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

COMMISSION ON REVENUE ALLOCATION
RECEIVED
15 JAN 2026
REGISTRY

Ref: CGL/CEC.F/C.ASS/VOL.I/26

Date: 13th January 2026

The Clerk
County Assembly of Laikipia

RE: SUBMISSION OF 1ST HALF YEAR REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st DECEMBER, 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 31st December, 2025 for the FY 2025/2026.

COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY
13 JAN 2026
SIGN:....................
COUNTY EXECUTIVE COMMITTEE MEMBER

COUNTY ASSEMBLY OF LAIKIPIA
CLERK'S OFFICE
15 JAN 2026
RECEIVED
P. O. BOX 487 - 10400 NANYUKI

Kind regards.

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

THE NATIONAL TREASURY
REGISTRY
RECEIVED
15 JAN 2026
P.O. Box 30007 - 00100 NAIROBI
ACCOUNTING SERVICES DEPARTMENT

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

OFFICE OF THE CONTROLLER OF BUDGET
REGISTRY
15 JAN 2026
COPY
TIME:..............................
P. O. Box 35616 - 00100, NAIROBI

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

SECOND QUARTER BUDGET AND PROJECT IMPLEMENTATION STATUS REPORT

FINANCIAL YEAR 2025/2026

For the period 1st July 2025 to 31st December 2025

THE COUNTY TREASURY

JANUARY 2026

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FOREWORD

It is my privilege to submit the Second 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 31st December 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 3,385,233,492 into the County Revenue Fund from all sources and spent Kshs 1,799,003,593, of which Kshs 1,372,835,744 was recurrent and Kshs 426,167,849 development. Against the approved County Executive budget of Kshs 8,683,137,326 this is an absorption of 20.72 per cent, comprising 31.09 per cent of the recurrent vote and 9.99 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 second 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 31st December 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 31st December, 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 second quarter the County Executive had received Kshs 3,385,233,492 into the County Revenue Fund from all sources, against an annual budget of Kshs 9,217,137,326, a realisation of 36.73 per cent. The composition of the receipts is set out below.

Table 2: Revenue received into the County Revenue Fund as at 31st December, 2025

Revenue source	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	% of receipts
Unspent balances brought forward	1,147,855,864	392,065,667	34.16	11.58
Returns to CRF	-	7,121,079	-	0.21
Equitable Share raised Nationally	5,640,962,159	2,533,194,032	44.91	74.83
Additional Allocations (including Grants)	1,077,319,303	-	0.00	0.00
OSR	725,000,000	145,350,570	20.05	4.29
FIF	626,000,000	307,502,144	49.12	9.08
Total	**9,217,137,326**	**3,385,233,492**	**36.73**	**100.00**

Expenditure performance

Against an approved County Executive budget of Kshs 8,683,137,326, total expenditure of Kshs 1,799,003,593 had been incurred by the end of the second quarter, an absorption of 20.72 per cent. Recurrent expenditure of Kshs 1,372,835,744 represents 31.09 per cent of the recurrent vote of Kshs 4,415,164,035, and development expenditure of Kshs 426,167,849 represents 9.99 per cent of the development vote of Kshs 4,267,973,291.

Table 3: County Executive budget execution as at 31st December, 2025

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	4,415,164,035	1,372,835,744	-	1,372,835,744	3,042,328,291	31.09
Development	4,267,973,291	416,167,846	10,000,002	426,167,849	3,841,805,442	9.99
Total	**8,683,137,326**	**1,789,003,590**	**10,000,002**	**1,799,003,593**	**6,884,133,733**	**20.72**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 1,206,945,703 and development expenditure at Kshs -, a total of Kshs 1,206,945,703. This represents an absorption of 32.27 per cent of the recurrent budget, 0.00 per cent of the development budget and 29.24 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	1,206,945,703	-	1,206,945,703	2,532,858,873	32.27
Development	387,940,518			-	387,940,518	0.00
Total	**4,127,745,094**	**1,206,945,703**	**-**	**1,206,945,703**	**2,920,799,391**	**29.24**

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	643,966	-	32.20	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-	331,700	-	33.17	-
County Administration - Laikipia North - 0701044510	1,500,000	-	415,600	-	27.71	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000		-	-	0.00
County Administration - Laikipia West - 0701054150	500,000	-	94,000	-	18.80	-
Compensation to Employees - 0701064510	3,550,000,000		1,178,882,697	-	33.21	-
Executive Support Service - 0708014510	86,000,000		11,749,395	-	13.66	-
Legal Services - 0708024510	4,000,000		100,000	-	2.50	-
Intergovernmental & Donor Liason - 0708034510	5,000,000		254,750	-	5.09	-
County Administration Management - 0702014510	14,700,000		4,059,745		27.62	-
Public Participation - 0702054150	6,300,000	-	1,715,550	-	27.23	-
County Services Delivery and Result report - 0702084510	4,000,000	-	1,886,000	-	47.15	-
Decentralized Services - 0702064510		12,000,000		-	-	0.00
County Public Service Board - 0722024510	15,000,000	-	3,474,950	-	23.17	-
Information and Records Management - 0722034510	3,000,000	-	482,800	-	16.09	-
Fleet - 0702074510	1,500,000		633,900	-	42.26	-
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	394,600	-	19.73	0.00
Enforcement and Disaster Management - 0705034510	1,800,000		850,000	-	47.22	-
Alcohol Control Committee - 0705044510	2,000,000		976,050	-	48.80	-
Total	**3,739,804,576**	**387,940,518**	**1,206,945,703**	**-**	**32.27**	**0.00**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 69,885,781 and development expenditure at Kshs 98,767,156, a total of Kshs 168,652,937. This represents an absorption of 31.63 per cent of the recurrent budget, 19.78 per cent of the development budget and 23.42 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	69,885,781	-	69,885,781	151,062,089	31.63
Development	499,274,580	88,767,153	10,000,002	98,767,156	400,507,424	19.78
Total	**720,222,450**	**158,652,934**	**10,000,002**	**168,652,937**	**551,569,513**	**23.42**

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		15,483,760		58.61	-
Budget supply services - 0707054510	1,700,000		104,505		6.15	-
Financial Automation Services - 0707084510	3,000,000		215,280		7.18	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	1,230,691	11,462,031	4.92	20.05
Revenue management services - 0707044510	35,000,000	10,000,000	17,500,000	-	50.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	23,453,412	77,305,122	25.48	17.89
County Treasury Accounting and Reporting Services - 0725014510	7,000,000		1,780,440		25.43	-
Budget Management - 0725044510	4,300,000		592,486		13.78	-
Internal Audit Services - 0725034510	5,000,000		805,900		16.12	-
Supply Chain Management Services - 0725024510	5,500,000		2,497,382		45.41	-
Budget supply services - 0706054510	1,000,000		308,200		30.82	-
Strategic Partnership and Collaboration - 0726064510	7,000,000		3,500,000		50.00	-
Programme monitoring and Evaluation - 0726044510	2,100,000		651,500		31.02	-
Integrated planning Services - 0721014510	3,000,000		1,083,925		36.13	-
Research Statistics and Documentation - 0721054510	2,900,000		678,300		23.39	-
Total	**220,947,870**	**499,274,580**	**69,885,781**	**88,767,153**	**31.63**	**17.78**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 37,727,085 and development expenditure at Kshs 123,243,487, a total of Kshs 160,970,573. This represents an absorption of 16.52 per cent of the recurrent budget, 9.96 per cent of the development budget and 10.98 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	37,727,085	-	37,727,085	190,662,915	16.52
Development	1,237,623,752	123,243,487	-	123,243,487	1,114,380,265	9.96
Total	**1,466,013,752**	**160,970,573**	**-**	**160,970,573**	**1,305,043,179**	**10.98**

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		31,551,099	-	12.32
Health Infrastructure Development - 0401034510		412,513,752	-	91,692,388	-	22.23
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	400,000	-	3.94	0.00
Human Resource Development - 0402024510	37,372,000		14,695,000	-	39.32	-
Grants and Transfers to Government entities - 0717014510	41,070,000		5,146,500	-	12.53	-
Public Health Promotion and Nutrition Services - 0405034510	7,128,000		3,560,604	-	49.95	-
Policy Management, Public Mobilization and Participation - 0401044510	5,500,000	-	1,351,536	-	24.57	-
Emergency Referral and Rehabilitative Services - 0401064510	9,000,000	16,850,000	2,500,000	-	27.78	0.00
Non-communicable Diseases Control and Prevention - 0405024510	4,000,000		-	-	0.00	-
Public Health Promotion and Nutrition Services - 0405034510	1,500,000		-	-	0.00	-
TB/HIV/AIDS Prevention and Control - 0405054510	23,920,000	14,590,000	10,073,445	-	42.11	0.00
TB/HIV/AIDS Prevention and Control - 0405054510	1,000,000		-	-	0.00	-
Total	**228,390,000**	**1,237,623,752**	**37,727,085**	**123,243,487**	**16.52**	**9.96**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 6,138,574 and development expenditure at Kshs 71,012,240, a total of Kshs 77,150,814. This represents an absorption of 35.08 per cent of the recurrent budget, 20.73 per cent of the development budget and 21.43 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	6,138,574	-	6,138,574	11,359,796	35.08
Development	342,553,482	71,012,240	-	71,012,240	271,541,242	20.73
Total	**360,051,852**	**77,150,814**	**-**	**77,150,814**	**282,901,038**	**21.43**

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	1,430,437	-	26.02	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	861,910	-	21.55	-
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		503,900	-	37.33	-
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		659,100	-	48.82	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Fisheries Development and Management - 0110014510		3,477,400	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	950,000		282,600	-	29.75	-
Water Harvesting and Irrigation Technologies - 0111014510		60,767,034			-	-
Agriculture Sector Extension Management - 0103034510	550,000		275,000		50.00	-
Report Writing - 0106014510	800,000		380,063		47.51	-
Promotion of drought Escaping ,Fruits and Vegatables - 0101024510		2,500,000	-	-	-	0.00
Fertilizer Support Initiative - 0101044510	800,000		423,200		52.90	-
Agriculture Sector Extension Management - 0103034510	1,400,000		938,127		67.01	-
Report Writing - 0106014510	800,000		384,237		48.03	-
Soil Sampling - 0101014510		1,000,000			-	-
Seedling Support Initiative - 0101034510		10,390,030	-	-	-	0.00
Total	**17,498,370**	**342,553,482**	**6,138,574**	**71,012,240**	**35.08**	**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 third Quatre
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	Tons of seeds distributed	20	0	procurement to begin in third Quatre
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	30	Ongoing
CROP DEVELOPMENT	2). 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 third Quatre
CROP DEVELOPMENT	2). 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	3). 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 third Quatre
Veterinary Services Management	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 third Quatre
Veterinary Services Management	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 third Quatre
Veterinary Services Management	1) Animal Health and Disease Management	Veterinary Services	Coordinate disease surveillance activities (Active and Passive	No of disease surveillance reports Disease hot spots	500	0	To begin in third Quatre

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
			disease surveillane)	mapped and control strategy developed			
Veterinary Services Management	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
Veterinary Services Management	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
Veterinary Services Management	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 third Quatre
Veterinary Services Management	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 7liters	25	0	To begin in third Quatre
Veterinary Services Management	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 third Quatre
Veterinary Services Management	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	30	Ongoing
Veterinary Services Management	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
Veterinary Services Management	2). Livestocks value addition and \processing	Veterinary Services	Coordinate procurement of slaughterhouse hygiene enhancement equipment	Number of slaughterhouse hygiene equipment procured and distributed to slaughterhouses	4	0	at procurement stage
Veterinary Services Management	2). Livestocks value addition and \processing	Veterinary Services	Coordination of trainings and licensing of slaughter men and hides and skins curing premises. Sensitize 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
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Farmers reached through farm visits	No. of farmers reached	900	60	Ongoing
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Farmer trainings conducted (Residential & Non-residential)	No. of trainings conducted	20	5	Ongoing
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Number of demonstrations	No. of demonstrations conducted	30	5	Ongoing
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Sensitization meetings / barazas held	No. of meetings held	25	5	Ongoing
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Number of field-days / Exhibitions	No. of field - days held.	20	4	Ongoing
FISHERIES PRODUCTION	Fisheries Development	fisheries services	Workshops / seminars conducted.	No. of workshops conducted.	6	1	Ongoing

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
	and Management						
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Number of farmer tours	No. of tours conducted	4	1	Ongoing
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Dams aquaculture	Number of fingerlings stocked	300000	0	procurement to begin in third Quatre
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Fish and fish products value addition	Number of fish value addition demonstrations conducted	3	0	Ongoing
Outcome: Sustainable priority value chains for improved income, food and nutrition security	Promotion of climate smate technologies, feed pelleting and formulation and oestrus sychronization	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	200	Capacity building trainings on progress; Procurement of items under innovation grant on progress
Outcome: 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 strenthened in entrepreneural skills. No of VCAs implementing bankable business plans	1500	30	56 value chain organization training on business plan development; trainings on progress
Outcome: 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	40	Ongoing
Outcome: 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	2	Ongoing
Outcome: 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	2	8

Target is the annual target for FY 2025/2026 and actual is the position as at 31st December, 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 second quarter the department's cumulative recurrent expenditure stood at Kshs 19,209,890 and development expenditure at Kshs 88,759,435, a total of Kshs 107,969,325. This represents an absorption of 34.60 per cent of the recurrent budget, 9.17 per cent of the development budget and 10.55 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	19,209,890	-	19,209,890	36,303,164	34.60
Development	967,908,612	88,759,435	-	88,759,435	879,149,177	9.17
Total	**1,023,421,666**	**107,969,325**	**-**	**107,969,325**	**915,452,341**	**10.55**

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	-	2,010,000	-	7.88	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	753,788	-	25.13	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	306,770	-	30.68	0.00
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	153,000	-	7.65	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	798,200	30,000,000	39.91	7.82
SP3- Road network maintainance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	-	-	0.00
SP Urban Development - 0115094510	-	271,995,708	-	58,759,435	-	21.60
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	15,188,132	-	69.04	0.00
Total	**55,513,054**	**967,908,612**	**19,209,890**	**88,759,435**	**34.60**	**9.17**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 15,964,290 and development expenditure at Kshs -, a total of Kshs 15,964,290. This represents an absorption of 15.42 per cent of the recurrent budget, 0.00 per cent of the development budget and 7.38 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	15,964,290	-	15,964,290	87,535,710	15.42
Development	112,834,686	-	-	-	112,834,686	0.00
Total	**216,334,686**	**15,964,290**	**-**	**15,964,290**	**200,370,396**	**7.38**

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		1,046,645	-	26.17	-
Personnel services - 0502044510	4,000,000		3,180,245	-	79.51	-
Education Empowerment - 0501034510	75,000,000	-	-	-	0.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	-	-	0.00
ECDE Teacher Services - 0506034510	9,500,000		2,872,400	-	30.24	-
Vocational Education and Training - 0511014510	1,000,000	32,500,000	40,000	-	4.00	0.00
Library - 0511044510	10,000,000		8,825,000	-	88.25	-
Total	**103,500,000**	**112,834,686**	**15,964,290**	**-**	**15.42**	**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	Vocational Education and Training	Increased number of operational vocational training centers	Additional number of VTC units developed, equipped, staffed and operational.	15	3	rehabilitation and equipping of Vtc to commence in quarter 3
Education and Training	Collaboration and partnerships on skills and technology transfer.	Vocational Education and Training	Increased number of partnerships.	Number of partnerships and collaboration implemented.	6	2	Three collaboration self-help center 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 Q3

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
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 Q3
Education and Training	Early Childhood Education Development.	ECDE	design homegrown feeding program	Number of ECDE centers implementing feeding program	150	0	Works to commence in Q3
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 Q3
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 31st December, 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 second quarter the department's cumulative recurrent expenditure stood at Kshs 7,181,065 and development expenditure at Kshs 4,000,000, a total of Kshs 11,181,065. This represents an absorption of 45.14 per cent of the recurrent budget, 3.02 per cent of the development budget and 7.54 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	7,181,065	-	7,181,065	8,728,935	45.14
Development	132,288,216	4,000,000	-	4,000,000	128,288,216	3.02
Total	**148,198,216**	**11,181,065**	**-**	**11,181,065**	**137,017,151**	**7.54**

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	-	2,212,658	-	55.32	-
301044510-SP2 Personnel Services	3,000,000	-	-	-	0.00	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	1,800,038	-	90.00	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000		4,000,000	-	50.00
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	-	2,240,050	-	74.67	-
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	928,319		84.39	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total	**15,910,000**	**132,288,216**	**7,181,065**	**4,000,000**	**45.14**	**3.02**

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 4,540,800 and development expenditure at Kshs -, a total of Kshs 4,540,800. This represents an absorption of 39.49 per cent of the recurrent budget, 0.00 per cent of the development budget and 23.29 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	4,540,800	-	4,540,800	6,959,200	39.49
Development	7,994,405	-	-	-	7,994,405	0.00
Total	**19,494,405**	**4,540,800**	**-**	**4,540,800**	**14,953,605**	**23.29**

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	-	346,000	-	34.60	-
Routine Maintenance - Others	-	2,997,684	-	-	-	0.00
Foods and Rations and other support	2,000,000	-	-	-	0.00	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Children institution support programme	1,000,000	3,996,721	501,000		50.10	-
Cultural events promotion services	1,000,000	1,000,000	314,300	-	31.43	0.00
Sports, talent Development and Promotion.	6,500,000	-	3,379,500	-	51.99	-
Total	**11,500,000**	**7,994,405**	**4,540,800**	**-**	**39.49**	**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	participated in the annual Kicosca games
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 31st December, 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 second quarter the department's cumulative recurrent expenditure stood at Kshs 2,342,555 and development expenditure at Kshs 37,885,531, a total of Kshs 40,228,086. This represents an absorption of 16.04 per cent of the recurrent budget, 10.56 per cent of the development budget and 10.77 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	2,342,555	-	2,342,555	12,257,610	16.04
Development	358,890,104	37,885,531	-	37,885,531	321,004,574	10.56
Total	**373,490,269**	**40,228,086**	**-**	**40,228,086**	**333,262,184**	**10.77**

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	-	31,009,008	-	18.07
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	1,842,555	3,948,276	28.35	31.84
Solid Waste Management - 1006014510	2,100,165	96,750,000	500,000	1,429,023	23.81	1.48
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	-	1,499,224	0.00	1.92
Total	**14,600,165**	**358,890,104**	**2,342,555**	**37,885,531**	**16.04**	**10.56**

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Intergovernmental relations	Grants and Transfers to Government Entities	Intergovernmental Relations Unit	Disbursement of grants and transfers	% of funds disbursed	100%	18.1%	Low absorption due to phased release of funds and delayed approvals at the start of the financial year.
Water Development	Administrative and Planning Services	Water Development Directorate	Coordinated planning and service delivery	% budget absorption	100%	Recurrent: 28.35%Development: 32.26%	Moderate absorption attributed to gradual rollout of planned activities during the first half of the year.
Environment and Natural Resources	Solid Waste Management	Environment & Natural Resources Directorate	Improved solid waste management services	% implementation of waste management activitie	100%	Recurrent: 23.81%Development: 1.48%	Moderate absorption attributed to gradual rollout of planned activities during the first half of the year.
Locally Led Climate Action Program (FLLOCA)	Climate Change Adaptation & Mitigation (FLLOCA)	Climate Change Unit	Climate adaptation and mitigation interventions	% of FLLOCA funds utilized	100%	Recurrent: 0% Development: 1.92%	Low development absorption due to delayed procurement and contract initiation.

Target is the annual target for FY 2025/2026 and actual is the position as at 31st December, 2025.

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 second quarter the department's cumulative recurrent expenditure stood at Kshs 1,400,000 and development expenditure at Kshs 2,500,000, a total of Kshs 3,900,000. This represents an absorption of 40.00 per cent of the recurrent budget, 1.54 per cent of the development budget and 2.35 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	1,400,000	-	1,400,000	2,100,000	40.00
Development	162,635,998	2,500,000	-	2,500,000	160,135,998	1.54
Total	**166,135,998**	**3,900,000**	**-**	**3,900,000**	**162,235,998**	**2.35**

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	-	1,400,000	-	40.00	-
SP1-0115014510 Road Network improvement		162,635,998		2,500,000	-	1.54
Total	**3,500,000**	**162,635,998**	**1,400,000**	**2,500,000**	**40.00**	**1.54**

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 second 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

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
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 Board and Administration Services - 0115114510	1,000,000	-	-	-	0.00	-
SP1-0115014510 Road Network improvement		5,000,000	-	-	-	0.00
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 second quarter the department's cumulative recurrent expenditure stood at Kshs 1,500,000 and development expenditure at Kshs -, a total of Kshs 1,500,000. This represents an absorption of 50.00 per cent of the recurrent budget, 0.00 per cent of the development budget and 2.68 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	1,500,000	-	1,500,000	1,500,000	50.00
Development	53,028,938	-	-	-	53,028,938	0.00
Total	**56,028,938**	**1,500,000**	**-**	**1,500,000**	**54,528,938**	**2.68**

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	-	500,000		16.67	-
SP1-0115014510 Road Network improvement		53,028,938	1,000,000	-	-	0.00
Total	**3,000,000**	**53,028,938**	**1,500,000**	**-**	**50.00**	**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 1,649,990,629 as at 31st December, 2025, comprising development bills of Kshs 1,045,210,361 and recurrent bills of Kshs 604,780,268. The ageing of those bills is set out below.

Table 4: Ageing analysis of pending bills as at 31st December, 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	-	78,845,760	422,441,338	543,923,262	1,045,210,361
Recurrent Pending Bills (Goods & Services)	-	115,144,439	398,330,243	91,305,587	604,780,268
Recurrent Pending Bills (Salary Arrears and Statutory Deductions)	-	-	-	-	-
Recurrent Pending Bills (Staff Claims)	-	-	-	-	-
Total Recurrent Pending Bills	-	115,144,439	398,330,243	91,305,587	604,780,268
Total Pending Bills	**-**	**193,990,199**	**820,771,581**	**635,228,850**	**1,649,990,629**

52. Expressed as proportions of the total, 0.00 per cent of the bills are aged under one year, 11.76 per cent between one and two years, 49.74 per cent between two and three years and 38.50 per cent over three years.

53. The County Treasury reported 13 bills under settlement in the period, with Kshs 221,162,788 scheduled for payment under the approved payment plan and Kshs 221,162,788 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 31st December, 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	-
Water, Environment and Natural Resources	1	14,000,000	14,000,000	-
Health and Sanitation	3	7,777,895	7,777,895	-
Infrastructure and Public Works	2	6,598,080	6,598,080	-
Finance, Economic Planning and the County Treasury	6	4,702,770	4,702,770	-
Total	**13**	**221,162,788**	**221,162,788**	**-**

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 department, 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 section 74 of 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 fasttrack 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 31ST DECEMBER, 2025

Annex 1: Revenue performance by source as at 31st December, 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	-	
Laikipia County Kenya Climate Smart Agriculture Project Account	0	0	100.00	
Laikipia County Village Polytechnic Project	-	26,097	-	
Laikipia County Kenya Urban Support Program	-	32,309,301	-	
Laikipia County Kenya Devolution Support Program	-	3,043	-	
Laikipia County Kenya Devolution Support Program	-	286,323	-	
Laikipia County Emergency Fund	42,174,310	49,182,843	116.62	
Laikipia County Climate Change Fund	61,650,664	99,709,184	161.73	
Laikipia County Primary Health Care	-	3,617,533	-	
Laikipia County Industrial Park acc	-	50,000,000	-	
Laikipia County Food System Resilience	900,993	71,027,825	7883.28	
Laikipia County KE Devolution S P II	-	2,719,440	-	
CRF opening balance	962,256,718	2,294,608	0.24	
Sub-Total unspent balances brought forward	1,147,855,864	392,065,667	34.16	0
Returns to CRF from County Executive	-	7,113,951	-	
Returns to CRF from County Assembly	-	7,128	-	
Sub-Total Returns to CRF	-	7,121,079	-	
Returns to CRF	5,640,962,159	2,533,194,032	44.91	
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	

Revenue stream	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	Remarks
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	145,350,570	20.05	
Facility Improvement Fund (FIF)	626,000,000	307,502,144	49.12	
GRAND TOTAL	**9,217,137,326**	**3,385,233,492**	**36.73**	

Annex 2: Breakdown of own-source revenue by stream as at 31st December, 2025

Description	Annual Targets	OSR realisation in 1st Qtr FY 2025/26	OSR realisation in 2nd Qtr FY 2025/26	OSR realisation in 3rd Qtr FY 2025/26	OSR realisation in 4th Qtr FY 2025/26	Total Realisation as at 30th FY 2025/26	variance (unrealised revenue)
Land Rate	113,918,104	13,779,103	-			13,779,103	100,139,001
Single/Business Permits	101,004,746	4,589,412	5,900,549			10,489,961	96,415,334
Cess	92,451,872	3,907,700	25,417,690			29,325,390	88,544,172
Property Rent	26,828,465	4,329,057	1,246,628			5,575,685	22,499,408
Parking Fees	77,993,036	12,466,825	16,806,510			29,273,335	65,526,211
Market Fees	16,465,116	5,462,430	6,449,934			11,912,364	11,002,686
Advertising	30,100,340	2,233,235	1,635,226			3,868,461	27,867,105
Hospital Fees	626,000,000	171,110,458	136,391,686			307,502,144	454,889,542
Public Health Service Fees	95,956,741	1,071,643	1,077,100			2,148,743	94,885,098
Physical Planning and Development	40,019,656	3,576,289	3,890,930			7,467,219	36,443,367
Hire of County Assets	1,030,578	132,000	194,000			326,000	898,578
Conservancy Administration	18,864,044	912,776	1,536,900			2,449,676	17,951,268
Administration Control Fees and Charges	67,445,516	5,788,266	7,899,276			13,687,542	61,657,250
Proceeds from sale of assets	5,000,000	-				-	5,000,000
Park Fees	16,921,786	3,887,635	5,119,559			9,007,194	13,034,151
Other Fines, Penalties, and Forfeiture Fees	-	18,000				18,000	(18,000)
Education Fees	21,000,000	3,133,146	2,699,052			5,832,198	17,866,854
Total	1,351,000,000	236,397,975	216,265,041	-	-	452,663,016	1,114,602,025
		65,477,215					
		65,287,517	79,873,355				
		189,698					

Description	Annual Targets	OSR realisation in 1st Qtr FY 2025/26	OSR realisation in 2nd Qtr FY 2025/26	OSR realisation in 3rd Qtr FY 2025/26	OSR realisation in 4th Qtr FY 2025/26	Total Realisation as at 30th FY 2025/26	variance (unrealised revenue)
	1	Nanyuki Teaching & Referral	78,268,493			BUDGET	ACTUAL
	2	Nyahururu County Referral	89,560,294		NANYUKI TRH	331,580,000	78,268,493
	3	Rumuruti Sub county Hospital	3,169,105		NYAHURURU CRH	253,920,000	89,560,294
	4	Dol dol Sub-county Hospital	76,341		SUBCOUNTY HOSPITALS	30,000,000	3,281,671
	5	Kimanjo Sub county Hospital	36,225		GENERAL ADMIN SERVICES	10,500,000	-
	6	Ndindika Sub-County Hospital			TOTALS	626,000,000	171,110,458
	7	other sub-county Hospitals (dispensaries)	-				
		Total Sub-county Hospitals	3,281,671				
		Total Hospitals collections	171,110,458				

Annex 3: Recurrent expenditure by department as at 31st December, 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	1,206,945,703	-	1,206,945,703	32.27
2	Finance, Economic Planning and the County Treasury	220,947,870	69,885,781	-	69,885,781	31.63
3	Health and Sanitation	228,390,000	37,727,085	-	37,727,085	16.52
4	Agriculture, Livestock and Fisheries	17,498,370	6,138,574	-	6,138,574	35.08
5	Infrastructure and Public Works	55,513,054	19,209,890	-	19,209,890	34.60
6	Education	103,500,000	15,964,290	-	15,964,290	15.42
7	Trade, Tourism and Enterprise Development	15,910,000	7,181,065	-	7,181,065	45.14
8	Youth, Gender, Culture and Social Services	11,500,000	4,540,800	-	4,540,800	39.49
9	Water, Environment and Natural Resources	14,600,165	2,342,555	-	2,342,555	16.04
10	Nanyuki Municipality	3,500,000	1,400,000	-	1,400,000	40.00
11	Nyahururu Municipality	1,000,000	-	-	-	0.00
12	Rumuruti Municipality	3,000,000	1,500,000	-	1,500,000	50.00
	Total	**4,415,164,035**	**1,372,835,744**	**-**	**1,372,835,744**	**31.09**

Annex 4: Development expenditure by department as at 31st December, 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	88,767,153	10,000,002	98,767,156	19.78
3	Health and Sanitation	1,237,623,752	123,243,487	-	123,243,487	9.96
4	Agriculture, Livestock and Fisheries	342,553,482	71,012,240	-	71,012,240	20.73
5	Infrastructure and Public Works	967,908,612	88,759,435	-	88,759,435	9.17
6	Education	112,834,686	-	-	-	0.00
7	Trade, Tourism and Enterprise Development	132,288,216	4,000,000	-	4,000,000	3.02
8	Youth, Gender, Culture and Social Services	7,994,405	-	-	-	0.00
9	Water, Environment and Natural Resources	358,890,104	37,885,531	-	37,885,531	10.56
10	Nanyuki Municipality	162,635,998	2,500,000	-	2,500,000	1.54
11	Nyahururu Municipality	5,000,000	-	-	-	0.00
12	Rumuruti Municipality	53,028,938	-	-	-	0.00
	Total	**4,267,973,291**	**416,167,846**	**10,000,002**	**426,167,849**	**9.99**

Annex 5: Budget execution by programme and sub-programme as at 31st December, 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	643,966	-	32.20	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-	331,700	-	33.17	-
County Administration - Laikipia North - 0701044510	1,500,000	-	415,600	-	27.71	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000		-	-	0.00
County Administration - Laikipia West - 0701054150	500,000	-	94,000	-	18.80	-
Compensation to Employees - 0701064510	3,550,000,000		1,178,882,697	-	33.21	-
Executive Support Service - 0708014510	86,000,000		11,749,395	-	13.66	-
Legal Services - 0708024510	4,000,000		100,000	-	2.50	-
Intergovernmental & Donor Liason - 0708034510	5,000,000		254,750	-	5.09	-
County Administration Management - 0702014510	14,700,000		4,059,745		27.62	-
Public Participation - 0702054150	6,300,000	-	1,715,550	-	27.23	-
County Services Delivery and Result report - 0702084510	4,000,000	-	1,886,000	-	47.15	-
Decentralized Services - 0702064510		12,000,000		-	-	0.00
County Public Service Board - 0722024510	15,000,000	-	3,474,950	-	23.17	-
Information and Records Management - 0722034510	3,000,000	-	482,800	-	16.09	-

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Fleet - 0702074510	1,500,000		633,900	-	42.26	-
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	394,600	-	19.73	0.00
Enforcement and Disaster Management - 0705034510	1,800,000		850,000	-	47.22	-
Alcohol Control Committee - 0705044510	2,000,000		976,050	-	48.80	-
Total, County Administration, Public Service and Office of the Governor	3,739,804,576	387,940,518	1,206,945,703	-	32.27	0.00
FINANCE, ECONOMIC PLANNING AND THE COUNTY TREASURY						
County Treasury administrative services - 0707064510	26,416,740		15,483,760		58.61	-
Budget supply services - 0707054510	1,700,000		104,505		6.15	-
Financial Automation Services - 0707084510	3,000,000		215,280		7.18	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	1,230,691	11,462,031	4.92	20.05
Revenue management services - 0707044510	35,000,000	10,000,000	17,500,000	-	50.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	23,453,412	77,305,122	25.48	17.89
County Treasury Accounting and Reporting Services - 0725014510	7,000,000		1,780,440		25.43	-
Budget Management - 0725044510	4,300,000		592,486		13.78	-
Internal Audit Services - 0725034510	5,000,000		805,900		16.12	-
Supply Chain Management Services - 0725024510	5,500,000		2,497,382		45.41	-
Budget supply services - 0706054510	1,000,000		308,200		30.82	-
Strategic Partnership and Collaboration - 0726064510	7,000,000		3,500,000		50.00	-
Programme monitoring and Evaluation - 0726044510	2,100,000		651,500		31.02	-
Integrated planning Services - 0721014510	3,000,000		1,083,925		36.13	-
Research Statistics and Documentation - 0721054510	2,900,000		678,300		23.39	-
Total, Finance, Economic Planning and the County Treasury	220,947,870	499,274,580	69,885,781	88,767,153	31.63	17.78
HEALTH AND SANITATION						
Health Products and Technologies Support - 0401014510		256,164,162		31,551,099	-	12.32
Health Infrastructure Development - 0401034510		412,513,752	-	91,692,388	-	22.23
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	400,000	-	3.94	0.00
Human Resource Development - 0402024510	37,372,000		14,695,000	-	39.32	-
Grants and Transfers to Government entities - 0717014510	41,070,000		5,146,500	-	12.53	-
Public Health Promotion and Nutrition Services - 0405034510	7,128,000		3,560,604	-	49.95	-
Policy Management, Public Mobilization and Participation - 0401044510	5,500,000	-	1,351,536	-	24.57	-
Emergency Referral and Rehabilitative Services - 0401064510	9,000,000	16,850,000	2,500,000	-	27.78	0.00

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Non-communicable Diseases Control and Prevention - 0405024510	4,000,000		-	-	0.00	-
Public Health Promotion and Nutrition Services - 0405034510	1,500,000		-	-	0.00	-
TB/HIV/AIDS Prevention and Control - 0405054510	23,920,000	14,590,000	10,073,445	-	42.11	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	37,727,085	123,243,487	16.52	9.96
AGRICULTURE, LIVESTOCK AND FISHERIES						
Headquarter Administration Services - 0103014510	5,498,370	10,000,000	1,430,437	-	26.02	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	861,910	-	21.55	-
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		503,900	-	37.33	-
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		659,100	-	48.82	-
Fisheries Development and Management - 0110014510		3,477,400	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	950,000		282,600	-	29.75	-
Water Harvesting and Irrigation Technologies - 0111014510		60,767,034			-	-
Agriculture Sector Extension Management - 0103034510	550,000		275,000		50.00	-
Report Writing - 0106014510	800,000		380,063		47.51	-
Promotion of drought Escaping ,Fruits and Vegatables - 0101024510		2,500,000	-	-	-	0.00
Fertilizer Support Initiative - 0101044510	800,000		423,200		52.90	-
Agriculture Sector Extension Management - 0103034510	1,400,000		938,127		67.01	-
Report Writing - 0106014510	800,000		384,237		48.03	-
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	6,138,574	71,012,240	35.08	20.73
INFRASTRUCTURE AND PUBLIC WORKS						
SP1 Administration Services - 0105014510	25,513,054	-	2,010,000	-	7.88	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	753,788	-	25.13	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	306,770	-	30.68	0.00

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	153,000	-	7.65	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	798,200	30,000,000	39.91	7.82
SP3- Road network maintainance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	-	-	0.00
SP Urban Development - 0115094510	-	271,995,708	-	58,759,435	-	21.60
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	15,188,132	-	69.04	0.00
Total, Infrastructure and Public Works	55,513,054	967,908,612	19,209,890	88,759,435	34.60	9.17
EDUCATION						
Headquarter Services - 0502024510	4,000,000		1,046,645	-	26.17	-
Personnel services - 0502044510	4,000,000		3,180,245	-	79.51	-
Education Empowerment - 0501034510	75,000,000	-	-	-	0.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	-	-	0.00
ECDE Teacher Services - 0506034510	9,500,000		2,872,400	-	30.24	-
Vocational Education and Training - 0511014510	1,000,000	32,500,000	40,000	-	4.00	0.00
Library - 0511044510	10,000,000		8,825,000	-	88.25	-
Total, Education	103,500,000	112,834,686	15,964,290	-	15.42	0.00
TRADE, TOURISM AND ENTERPRISE DEVELOPMENT						
301014510-SP1 Administration Service	4,000,000	-	2,212,658	-	55.32	-
301044510-SP2 Personnel Services	3,000,000	-	-	-	0.00	-
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	1,800,038	-	90.00	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000		4,000,000	-	50.00
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	-	2,240,050	-	74.67	-
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	928,319		84.39	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total, Trade, Tourism and Enterprise Development	15,910,000	132,288,216	7,181,065	4,000,000	45.14	3.02
YOUTH, GENDER, CULTURE AND SOCIAL SERVICES						
Use of goods and services - 0901014510	1,000,000	-	346,000	-	34.60	-
Routine Maintenance - Others	-	2,997,684	-	-	-	0.00
Foods and Rations and other support	2,000,000	-	-		0.00	-
Children institution support programme	1,000,000	3,996,721	501,000		50.10	-
Cultural events promotion services	1,000,000	1,000,000	314,300	-	31.43	0.00
Sports, talent Development and Promotion.	6,500,000	-	3,379,500	-	51.99	-
Total, Youth, Gender, Culture and Social Services	11,500,000	7,994,405	4,540,800	-	39.49	0.00
WATER, ENVIRONMENT AND NATURAL RESOURCES						
Grants and Transfers to Government entities - 0717014510	-	171,650,664	-	31,009,008	-	18.07

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	1,842,555	3,948,276	28.35	31.84
Solid Waste Management - 1006014510	2,100,165	96,750,000	500,000	1,429,023	23.81	1.48
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	-	1,499,224	0.00	1.92
Total, Water, Environment and Natural Resources	14,600,165	358,890,104	2,342,555	37,885,531	16.04	10.56
NANYUKI MUNICIPALITY						
Administration Services - 0103014510	3,500,000	-	1,400,000	-	40.00	-
SP1-0115014510 Road Network improvement		162,635,998		2,500,000	-	1.54
Total, Nanyuki Municipality	3,500,000	162,635,998	1,400,000	2,500,000	40.00	1.54
RUMURUTI MUNICIPALITY						
Administration Services - 0103014510	3,000,000	-	500,000		16.67	-
SP1-0115014510 Road Network improvement		53,028,938	1,000,000	-	-	0.00
Total, Rumuruti Municipality	3,000,000	53,028,938	1,500,000	-	50.00	0.00
NYAHURURU MUNICIPALITY						
Municipal Board and Administration Services - 0115114510	1,000,000	-	-	-	0.00	-
SP1-0115014510 Road Network improvement		5,000,000	-	-	-	0.00
Total, Nyahururu Municipality	1,000,000	5,000,000			-	-
COUNTY TOTAL	4,415,164,035	4,267,973,291	1,372,835,744	416,167,846	31.09	9.75

Annex 6: Schedule of pending bills settled in the period

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
1	2023/2024	Health and Sanitation	ZUZI VENTURES COMPANY LIMITED	SUPPLY AND DELIVERY OF MEDICAL DRUGS TO LAIKIPIA EAST	3,040,400	3,040,400	
2	2023/2024	Health and Sanitation	LAKENA TRADERS	SUPPLY AND DELIVERY OF MEDICAL DRUGS TO LAIKIPIA WEST	3,092,320	3,092,320	
3	2023/2024	Health and Sanitation	Skyclock Limited	SUPPLY OF PHARMACEUTICALS TO NTRH	1,645,175	1,645,175	
4	2024/2025	County Administration, Public Service and Office of the Governor	LAIKIPIA COUNTY	JUNE SALARY	188,084,043	188,084,043	
5	2021/2022	Water, Environment and Natural Resources	NYAHURURU WATER AND SANITATION COMPANY LIMITED	CONSTRUCTION OF KINAMBA WATER PROJECT	14,000,000	14,000,000	-
6	2022/2023	Finance, Economic Planning and the County Treasury	CREATE FIX GENERAL TRADERS	PROVISION OF PUBLICITY MATERIALS FOR PUBLIC PARTICIPATION	918,900	918,900	-
7	2022/2023	Finance, Economic Planning and the County Treasury	LEMATECH ENTERPRISES	PROVISION OF TENTS CHAIRS AND TENTS AND CATERING SERVICES DURING PUBLIC PARTICIPATION FOR CFSP 2023	800,000	800,000	-
8	2023/2024	Finance, Economic Planning and the County Treasury	ABACIA ALLION LIMITED	PERIODIC BUSH CLEARANCE AND REMOVAL TREASURY OFFICE 4 TIMES FY 2023 QUARTERLY	700,000	700,000	-
9	2023/2024	Finance, Economic Planning and the County Treasury	LYGAD MARJAN LIMITED	CONSULTANCY FOR SENSITIZATION AND AWARENES OF VARIOUS COUNTY ACTIVITIES	980,000	980,000	-
10	2022/2023	Finance, Economic Planning and the County Treasury	MISTY WING MERCHANTS	PURCHASE AND DELIVERY OF DUMPING OF 10*21 TONNES TRUCKS OF BALLAST OF WASTED AWAY GRAVEL AT HQ PARKING	680,000	680,000	-
11	2024/2025	Finance, Economic Planning and the County Treasury	SMARNIA INVESTMENT LIMITED	REPAIR OF SEPTIC TANK, UNCLOGGING DRAINAGE SYSTEM, REPAIR OF GUTTERS AND UNCLOGGING	623,870	623,870	-

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
12	2024/2025	Infrastructure and Public Works	SAGJ LIMITED	PROPOSED IMPROVEMENT OF ROAD 2000 TO KAMOTHO 1.8KM AND KUMI BIASHARA TO GRACE BRIGHT 0.4KM ROAD MUKOGONDO EAST WARD	3,197,424	3,197,424	-
13	2024/2025	Infrastructure and Public Works	MARTEL ENTERPRISES LTD	PROPOSED IMPROVEMENT OF MURAMATI AT MUTARUKINE ROAD 2.3KM IN SEGERA WARD	3,400,656	3,400,656	-

Annex 7: Payroll, travel and other operations and maintenance

Payroll summary

30/06/2025	**149320505**	**7270226**	**156590731**	**0**	**0**
31/07/2025	228,215,996	28,938,389	257,154,385	-	-
31/08/2025	228,178,145	31,519,761	259,697,906		-
30/09/2025	232,630,689	28,769,078	261,399,767	-	-
31/10/2025	233,299,574	8,224,409	241,523,983	-	-
Total	1,071,644,909	104,721,863	1,176,366,772	-	-
Summary of Performance for First six Months of:	Actual Expenditure on Compensation to Employees Amount in Kshs.	Available Revenue(In KShs)			
FY 2018/19	1,384,757,765	1,959,089,548			
FY 2019/20	766,648,145	830,488,503			
FY 2020/21	898,289,847	1,686,457,296			
FY 2021/22	1,152,107,322	2,548,393,798			
FY 2022/23	1,493,284,574	1,994,836,995			
FY 2023/24	1,162,207,084	2,079,114,962			
FY 2024/25	1,601,735,599	2,419,276,543			
FY 2025/26	1,176,366,772	1,727,547,034			
Composition of Manual Payroll in the First half of FY 2025/26					
Sno.	Description of Manual Payroll	Amount Kshs.			
1.	Salaries for staff yet to be onboarded into UHR	15,351,108			
2.	Salaries for casual staff	80,947,503			
3.	Top-up Allowances for security officers	-			
4.	LAPTRUST/LAPFUND Pension Contributions	-			
5.	Gratuity for contract staff	1,746,254			
6.	Final Dues	6,676,998			
	Totals	104,721,863			

Foreign travel

DEPARTMENT: COUNTY COORDINATION, ADMINISTRATION, ICT AND PUBLIC SERVICE					
Executive	4	31STJULY 2025	COURTESY VISIT TO MONDUL ESTATE	Tanzania	452,530
TOTAL COUNTY ADMINISTRATION					452,530
DEPARTMENT: EDUCATION					
EXECUTIVE	2	25TH TO 29TH AUGUST 2025	Participating In The 2025 Atupa International Conference And The 7Th Pan-African Youth Forum Held In Durban,South Africa From 25Th To 29Th August 2025	South Africa	1,224,845
TOTAL EDUCATION					1,224,845
DEPARTMENT: AGRICULTURE					
COUNTY EXECUTIVE	2		BENCHMARKING TOUR ON COFFEE PRODUCTION IN COLOMBIA	COLOMBIA	1,297,764
TOTAL AGRICULTURE					1,297,764
	County totals				2,975,139

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 8: 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	-	7,125,459	364,998,064
2.	LCDA	7,000,000		-	77,363,022
3.	Nanyuki Municipality	166,135,998	-	2,500,000	11,600,000
4.	Rumuruti Municipality	56,028,938	-	-	168,086,892
5.	Nyahururu Municipality	6,000,000	-		-
6.					
7.					
	Total	280,164,936	-	9,625,459	622,047,978

County-established funds

S/No	Name of the Fund	Year Established	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in FY 2025/26 (kshs)	Actual Expenditure in FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund (Kshs)
1	County Executive Emergency Fund	2,020	82,174,310	-	12,692,722	-
2	Laikipia County Leasing fund	2,020	210,150,000	-	50,753,638	-
4	Car Loan & Mortgage Scheme fund	2,014	15,000,000	-	7,500,000	-
6	Laikipia County Education Bursary fund	2,014	75,000,000	-	-	-
	Total		382,324,310	-	70,946,360	-
				662,976		

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	748,101,891	320,294,891	0
3.	Level 3 Facility	2	7,967,285	2,809,752	0
4.	Level 2 Facility	-	-	-	-
	Total	7	756,069,176	323,104,643	0

Annex 9: Project implementation status as at 31st December, 2025

Summary by department

Department	Projects	Contract sum (Kshs)	Expenditure in the period (Kshs)	Cumulative expenditure (Kshs)
Finance, Economic Planning and the County Treasury	5	35,640,057	35,640,057	35,640,057
Agriculture, Livestock and Fisheries	1	-	71,012,240	71,012,240
Total	**6**	**35,640,057**	**106,652,297**	**106,652,297**

Finance, Economic Planning and the County Treasury

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2025/26 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks
1	BEING FIRST INSTALLMENT PAYMENT IN RESPECT OF THE PROPOSED IMPROVEMENT OF AINAPMOI-KEBEN ROAD OPENING, GRADING, GRAVELLING AND INSTALLATION OF BRIDGE AND CULVERTS	AINAPMOI-KEBEN	15/5/2025	27/8/2025	5,204,608	5,204,608	5,204,608	100	PROJECT COMPLETE AND IN USE
2	BEING PAYMENT IN RESPECT TO CONSTRUCTION OF KINAMBA WATER PROJECT	KINAMBA	09/06/2021	03/01/2023	14,000,000	14,000,000	14,000,000	100	PROJECT COMPLETE AND IN USE
3	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY-KARUGA TOWN	KARUGA TOWN			10,000,000	10,000,000	10,000,000	100	PROJECT COMPLETE AND IN USE
4	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF MURAMATI AT MUTARUKINE ROAD 2.3KM IN SEGERA WARD	SEGERA WARD	23/04/2025	13/06/2025	3,238,984	3,238,984	3,238,984	100	PROJECT COMPLETE AND IN USE
5	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF ROAD 2000 TO KAMOTHO,1.8KM AND KILIMO BIASHARA TO GRACE BRIGHT 0.4KM ROAD IN MUKOGONDO EAST WARD	MUKOGONDO EAST WARD	28/04/2025	10/06/2025	3,196,465	3,196,465	3,196,465	100	PROJECT COMPLETE AND IN USE

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	EGP Implementation challenges