referral and Rehabilitative Service - 0401074510	87,750,000	497,250,000	-	-	0.00	0.00
Administration, Project Planning and Implementation Services - 0402014510	10,150,000	40,255,838	-	-	0.00	0.00
Human Resource Development - 0402024510	37,372,000		-	-	0.00	-
Grants and Transfers to Government entities - 0717014510	41,070,000		-	-	0.00	-
Strategic Health Interventions - 0401054510	7,128,000		-	-	0.00	-
Policy Management, Public Mobilisation and Participation - 0401044510	5,500,000		-	-	0.00	-
Emergency Referral and Rehabilitative Services - 0401064510	9,000,000	16,850,000	-	-	0.00	0.00
Family Planning, Maternal,and Child Health Services - 0405014510	4,000,000		-	-	0.00	-
Non-communicable Diseases Control and Prevention - 0405024510	1,500,000		-	-	0.00	-
Public Health Promotion and Nutrition Services - 0405034510	23,920,000	14,590,000	-	-	0.00	0.00
TB/HIV/AIDS Prevention and Control - 0405054510	1,000,000		-	-	0.00	-
Total	**228,390,000**	**1,237,623,752**	**-**	**-**	**0.00**	**0.00**

Agriculture, Livestock and Fisheries

13. The department is responsible for crop development, livestock production, veterinary services, fisheries and aquaculture, agricultural extension and mechanisation, agribusiness and value addition, and the coordination of donor-funded agricultural programmes operating in the county.

14. The strategic direction of the department is to:

- Make agriculture a profitable business through increased agricultural and livestock productivity.
- Provide extension services and promote the use of modern agricultural technologies.
- Supply subsidised farm inputs and link farmers to markets.
- Strengthen food and nutrition security and build resilience to drought.

Financial performance report

15. In the financial year 2025/2026 the department’s approved budget amounted to Kshs 17,498,370 for recurrent expenditure and Kshs 342,553,482 for development expenditure, a total of Kshs 360,051,852.

16. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs 71,012,240, a total of Kshs 71,012,240. This represents an absorption of 0.00 per cent of the recurrent budget, 20.73 per cent of the development budget and 19.72 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	17,498,370	-	-	-	17,498,370	0.00
Development	342,553,482	71,012,240	-	71,012,240	271,541,242	20.73
Total	**360,051,852**	**71,012,240**	**-**	**71,012,240**	**289,039,612**	**19.72**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Headquarter Administration Services - 0103014510	5,498,370	10,000,000	-	-	0.00	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	-	-	0.00	-
Grants and Transfers to Government entities - 0717014510	-	193,540,723	-	71,012,240	-	36.69
Livestock Resource Development and Management - 0104024510		5,500,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510		10,500,000			-	-
Slaughter House Development Initiative - 0108024510		17,357,720			-	-
Agriculture Sector Extension Management - 0103034510	1,350,000				-	-
Animal Health and Disease Management - 0107054510		8,000,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510		11,020,575			-	-
Slaughter House Development Initiative - 0108024510		8,500,000			-	-
Agriculture Sector Extension Management - 0103034510	1,350,000				-	-
Fisheries Development and Management - 0110014510		3,477,400	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	950,000				-	-
Water Harvesting and Irrigation Technologies - 0111014510		60,767,034			-	-
Agriculture Sector Extension Management - 0103034510	550,000				-	-
Report Writing - 0106014510	800,000				-	-
Promotion of drought Escaping ,Fruits and Vegatables - 0101024510		2,500,000	-	-	-	0.00
Fertiliser Support Initiative - 0101044510	800,000				-	-
Agriculture Sector Extension Management - 0103034510	1,400,000				-	-
Report Writing - 0106014510	800,000				-	-
Soil Sampling - 0101014510		1,000,000			-	-
Seedling Support Initiative - 0101034510		10,390,030	-	-	-	0.00
Total	**17,498,370**	**342,553,482**	**-**	**71,012,240**	**0.00**	**20.73**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Crop Development	1. Land and Crop Productivity Management	Promotion of soil fertility	Undertake soil sampling & testing in 15 wards	No. of soil samples tested	200	0	Soil sampling and analysis expected to be carried out in the next allocation
Crop Development	1. Land and Crop Productivity Management	Promotion of high-value fruit trees and seeds	Facilitate access & use of certified and quality planting materials among farmers	No. of fruit tree seedlings distributed	1500	0	Procurement to begin in second Quarter
Crop Development	1. Land and Crop Productivity Management	..	,,	Tons of seeds distributed	20	0	Procurement to begin in second Quarter
Crop Development	1. Land and Crop Productivity Management	Promote adoption of climate smart agriculture technologies, innovations & Management practices	Promote Conservation Agriculture	No. of farmers brought on board	200	20	Ongoing
Crop Development	3. Agribusiness Marketing & value addition	Enhance farmer and group entrepreneurial skills	Carry out farm business plans and layouts	No of farm business plans developed and promoted	20	0	To begin in second Quarter
Crop Development	3. Agribusiness Marketing & value addition	Enhance contract farming	Enter farmers into contract farming	No. of farmers on contract	300	10	Increased number of large scale horticultural firms.
Crop Development	4. Irrigation Development and Management	Development and enhancement of irrigation infrastructure	Excavation and repair of irrigation schemes to be undertaken.	-No of dams/pans excavated / desilted. -No of irrigation schemes / water projects established	300	0	Procurement to begin in second Quarter
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Farmers reached through farm visits	No of farmers reached through farm visits	200	20	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Farmer trainings conducted (Residential & Non-residential)	No of trainings conducted	180	30	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Technology demonstrations conducted	No of demonstrations conducted in the various livestock VCs.	100	25	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Sensitisation meetings / barazas held	No of sensitisation meetings conducted.	30	2	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Field-days / Exhibitions held	No of field days held	4	0	Extension service provision continues

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Workshops / seminars conducted.	No of workshops / seminars conducted	4	0	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Farmer tours conducted	No of farmer tours conducted.	5	0	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Development and enhancement of irrigation infrastructure	Training of value chains in dairy, sheep/goats, indigenous chicken, bee-keeping, and beef	Number of value chain groups trained; Level of VC linkages; % increase in returns from the enterprises.	4	2	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Contract farming	Contract farming	No. of farmers / CIGs recruited into contract Farming; Increase in production; No of contracts; increase in returns from the respective enterprises.	2	0	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Contract farming	Strategically targeted dairy farmers' trainings in milk production	Number of farmers trained in dairy; - % increase in milk sales / returns.	10	5	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Contract farming	Coordinate initiatives targeting the reduction of the current high livestock mortality rates in the county	Number of mitigation innitiatives undertaken; % reduction in mortality rates.	4	2	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Contract farming	Conduct / attend range condition and food security / livestock condition assessment	Number of food security assessment / monitoring done. - Level of timely preparedness in disaster response.	4	100%	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Contract farming	Coordination /implementation of livestock production related projects funded by partners / stakeholders.	Number partner coordinated projects; -Level of coordinated project implementation.	2	100%	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Monitoring and Evaluation	Supervisions and backstoppings.	Number of supervisions/ backstopping made; - Level of effective / efficient extension service delivery.	12	2	Extension service provision continues
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Monitoring and Evaluation	Holding / Participating in liaison meetings, seminars, workshops, professional bodies meetings / symposium. and conferences	Number of meetings, workshops, seminars, symposiums and conferences attended / held.	10	3	Extension service provision continues

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Livestock resource management / development; and Livestock marketing/ value addition programmes.	1. General Extension provision	Monitoring and Evaluation	Collation, compilation and submission of periodical reports	Number of reports submitted; -Level of effective / efficient communication.	4	100%	Extension service provision continues
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordinate procurement of vaccines (FMD, LSD, PPR,CCPP and S&G Pox)	Amounts of vaccines procured, collected and distributed to sub-counties	1500	0	Procurement to begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordinate livestock vaccinations against trade sensitive diseases (FMD, LSD, PPR,CCPP and S&G Pox)	No of animals vaccinated, reduced incidences of disease outbreaks and uniterrupted operational livestock markets throughout the year	1000	0	To begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordinate disease surveillance activities (Active and Passive disease surveillane)	No of disease surveillance reports Disease hot spots mapped and control strategy developed	500	0	To begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordination of certification of breeding animals for export to neighbouring countries	Number of animals certified for export	70	0	Animals certified for flushing of embryos for export
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Cordinate livestock identification and trcaceability acivity though cattle tagging with RFID ear tags	No. of animals fiited with RFID ear tags % Increase in niche market contracts and increase in consumer confidence	1000	0	3500 RFID ear tags available for tagging
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordination of control of dog mediated rabies through vaccination of domestic cats and dogs against rabies	No of dogs vaccinated Reduced incidences of dog mediated rabies	1000	0	To begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordination of licensing of private A.I.service providers	No of A.I. service providers licenced. Improved breeds and increase in average milk production to 7 litres	25	0	To begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordinate and supervise licensing of slaughter facilities and meat containers	No. of facilities licenced and containers licensed	150	0	To begin in second Quarter
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordination of annual supervision of livestock input suppliers for compliance	No. of livestock input suppliers supervised and their compliance status. Competitive market opportunities for animal products free from drug residues	100	20	Ongoing
improved Livestock health and productivity for market access	1. Animal Health and Disease Management	Veterinary Services	Coordination of daily meat inspections in the 35 slaughter facillities in the county	No. of carcasses inspected Adoption of Grading meat and meat product by abbatoirs	30000	4	Ongoing
improved Livestock health and productivity for market access	2. Livestocks value addition and \processing	Veterinary Services	Coordination of trainings and licensing of slaughter men and hides and skins curing premises. Sensitise player in hides and skin business to form cottage industries for value addition	No slaughtermen llicensed. % reduction in hides and skins defects and % of increase in tonnes of hides and skins marketed No of cottage industries started in the county	100	10	Licencing is on going

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
	Fisheries Development and Management	fisheries services	Farmers reached through farm visits	No. of farmers reached	900	50	Ongoing
	Fisheries Development and Management	fisheries services	Farmer trainings conducted (Residential & Non-residential)	No. of trainings conducted	20	5	Ongoing
	Fisheries Development and Management	fisheries services	Number of demonstrations	No. of demonstrations conducted	30	5	Ongoing
	Fisheries Development and Management	fisheries services	Sensitisation meetings / barazas held	No. of meetings held	25	5	Ongoing
	Fisheries Development and Management	fisheries services	Number of field-days / Exhibitions	No. of field - days held.	20	4	Ongoing
	Fisheries Development and Management	fisheries services	Workshops / seminars conducted.	No. of workshops conducted.	6	1	Ongoing
	Fisheries Development and Management	fisheries services	Number of farmer tours	No. of tours conducted	4	1	Ongoing
	Fisheries Development and Management	fisheries services	Dams aquaculture	Number of fingerlings stocked	300000	0	Procurement to begin in second Quarter
	Fisheries Development and Management	fisheries services	Fish and fish products value addition	Number of fish value addition demonstrations conducted	3	0	Ongoing
Sustainable priority value chains for improved income, food and nutrition security	Promotion of climate smart technologies, feed pelleting and formulation and oestrus synchronisation	Value chain development	Facilitate the identification of the opportunities & innovations. -Facilitate the conducting of relevant traininings / capacity building. -Promotion of climate smart technologies	Number of SPs and VCAs capacity build. No of VCAs registering improved productivity No of VCAs registering post harvest losses.	1500	100	Capacity building trainings on progress; Procurement of items under innovation grant on progress
Sustainable priority value chains for improved income, food and nutrition security	Business development	Business development	Facilitate trainings of VCAs members in Entrepreneural skills. Enhance the capacity of 15 SPS on entrepreneural skills	Number of VCAs strengthened in entrepreneural skills. No of VCAs implementing bankable business plans	1500	20	56 value chain organisation training on business plan development; trainings on progress
Sustainable priority value chains for improved income, food and nutrition security	Business development	Business development	Improving market access linkages, improving access to market information and improving access to financial services	% increase in the number of VCAs reaching market, % increase in number of market segments	1500	25	Ongoing
Sustainable priority value chains for improved income, food and nutrition security	Policy institutional and capacity development	Policy institutional and capacity development	Supporting initiatives establishment of County structures for consultation cooperation and coordination Enhancing capacities of established structures for consultation and coordination, Enhancing participation of stakeholders in consultation and coordination structures, Support preparation and launching Sector policies,	Number of stakeholders participating in coordination and consultation structures. % level of satisfaction of stakeholders (STH) in the participation in consultation. number of Policies launched and rolled out, number of priority value chain plans launched and rolled out,	5	100%	Ongoing

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Sustainable priority value chains for improved income, food and nutrition security	5. Programme Monitoring,Evaluation and Communications for improved devilery	Monitoring, Evaluation and communication	Development of Agricultural sector website, M&E TWGs facilitation,Customer satisfaction surveys, routine M&Es,Documentation of success stories	Documentation of success stories, Routine M&E	10	1	Ongoing
Sustainable priority value chains for improved income, food and nutrition security	5. Programme Monitoring,Evaluation and Communications for improved devilery	Monitoring, Evaluation and communication	Development of Agricultural sector website, M&E TWGs facilitation,Customer satisfaction surveys, routine M&Es,Documentation of success stories	Documentation of success stories, Routine M&E	10	5	Ongoing

Target is the annual target for FY 2025/2026 and actual is the position as at 30th September, 2025.

Infrastructure and Public Works

17. The department is responsible for the county road network, bridges, mechanisation and heavy plant, energy and street lighting, physical planning and survey, land management, housing, and public works services to all county building projects.

18. The strategic direction of the department is to:

- Improve the road network and interconnectivity within the county.
- Develop and coordinate the implementation of integrated strategic urban development and capital investment plans.
- Install and maintain street lighting and expand green energy solutions.
- Deliver well-planned and sustainable human settlements with security of tenure.

Financial performance report

19. In the financial year 2025/2026 the department's approved budget amounted to Kshs 55,513,054 for recurrent expenditure and Kshs 967,908,612 for development expenditure, a total of Kshs 1,023,421,666.

20. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	55,513,054	-	-	-	55,513,054	0.00
Development	967,908,612	-	-	-	967,908,612	0.00

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Total	**1,023,421,666**	**-**	**-**	**-**	**1,023,421,666**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
SP1 Administration Services - 0105014510	25,513,054	-	-	-	0.00	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	-	-	0.00	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	-	-	0.00	0.00
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	-	-	0.00	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	-	-	0.00	0.00
SP3- Road network maintenance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	-	-	0.00
SP Urban Development - 0115094510	-	271,995,708	-	-	-	0.00
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	-	-	0.00	0.00
Total	**55,513,054**	**967,908,612**	**-**	**-**	**0.00**	**0.00**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Renewable /Green Energy Services	Street Light Initiative	Directorate of Energy	New floodlight high mast installed	No. of new Floodlights installed.	30	0	Inadequate funds allocated

Target is the annual target for FY 2025/2026 and actual is the position as at 30th September, 2025.

Education

21. The department is responsible for early childhood development education, vocational education and training, library services, and the administration of the county education bursary and scholarship programmes.

22. The strategic direction of the department is to:

- Improve access to education through bursaries and scholarships.
- Enhance early childhood development education through investment in infrastructure and human capital.
- Strengthen vocational training and the transition of trainees into productive employment.

Financial performance report

23. In the financial year 2025/2026 the department's approved budget amounted to Kshs 103,500,000 for recurrent expenditure and Kshs

112,834,686 for development expenditure, a total of Kshs 216,334,686.

24. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	103,500,000	-	-	-	103,500,000	0.00
Development	112,834,686	-	-	-	112,834,686	0.00
Total	**216,334,686**	**-**	**-**	**-**	**216,334,686**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Headquarter Services - 0502024510	4,000,000	-	-	-	0.00	-
Personnel services - 0502044510	4,000,000	-	-	-	0.00	-
Education Empowerment - 0501034510	75,000,000	-	-	-	0.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	-	-	0.00
ECDE Teacher Services - 0506034510	9,500,000	-	-	-	0.00	-
Vocational Education and Training - 0511014510	10,000,000	32,500,000	-	-	0.00	0.00
Library - 0511044510	1,000,000	-	-	-	0.00	-
Total	**103,500,000**	**112,834,686**	**-**	**-**	**0.00**	**0.00**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Education and Training	Vocational Education and Training	Vocatinal Education and Training	Increased number of operational vocational training centres	Additional number of VTC units developed, equipped, staffed and operational.	15	3	Rehabilitation and equipping of Vtc to commence in quarter 2
Education and Training	Collaboration and partnerships on skills and technology transfer.	Vocatinal Education and Training	Increased number of partnerships.	Number of partnerships and collaboration implemented.	6	2	Two collaboration self-help centre improving employability for VET graduates. Training of graduates on soft skill, finanacial literacy and entrepreneurship.
Education and Training	Early Childhood Education Development.	ECDE	Improvement of ECDE structures.	Number of ECDE Centres upgraded and constructed	18	0	Works to commence in Q2
Education and Training	Early Childhood Education Development.	ECDE	Increased teaching learning resources.	Number of ECDE provided with Digital teaching/learning/ resources.	140	0	Works to commence in Q2
Education and Training	Early Childhood Education Development.	ECDE	Design homegrown feeding programme	Number of ECDE centres implementing feeding programme	150	0	Works to commence in Q2
Education and Training	Education empowerment.	Administation	Increased number of beneficiaries on bursary and scholarships awards	Number of additional needy students supported annually	14000	0	Bursary disbursement to commence in Q2
Education and Training	Basic Education School Infrastructure Support	Administation	Improved learning environment in schools	Number of schools benefiting	15	5	Ongoing

Target is the annual target for FY 2025/2026 and actual is the position as at 30th September, 2025.

Trade, Tourism and Enterprise Development

25. The department is responsible for trade development and regulation, fair trade practices and weights and measures, co-operative development, enterprise and industrial development, and tourism promotion and marketing, including the County Aggregation and Industrial Park.

26. The strategic direction of the department is to:

- Enhance the business environment and financial inclusion.
- Promote tourism development and investment in tourism ventures.
- Ensure a robust and competitive co-operative movement to drive the county economy.
- Ensure fair trade practices and support the informal sector.

Financial performance report

27. In the financial year 2025/2026 the department's approved budget amounted to Kshs 15,910,000 for recurrent expenditure and Kshs 132,288,216 for development expenditure, a total of Kshs 148,198,216.

28. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	15,910,000	-	-	-	15,910,000	0.00
Development	132,288,216	-	-	-	132,288,216	0.00
Total	**148,198,216**	**-**	**-**	**-**	**148,198,216**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
301014510-SP1 Administration Service	4,000,000	-	-	-	0.00	-
301044510-SP2 Personnel Services	3,000,000	-	-	-	0.00	-
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	-	-	0.00	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000			-	-
SP3 Research and Development - 0302034510	1,000,000	-	-	-	0.00	-
SP1 Market Infrastructure Development - 0304014510		117,680,835			-	-
SP4 Meteological Lab-weignts and measure - 0304044510	810,000	-	-	-	0.00	-
0304054510-SP5 Industrial Developemt and Investment Promotion	3,000,000	-	-	-	0.00	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	-		0.00	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total	**15,910,000**	**132,288,216**	**-**	**-**	**0.00**	**0.00**

Youth, Gender, Culture and Social Services

29. The department is responsible for youth empowerment and mainstreaming, sports development and promotion, gender and social services, culture and heritage, and support programmes for vulnerable children and persons with disabilities.

30. The strategic direction of the department is to:

- Empower youth, women and persons with disability through partnership and targeted programmes.
- Promote sports development and the use of county sporting infrastructure.
- Strengthen social protection and support for vulnerable groups.

Financial performance report

31. In the financial year 2025/2026 the department's approved budget amounted to Kshs 11,500,000 for recurrent expenditure and Kshs 7,994,405 for development expenditure, a total of Kshs 19,494,405.

32. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	11,500,000	-	-	-	11,500,000	0.00
Development	7,994,405	-	-	-	7,994,405	0.00
Total	**19,494,405**	**-**	**-**	**-**	**19,494,405**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Use of goods and services - 0901014510	1,000,000	-			-	-
Routine Maintenance - Others	-	2,997,684			-	-
Foods and Rations and other support	3,000,000	-	-		0.00	-
Children institution support programme	-	3,996,721			-	-
Cultural events promotion services	1,000,000	1,000,000	-	-	0.00	0.00
Sports, talent Development and Promotion.	6,500,000	-	-	-	0.00	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Total	**11,500,000**	**7,994,405**	**-**	**-**	**0.00**	**0.00**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Sports, Talent Development and Social Service	Sports, talent Development and Promotion.	Sports and Talent develoment	Increased sporting activities.	Number of sports tournaments held.	4	0	To commence in quarter 2
Sports, Talent Development and Social Service	Sports, talent Development and Promotion.	Sports and Talent develoment	Improve access to social protection interventions.	Number of beneficiaries.	1000	50	Ongoing
Sports, Talent Development and Social Service	Social and Cultural Development	social services and cultural services	Improve access to social protection interventions.	Number of national and international days celebrations held,county annual cultural week held,music festivals,capacity building forum	5	100%	Celebrated the youth week across the county
Sports, Talent Development and Social Service	Children institution support programme	Cedc	Reduced number of vulnerable children	Percentage of children rehabilitated	120	8	Ongoing

Target is the annual target for FY 2025/2026 and actual is the position as at 30th September, 2025.

Water, Environment and Natural Resources

33. The department is responsible for water supply and sanitation, water resource development, environmental management and protection, solid waste management, natural resource conservation, and the county climate change programme, including the locally-led climate action programme.

34. The strategic direction of the department is to:

- Provide safe drinking water and improve sanitation.
- Improve solid waste management and environmental protection.
- Enhance climate change adaptation and mitigation through locally-led climate action.

Financial performance report

35. In the financial year 2025/2026 the department's approved budget amounted to Kshs 14,600,165 for recurrent expenditure and Kshs 358,890,104 for development expenditure, a total of Kshs 373,490,269.

36. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	14,600,165	-	-	-	14,600,165	0.00
Development	358,890,104	-	-	-	358,890,104	0.00
Total	**373,490,269**	**-**	**-**	**-**	**373,490,269**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Grants and Transfers to Government entities - 0717014510	-	171,650,664	-	-	-	0.00
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	-	-	0.00	0.00
Solid Waste Management - 1006014510	2,100,165	96,750,000	-	-	0.00	0.00
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	-	-	0.00	0.00
Total	**14,600,165**	**358,890,104**	**-**	**-**	**0.00**	**0.00**

Nanyuki Municipality

37. The Municipality is responsible for municipal administration and governance, urban infrastructure development, solid waste management and the delivery of municipal services within Nanyuki town, in line with the Urban Areas and Cities Act, 2011.

38. The strategic direction of the department is to:

- Deliver well-planned urban infrastructure and municipal services.
- Maintain a clean, safe and secure urban environment.
- Implement grant-funded urban development programmes effectively.

Financial performance report

39. In the financial year 2025/2026 the department's approved budget amounted to Kshs 3,500,000 for recurrent expenditure and Kshs 162,635,998 for development expenditure, a total of Kshs 166,135,998.

40. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	3,500,000	-	-	-	3,500,000	0.00
Development	162,635,998	-	-	-	162,635,998	0.00
Total	**166,135,998**	**-**	**-**	**-**	**166,135,998**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administration Services - 0103014510	3,500,000	-	-	-	0.00	-
SP1-0115014510 Road Network improvement		162,635,998		-	-	0.00
Total	**3,500,000**	**162,635,998**	**-**	**-**	**0.00**	**0.00**

Nyahururu Municipality

41. The Municipality is responsible for municipal administration and governance, urban infrastructure development, solid waste management and the delivery of municipal services within Nyahururu town, in line with the Urban Areas and Cities Act, 2011.

42. The strategic direction of the department is to:

- Operationalise the municipal board and the municipal management structures.
- Deliver well-planned urban infrastructure and municipal services.
- Maintain a clean, safe and secure urban environment.

Financial performance report

43. In the financial year 2025/2026 the department's approved budget amounted to Kshs 1,000,000 for recurrent expenditure and Kshs 5,000,000 for development expenditure, a total of Kshs 6,000,000.

44. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	1,000,000	-	-	-	1,000,000	0.00
Development	5,000,000	-	-	-	5,000,000	0.00
Total	**6,000,000**	**-**	**-**	**-**	**6,000,000**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Municipal boards and administration services	400,000	-			-	-
Solid Waste Management	200,000	1,000,000			-	-
Municipal boards and administration services	400,000				-	-
Urban Development		4,000,000			-	-
Total	**1,000,000**	**5,000,000**			**-**	**-**

Rumuruti Municipality

45. The Municipality is responsible for municipal administration and governance, urban infrastructure development, solid waste management and the delivery of municipal services within Rumuruti town, the gazetted county headquarters, in line with the Urban Areas and Cities Act, 2011.

46. The strategic direction of the department is to:

- Deliver well-planned urban infrastructure and municipal services.
- Maintain a clean, safe and secure urban environment.
- Implement grant-funded urban development programmes effectively.

Financial performance report

47. In the financial year 2025/2026 the department's approved budget amounted to Kshs 3,000,000 for recurrent expenditure and Kshs 53,028,938 for development expenditure, a total of Kshs 56,028,938.

48. By the end of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs -, a total of Kshs -. This represents an absorption of 0.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 0.00 per cent of the department's total budget for the financial year.

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	3,000,000	-	-	-	3,000,000	0.00
Development	53,028,938	-	-	-	53,028,938	0.00
Total	**56,028,938**	**-**	**-**	**-**	**56,028,938**	**0.00**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administration Services - 0103014510	3,000,000	-	-		0.00	-
SP1-0115014510 Road Network improvement		53,028,938		-	-	0.00
Total	**3,000,000**	**53,028,938**	**-**	**-**	**0.00**	**0.00**

County Assembly

49. The County Assembly is the legislative authority of the county. It is responsible for the enactment of county legislation, the approval of county plans and budgets, the oversight of the County Executive, and the representation of the people of Laikipia. Its approved budget for the financial year 2025/2026 is Kshs 534,000,000, comprising Kshs

531,501,082 for recurrent expenditure and Kshs 2,498,918 for development expenditure.

50. The Assembly prepares its own quarterly report on budget execution. Its expenditure is therefore not consolidated in the analysis above.

PENDING BILLS ANALYSIS

51. The County Executive carried pending bills of Kshs 1,662,617,868 as at 30th September, 2025, comprising development bills of Kshs 1,070,703,281 and recurrent bills of Kshs 591,914,587. The ageing of those bills is set out below.

Table 4: Ageing analysis of pending bills as at 30th September, 2025

Category	Under one year (Kshs)	1 to 2 years (Kshs)	2 to 3 years (Kshs)	Over 3 years (Kshs)	Total (Kshs)
Development Pending Bills	20,588,000	88,636,433	217,791,012	743,687,835	1,070,703,281
Recurrent Pending Bills (Goods & Services)	30,263,895	159,505,511	245,196,009	156,949,172	591,914,587
Recurrent Pending Bills (Salary Arrears and Statutory Deductions)	-	-	-	-	-
Recurrent Pending Bills (Staff Claims)	-	-	-	-	-
Total Recurrent Pending Bills	30,263,895	159,505,511	245,196,009	156,949,172	591,914,587
Total Pending Bills	**50,851,895**	**248,141,945**	**462,987,021**	**900,637,007**	**1,662,617,868**

52. Expressed as proportions of the total, 3.06 per cent of the bills are aged under one year, 14.92 per cent between one and two years, 27.85 per cent between two and three years and 54.17 per cent over three years.

53. The County Treasury reported 1 bills under settlement in the period, with Kshs 188,084,043 scheduled for payment under the approved payment plan and Kshs 188,084,043 actually paid. Settlement by department is summarised below and the full schedule is in the pending bills annex.

Table 5: Settlement of pending bills by department as at 30th September, 2025

Department	Bills	Scheduled for payment (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
County Administration, Public Service and Office of the Governor	1	188,084,043	188,084,043	-
Total	**1**	**188,084,043**	**188,084,043**	**-**

54. Settlement is made in accordance with the payment plan submitted to the Controller of Budget and in the order of priority set out in that plan. No new commitment is entered into without a confirmed budget provision and cash forecast, in line with section 149 of the Public Finance Management Act, 2012.

CHALLENGES EXPERIENCED DURING BUDGET IMPLEMENTATION AND RECOMMENDATIONS

1. Delayed release of the exchequer by the National Treasury

Delays in the release of the equitable share have continued to affect the commencement and subsequent implementation of planned projects and programmes. The County Treasury recommends that the

National Treasury adhere to the disbursement schedule approved under the County Allocation of Revenue Act so that planned activities can be implemented in a timely, effective and efficient manner.

2. Delayed enactment of the County Government Additional Allocations Act

The delay in enacting the Act hampered the release of conditional grants and consequently delayed the execution of the activities they support. The County Treasury will continue to engage the National Treasury and the Council of Governors on the early enactment of the Act, and will sequence grant-funded activities to reflect realistic disbursement timelines.

3. Transition to the electronic Government Procurement system

The roll-out of the electronic Government Procurement system and the difficulties encountered in onboarding have slowed procurement of goods, works and services, which in turn has delayed the commencement of planned projects and depressed absorption on the development vote. The County Treasury recommends continued capacity building of procurement, finance and user departments, and early engagement with the National Treasury and the Public Procurement Regulatory Authority to resolve the outstanding system issues.

4. Under-realisation of ordinary own-source revenue

Collections from several ordinary revenue streams have fallen short of target, which constrains the transfers available to departments and consequently the level of expenditure that can be sustained. The County Treasury will intensify enforcement and compliance and strengthen the revenue board, and will pursue the recovery of long-outstanding land rates.

5. High level of revenue receivables

Revenue receivables, which are almost entirely land rates, remain high. The County Treasury will pursue recovery through enforcement and through the automated system by which the county manages its receivables.

6. High level of pending bills

The stock of pending bills continues to constrain the resources available for new commitments, and a substantial proportion is aged over three years. The County Treasury will adhere to the approved payment plan, complete the verification of the remaining bills and enforce the requirement that departments reconcile ongoing projects and obtain the confirmation of the Chief Officer, Finance before payment vouchers are transmitted to the County Treasury.

7. Wage bill pressure

Compensation of employees continues to absorb a substantial share of available revenue, limiting the resources available for development and capital projects. The County Government will continue to manage the wage bill through a skills and capacity gap assessment, adherence to the approved staff establishment, and control of contract and casual engagements in line with the County Governments Act, 2012, while observing the ceiling prescribed under regulations made pursuant to section 107(2)(c) of the Public Finance Management Act, 2012.

8. Use of manual payrolls

A portion of personnel emoluments continues to be processed outside the prescribed payroll system. The County Public Service Board and the County Treasury will fast-track the acquisition of unified personnel numbers for the affected staff and migrate all payroll processing to the system.

9. Incomplete departmental returns

Some departments did not return complete programme performance or project implementation information for the period, which limits the non-financial reporting in this report. Accounting officers are reminded that section 166(1) of the Public Finance Management Act, 2012 requires each of them to prepare a quarterly report for their entity, and the County Treasury will not certify a departmental return that omits performance against the approved indicators.

10. Return of unspent balances to the County Revenue Fund

Unspent balances from the preceding financial year are to be returned to the County Revenue Fund in accordance with section 136 of the Public Finance Management Act, 2012. The County Treasury will ensure that all spending units surrender unspent balances at the close of each financial year and that the surrender is reflected in the exchequer records.

ANNEXES: FINANCIAL AND NON-FINANCIAL PERFORMANCE AS AT 30TH SEPTEMBER, 2025

Annex 1: Revenue performance by source as at 30th September, 2025

Revenue stream	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	Remarks
Laikipia County Roads Maintenance Levy Fund Account	80,873,179	80,873,179	100.00	
Laikipia County Health Services Account -	16,290	16,290	100.00	
Laikipia County Kenya Climate Smart Agriculture Project Account	0	0	100.00	
Laikipia County Village Polytechnic Project	26,097	26,097	100.00	
Laikipia County Kenya Urban Support Program	32,309,301	32,309,301	100.00	
Laikipia County Kenya Devolution Support Program	3,043	3,043	100.00	
Laikipia County Kenya Devolution Support Program	286,323	286,323	100.00	
Laikipia County Emergency Fund	39,182,843	39,182,843	100.00	
Laikipia County Climate Change Fund	61,650,664	99,709,184	161.73	
Laikipia County Primary Health Care	56,929	56,929	100.00	
Laikipia County Industrial Park acc	50,000,000	50,000,000	100.00	
Laikipia County Food System Resilience	900,993	71,027,825	7883.28	
Laikipia County KE Devolution S P II	719,440	719,440	100.00	
Sub-Total unspent balances brought forward	266,025,102	374,210,454	140.67	
Equitable Share of Revenue Raised Nationally	5,640,962,159	946,224,562	16.77	
DANIDA Grant	15,840,000	-	0.00	
Community Health Promoters	25,230,000	-	0.00	
Kenya Devolution Support Project Level II	37,500,000	-	0.00	
Headquarter- KDSP II programme	352,500,000	-	0.00	
Road Maintenance Levy Fund - Fuel Lvy	154,389,725	-	0.00	
Public Works- Urban Development grant (UDG)	152,635,998	-	0.00	
Flocca	110,000,000	-	0.00	
Urban Development grant (UDG)	46,583,850	-	0.00	
Kenya Food Systems Resilience Program (KFSRP)	171,720,811	-	0.00	
Kenya Agriculture Business Development Program (KABDP)	10,918,919	-	0.00	
Sub-Total for Additional Allocations (including Grants)	1,077,319,303	-	0.00	
Own Sources of Revenue	725,000,000	65,477,215	9.03	

Revenue stream	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	Remarks
Facility Improvement Fund (FIF)	722,513,008	1,071,643	0.15	
Facility Improvement Fund (FIF)	-	-	-	
GRAND TOTAL	**8,431,819,572**	**1,386,983,874**	**16.45**	

Annex 2: Recurrent expenditure by department as at 30th September, 2025

No.	Department / spending unit	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Absorption (%)
1	County Administration, Public Service and Office of the Governor	3,739,804,576	349,853,768	-	349,853,768	9.35
2	Finance, Economic Planning and the County Treasury	220,947,870	-	-	-	0.00
3	Health and Sanitation	228,390,000	-	-	-	0.00
4	Agriculture, Livestock and Fisheries	17,498,370	-	-	-	0.00
5	Infrastructure and Public Works	55,513,054	-	-	-	0.00
6	Education	103,500,000	-	-	-	0.00
7	Trade, Tourism and Enterprise Development	15,910,000	-	-	-	0.00
8	Youth, Gender, Culture and Social Services	11,500,000	-	-	-	0.00
9	Water, Environment and Natural Resources	14,600,165	-	-	-	0.00
10	Nanyuki Municipality	3,500,000	-	-	-	0.00
11	Nyahururu Municipality	1,000,000	-	-	-	0.00
12	Rumuruti Municipality	3,000,000	-	-	-	0.00
	Total	**4,415,164,035**	**349,853,768**	**-**	**349,853,768**	**7.92**

Annex 3: Development expenditure by department as at 30th September, 2025

No.	Department / spending unit	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Absorption (%)
1	County Administration, Public Service and Office of the Governor	387,940,518	-	-	-	0.00
2	Finance, Economic Planning and the County Treasury	499,274,580	6,257,423	-	6,257,423	1.25
3	Health and Sanitation	1,237,623,752	-	-	-	0.00
4	Agriculture, Livestock and Fisheries	342,553,482	71,012,240	-	71,012,240	20.73
5	Infrastructure and Public Works	967,908,612	-	-	-	0.00
6	Education	112,834,686	-	-	-	0.00
7	Trade, Tourism and Enterprise Development	132,288,216	-	-	-	0.00
8	Youth, Gender, Culture and Social Services	7,994,405	-	-	-	0.00
9	Water, Environment and Natural Resources	358,890,104	-	-	-	0.00
10	Nanyuki Municipality	162,635,998	-	-	-	0.00

No.	Department / spending unit	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Absorption (%)
11	Nyahururu Municipality	5,000,000	-	-	-	0.00
12	Rumuruti Municipality	53,028,938	-	-	-	0.00
	Total	**4,267,973,291**	**77,269,663**	**-**	**77,269,663**	**1.81**

Annex 4: Budget execution by programme and sub-programme as at 30th September, 2025

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
COUNTY ADMINISTRATION, PUBLIC SERVICE AND OFFICE OF THE GOVERNOR						
ICT Infrastructure and Connectivity - 0505014510	2,000,000	1,730,594		-	-	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-		-	-	-
County Administration - Laikipia North - 0701044510	1,500,000	-		-	-	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000		-	-	0.00
County Administration - Laikipia West - 0701054150	500,000	-		-	-	-
Compensation to Employees - 0701064510	3,550,000,000		349,187,968	-	9.84	-
Executive Support Service - 0708014510	86,000,000			-	-	-
Legal Services - 0708024510	4,000,000			-	-	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000			-	-	-
County Administration Management - 0702014510	14,700,000				-	-
Public Participation - 0702054150	6,300,000	-		-	-	-
County Services Delivery and Result report - 0702084510	4,000,000	-	665,800	-	16.64	-
Decentralised Services - 0702064510		12,000,000		-	-	0.00
County Public Service Board - 0722024510	15,000,000	-		-	-	-
Information and Records Management - 0722034510	3,000,000	-		-	-	-
Fleet - 0702074510	1,500,000			-	-	-
Disaster Reduction Management - 0705014510	1,000,000	2,000,000		-	-	0.00
Disaster Mitigation and Management - 0703024510	1,004,576	17,709,924			-	-
Fire Services - 0705024510	2,000,000	2,000,000		-	-	0.00
Enforcement and Disaster Management - 0705034510	1,800,000			-	-	-
Alcohol Control Committee - 0705044510	2,000,000			-	-	-
Total, County Administration, Public Service and Office of the Governor	3,739,804,576	387,940,518	349,853,768	-	9.35	0.00
FINANCE, ECONOMIC PLANNING AND THE COUNTY TREASURY						
County Treasury administrative services - 0707064510	26,416,740		-		0.00	-

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Budget supply services - 0707054510	1,700,000		-		0.00	-
Financial Automation Services - 0707084510	3,000,000		-		0.00	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	-	6,257,423	0.00	10.94
Revenue management services - 0707044510	35,000,000	10,000,000	-	-	0.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	-	-	0.00	0.00
County Treasury Accounting and Reporting Services - 0725014510	7,000,000		-		0.00	-
Budget Management - 0725044510	4,300,000		-		0.00	-
Internal Audit Services - 0725034510	5,000,000		-		0.00	-
Supply Chain Management Services - 0725024510	5,500,000		-		0.00	-
Budget supply services - 0706054510	1,000,000		-		0.00	-
Strategic Partnership and Collaboration - 0726064510	7,000,000		-		0.00	-
Programme monitoring and Evaluation - 0726044510	2,100,000		-		0.00	-
Integrated planning Services - 0721014510	3,000,000		-		0.00	-
Research Statistics and Documentation - 0721054510	2,900,000		-		0.00	-
Total, Finance, Economic Planning and the County Treasury	220,947,870	499,274,580	-	6,257,423	0.00	1.25
HEALTH AND SANITATION						
Health Products and Technologies Support - 0401014510		256,164,162	-	-	-	0.00
Health Infrastructure Development - 0401034510		412,513,752	-	-	-	0.00
Emergency Referral and Rehabilitative Service - 0401074510	87,750,000	497,250,000	-	-	0.00	0.00
Administration, Project Planning and Implementation Services - 0402014510	10,150,000	40,255,838	-	-	0.00	0.00
Human Resource Development - 0402024510	37,372,000		-	-	0.00	-
Grants and Transfers to Government entities - 0717014510	41,070,000		-	-	0.00	-
Strategic Health Interventions - 0401054510	7,128,000		-	-	0.00	-
Policy Management, Public Mobilisation and Participation - 0401044510	5,500,000		-	-	0.00	-
Emergency Referral and Rehabilitative Services - 0401064510	9,000,000	16,850,000	-	-	0.00	0.00
Family Planning, Maternal,and Child Health Services - 0405014510	4,000,000		-	-	0.00	-
Non-communicable Diseases Control and Prevention - 0405024510	1,500,000		-	-	0.00	-
Public Health Promotion and Nutrition Services - 0405034510	23,920,000	14,590,000	-	-	0.00	0.00
TB/HIV/AIDS Prevention and Control - 0405054510	1,000,000		-	-	0.00	-
Total, Health and Sanitation	228,390,000	1,237,623,752	-	-	0.00	0.00
AGRICULTURE, LIVESTOCK AND FISHERIES						
Headquarter Administration Services - 0103014510	5,498,370	10,000,000	-	-	0.00	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	-	-	0.00	-
Grants and Transfers to Government entities - 0717014510	-	193,540,723	-	71,012,240	-	36.69

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Livestock Resource Development and Management - 0104024510		5,500,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510		10,500,000			-	-
Slaughter House Development Initiative - 0108024510		17,357,720			-	-
Agriculture Sector Extension Management - 0103034510	1,350,000				-	-
Animal Health and Disease Management - 0107054510		8,000,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510		11,020,575			-	-
Slaughter House Development Initiative - 0108024510		8,500,000			-	-
Agriculture Sector Extension Management - 0103034510	1,350,000				-	-
Fisheries Development and Management - 0110014510		3,477,400	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	950,000				-	-
Water Harvesting and Irrigation Technologies - 0111014510		60,767,034			-	-
Agriculture Sector Extension Management - 0103034510	550,000				-	-
Report Writing - 0106014510	800,000				-	-
Promotion of drought Escaping ,Fruits and Vegatables - 0101024510		2,500,000	-	-	-	0.00
Fertiliser Support Initiative - 0101044510	800,000				-	-
Agriculture Sector Extension Management - 0103034510	1,400,000				-	-
Report Writing - 0106014510	800,000				-	-
Soil Sampling - 0101014510		1,000,000			-	-
Seedling Support Initiative - 0101034510		10,390,030	-	-	-	0.00
Total, Agriculture, Livestock and Fisheries	17,498,370	342,553,482	-	71,012,240	0.00	20.73
INFRASTRUCTURE AND PUBLIC WORKS						
SP1 Administration Services - 0105014510	25,513,054	-	-	-	0.00	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	-	-	0.00	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	-	-	0.00	0.00
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	-	-	0.00	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	-	-	0.00	0.00
SP3- Road network maintenance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	-	-	0.00
SP Urban Development - 0115094510	-	271,995,708	-	-	-	0.00
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	-	-	0.00	0.00
Total, Infrastructure and Public Works	55,513,054	967,908,612	-	-	0.00	0.00
EDUCATION						
Headquarter Services - 0502024510	4,000,000	-	-	-	0.00	-
Personnel services - 0502044510	4,000,000	-	-	-	0.00	-

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Education Empowerment - 0501034510	75,000,000	-	-	-	0.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	-	-	0.00
ECDE Teacher Services - 0506034510	9,500,000	-	-	-	0.00	-
Vocational Education and Training - 0511014510	10,000,000	32,500,000	-	-	0.00	0.00
Library - 0511044510	1,000,000	-	-	-	0.00	-
Total, Education	103,500,000	112,834,686	-	-	0.00	0.00
TRADE, TOURISM AND ENTERPRISE DEVELOPMENT						
301014510-SP1 Administration Service	4,000,000	-	-	-	0.00	-
301044510-SP2 Personnel Services	3,000,000	-	-	-	0.00	-
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	-	-	0.00	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000			-	-
SP3 Research and Development - 0302034510	1,000,000	-	-	-	0.00	-
SP1 Market Infrastructure Development - 0304014510		117,680,835			-	-
SP4 Meteological Lab-weignts and measure - 0304044510	810,000	-	-	-	0.00	-
0304054510-SP5 Industrial Developemt and Investment Promotion	3,000,000	-	-	-	0.00	-
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	-		0.00	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total, Trade, Tourism and Enterprise Development	15,910,000	132,288,216	-	-	0.00	0.00
YOUTH, GENDER, CULTURE AND SOCIAL SERVICES						
Use of goods and services - 0901014510	1,000,000	-			-	-
Routine Maintenance - Others	-	2,997,684			-	-
Foods and Rations and other support	3,000,000	-	-		0.00	-
Children institution support programme	-	3,996,721			-	-
Cultural events promotion services	1,000,000	1,000,000	-	-	0.00	0.00
Sports, talent Development and Promotion.	6,500,000	-	-	-	0.00	-
Total, Youth, Gender, Culture and Social Services	11,500,000	7,994,405	-	-	0.00	0.00
WATER, ENVIRONMENT AND NATURAL RESOURCES						
Grants and Transfers to Government entities - 0717014510	-	171,650,664	-	-	-	0.00
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	-	-	0.00	0.00
Solid Waste Management - 1006014510	2,100,165	96,750,000	-	-	0.00	0.00
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	-	-	0.00	0.00
Total, Water, Environment and Natural Resources	14,600,165	358,890,104	-	-	0.00	0.00
NANYUKI MUNICIPALITY						
Administration Services - 0103014510	3,500,000	-	-	-	0.00	-
SP1-0115014510 Road Network improvement		162,635,998		-	-	0.00
Total, Nanyuki Municipality	3,500,000	162,635,998	-	-	0.00	0.00
NYAHURURU MUNICIPALITY						
Municipal boards and administration services	400,000	-			-	-

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Solid Waste Management	200,000	1,000,000			-	-
Municipal boards and administration services	400,000				-	-
Urban Development		4,000,000			-	-
Total, Nyahururu Municipality	1,000,000	5,000,000			-	-
RUMURUTI MUNICIPALITY						
Administration Services - 0103014510	3,000,000	-	-		0.00	-
SP1-0115014510 Road Network improvement		53,028,938		-	-	0.00
Total, Rumuruti Municipality	3,000,000	53,028,938	-	-	0.00	0.00
COUNTY TOTAL	4,415,164,035	4,267,973,291	349,853,768	77,269,663	7.92	1.81

Annex 5: Schedule of pending bills settled in the period

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
1	2024/2025	County Administration, Public Service and Office of the Governor	LAIKIPIA COUNTY	JUNE SALARY	188,084,043	188,084,043	-

Annex 6: Payroll, travel and other operations and maintenance

Payroll summary

30/06/2025	149320505	7220226	156540731	0	0
31/07/2025	182,817,863	9,829,374	192,647,237	-	-
31/08/2025	-	-	-	430,420,395	-
30/09/2025	-	-	-	-	-
Total	332,138,368	17,049,600	349,187,968	430,420,395	1
Summary of Performance for First three Months of:	Actual Expenditure on Compensation to Employees Amount in Kshs.	Available Revenue(In KShs)			
FY 2018/19	576,913,161	611,896,570			
FY 2019/20	549,901,276	798,707,312			
FY 2020/21	257,386,235	485,289,464			
FY 2021/22	260,855,614	1,031,264,169			
FY 2022/23	705,186,732	801,812,853			
FY 2023/24	629,602,389	1,091,787,228			
FY 2024/25	285,664,209	562,455,362			
FY 2025/26	349,187,968	430,420,395			
Composition of Manual Payroll in the First three Months of FY 2025/26					

30/06/2025	**149320505**	**7220226**	**156540731**	**0**	**0**
Sno.	Description of Manual Payroll	Amount Kshs.			
1.	Salaries for staff yet to be onboarded into UHR	-			
2.	Salaries for casual staff	-			
3.	Top-up Allowances for XX security officers				
4.	LAPTRUST/LAPFUND Pension Contributions	-			
5.	Gratuity for contract staff				
6.	Final Dues	-			
	Totals	-			

Foreign travel

NB:There were no Foreign Travel Expenses during the first quarter of 2025/26		
	County totals	-

Breakdown of other operations and maintenance

Code	Item	Budget (Kshs)	Expenditure(Kshs.)	Reasons why the Item is under Other Operating Expenses
NB: There was no other operating expenses incurred during the first quarter of 2025/26				

Annex 7: County corporations, county-established funds and health facilities

County corporations

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues	Actual Transfers in FY 2025/26 (Kshs.)	Cumulative Transfers to the Corporation since its inception (Kshs.)
1.	Revenue Board	45,000,000	-	-	357,872,605
2.	LCDA	7,000,000		-	77,363,022
3.	Nanyuki Municipality	166,135,998	-	-	11,600,000
4.	Rumuruti Municipality	56,028,938	-	-	168,086,892
5.	Nyahururu Municipality	6,000,000	-		-
6.					
7.					
	Total	280,164,936	-	-	614,922,519

Performance of county health facilities

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Absorption rate (%)
1.	Level 5 Hospital	-	-	-	-
2.	Level 4 Hospital	5	748,101,403	151,373,110	0
3.	Level 3 Facility	2	7,967,285	1,205,730	0
4.	Level 2 Facility	-	-	-	-
	Total	7	756,068,688	152,578,840	0

Annex 8: Project implementation status as at 30th September, 2025

Summary by department

Department	Projects	Contract sum (Kshs)	Expenditure in the period (Kshs)	Cumulative expenditure (Kshs)
Agriculture, Livestock and Fisheries	1	-	71,012,240	101,609,564
Total	**1**	**-**	**71,012,240**	**101,609,564**

Agriculture, Livestock and Fisheries

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2025/26 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks
1	Food system-Grant	County wide				172,621,804	71,012,240	41	