



COUNTY GOVERNMENT OF LAIKIPIA

THE COUNTY TREASURY



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

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY

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

Ref: CGL/CEC.F/C.ASS/VOL.I/31

15 APR 2026

Date: 13th April 2026

COPY

The Clerk
County Assembly of Laikipia

TIME:
P. O. Box 35616 - 00100, NAIROBI

RE: SUBMISSION OF 3RD QUARTER REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST March, 2026.

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 March, 2026 for the FY 2025/2026.

Kind regards.



Samuel W. Gachigi
CECM- Finance, Economic Planning and County Development
COUNTY GOVERNMENT OF LAIKIPIA

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



OFFICE OF THE
CONTROLLER OF BUDGET
RECEIVED
LAIKIPIA COUNTY
Date: 14/04/2026

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF LAIKIPIA

**THIRD QUARTER BUDGET AND PROJECT
IMPLEMENTATION STATUS REPORT**

FINANCIAL YEAR 2025/2026

For the period 1st July 2025 to 31st March 2026

THE COUNTY TREASURY
APRIL 2026

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FOREWORD

It is my privilege to submit the Third 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 March 2026.

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 6,342,198,747 into the County Revenue Fund from all sources and spent Kshs 4,009,735,413, of which Kshs 2,965,739,245 was recurrent and Kshs 1,043,996,168 development. Against the approved County Executive budget of Kshs 8,683,137,326 this is an absorption of 46.18 per cent, comprising 67.17 per cent of the recurrent vote and 24.46 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 third 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 March 2026. 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 March, 2026, 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 third quarter the County Executive had received Kshs 6,342,198,747 into the County Revenue Fund from all sources, against an annual budget of Kshs 9,217,137,326, a realisation of 68.81 per cent. The composition of the receipts is set out below.

Table 2: Revenue received into the County Revenue Fund as at 31st March, 2026

Revenue source	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	% of receipts
Unspent balances brought forward	1,147,855,864	801,640,812	69.84	12.64
Returns to CRF	-	7,121,079	-	0.11
Equitable Share raised Nationally	5,640,962,159	4,059,214,534	71.96	64.00
Additional Allocations (including Grants)	1,077,319,303	591,199,188	54.88	9.32
OSR	725,000,000	374,834,711	51.70	5.91
FIF	626,000,000	508,188,424	81.18	8.01
Total	9,217,137,326	6,342,198,747	68.81	100.00

Expenditure performance

Against an approved County Executive budget of Kshs 8,683,137,326, total expenditure of Kshs 4,009,735,413 had been incurred by the end of the third quarter, an absorption of 46.18 per cent. Recurrent expenditure of Kshs 2,965,739,245 represents 67.17 per cent of the recurrent vote of Kshs 4,415,164,035, and development expenditure of Kshs 1,043,996,168 represents 24.46 per cent of the development vote of Kshs 4,267,973,291.

Table 3: County Executive budget execution as at 31st March, 2026

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	4,415,164,035	2,395,065,740	570,673,505	2,965,739,245	1,449,424,790	67.17
Development	4,267,973,291	1,039,996,168	4,000,000	1,043,996,168	3,223,977,124	24.46
Total	8,683,137,326	3,435,061,908	574,673,505	4,009,735,413	4,673,401,913	46.18

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 2,617,864,018 and development expenditure at Kshs 10,427,123, a total of Kshs 2,628,291,141. This represents an absorption of 70.00 per cent of the recurrent budget,

2.69 per cent of the development budget and 63.67 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	2,047,190,513	570,673,505	2,617,864,018	1,121,940,558	70.00
Development	387,940,518	6,427,123	4,000,000	10,427,123	377,513,395	2.69
Total	4,127,745,094	2,053,617,636	574,673,505	2,628,291,141	1,499,453,953	63.67

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	1,339,866	-	66.99	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-	344,300	-	34.43	-
County Administration - Laikipia North - 0701044510	1,500,000	-	466,000	-	31.07	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000	10,884,680	-	29.03	0.00
County Administration - Laikipia West - 0701054510	500,000	-	107,500	-	21.50	-
Compensation to Employees - 0701064510	3,550,000,000	-	2,558,665,871	-	72.08	-
Executive Support Service - 0708014510	86,000,000	-	22,121,819	-	25.72	-
Legal Services - 0708024510	4,000,000	-	1,789,660	-	44.74	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000	-	929,174	-	18.58	-
County Administration Management - 0702014510	14,700,000	-	7,043,298	-	47.91	-
Public Participation - 0702054150	6,300,000	-	2,382,050	-	37.81	-
County Services Delivery and Result report - 0702084510	4,000,000	-	3,995,200	-	99.88	-
Decentralised Services - 0702064510	-	12,000,000	-	1,531,699	-	12.76
County Public Service Board - 0722024510	15,000,000	-	3,588,350	-	23.92	-
Information and Records Management - 0722034510	3,000,000	-	840,600	-	28.02	-
Fleet - 0702074510	1,500,000	-	733,900	-	48.93	-
Disaster Reduction Management - 0705014510	1,000,000	2,000,000	-	2,000,000	0.00	100.00
Disaster Mitigation and Management - 0703024510	1,004,576	17,709,924	-	4,895,424	0.00	27.64
Fire Services - 0705024510	2,000,000	2,000,000	540,100	2,000,000	27.00	100.00
Enforcement and Disaster Management - 0705034510	1,800,000	-	900,000	-	50.00	-
Alcohol Control Committee - 0705044510	2,000,000	-	1,191,650	-	59.58	-
Total	3,739,804,576	387,940,518	2,617,864,018	10,427,123	70.00	2.69

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 119,047,604 and development expenditure at Kshs 233,917,798, a total of Kshs 352,965,402. This represents an absorption of 53.88 per cent of the recurrent budget, 46.85 per cent of the development budget and 49.01 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	119,047,604	-	119,047,604	101,900,266	53.88
Development	499,274,580	233,917,798	-	233,917,798	265,356,782	46.85
Total	720,222,450	352,965,402	-	352,965,402	367,257,048	49.01

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		19,993,410		75.68	-
Budget supply services - 0707054510	1,700,000		629,915		37.05	-
Financial Automation Services - 0707084510	3,000,000		215,280		7.18	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	1,355,691	13,462,031	5.42	23.55
Revenue management services - 0707044510	35,000,000	10,000,000	26,250,000	-	75.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	48,854,474	220,455,767	53.08	51.02
County Treasury Accounting and Reporting Services - 0725014510	7,000,000		3,578,340		51.12	-
Budget Management - 0725044510	4,300,000		2,624,686		61.04	-
Internal Audit Services - 0725034510	5,000,000		3,047,000		60.94	-
Supply Chain Management Services - 0725024510	5,500,000		2,503,682		45.52	-

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Budget supply services - 0706054510	1,000,000		522,401		52.24	-
Strategic Partnership and Collaboration - 0726064510	7,000,000		7,000,000		100.00	-
Programme monitoring and Evaluation - 0726044510	2,100,000		651,500		31.02	-
Integrated planning Services - 0721014510	3,000,000		1,142,925		38.10	-
Research Statistics and Documentation - 0721054510	2,900,000		678,300		23.39	-
Total	220,947,870	499,274,580	119,047,604	233,917,798	53.88	46.85

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 56,608,445 and development expenditure at Kshs 204,240,038, a total of Kshs 260,848,483. This represents an absorption of 24.79 per cent of the recurrent budget, 16.50 per cent of the development budget and 17.79 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	56,608,445	-	56,608,445	171,781,555	24.79

Vote	Approved estimates (Kshs)	Amount paid (Kshs)	Expenditure accrued (Kshs)	Total expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Development	1,237,623,752	204,240,038	-	204,240,038	1,033,383,714	16.50
Total	1,466,013,752	260,848,483	-	260,848,483	1,205,165,269	17.79

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		75,861,329	-	29.61
Health Infrastructure Development - 0401034510		412,513,752	-	128,378,709	-	31.12
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		15,557,600	-	41.63	-
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		7,128,000	-	100.00	-
Policy Management, Public Mobilisation and Participation - 0401044510	5,500,000	-	2,240,336	-	40.73	-
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		1,496,300	-	37.41	-
Public Health Promotion and Nutrition Services - 0405034510	1,500,000		655,500	-	43.70	-
TB/HIV/AIDS Prevention and Control - 0405054510	23,920,000	14,590,000	20,638,809	-	86.28	0.00
TB/HIV/AIDS Prevention and Control - 0405054510	1,000,000		845,400	-	84.54	-
Total	228,390,000	1,237,623,752	56,608,445	204,240,038	24.79	16.50

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 9,583,252 and development expenditure at Kshs 212,095,679, a total of Kshs 221,678,931. This represents an absorption of 54.77 per cent of the recurrent budget, 61.92 per cent of the development budget and 61.57 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	9,583,252	-	9,583,252	7,915,118	54.77
Development	342,553,482	212,095,679	-	212,095,679	130,457,803	61.92
Total	360,051,852	221,678,931	-	221,678,931	138,372,921	61.57

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	1,753,037	-	31.88	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	1,499,088	-	37.48	-
Grants and Transfers to Government entities - 0717014510	-	193,540,723	-	181,072,060	-	93.56
Livestock Resource Development and Management - 0104024510	-	5,500,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510	-	10,500,000	-	-	-	0.00
Slaughter House Development Initiative - 0108024510	-	17,357,720	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	1,350,000	-	1,139,500	-	84.41	-
Animal Health and Disease Management - 0107054510	-	8,000,000	-	4,994,800	-	62.44
Livestock Marketing and Value Addition - 0104034510	-	11,020,575	-	418,992	-	3.80
Slaughter House Development Initiative - 0108024510	-	8,500,000	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	1,350,000	-	741,600	-	54.93	-
Fisheries Development and Management - 0110014510	-	3,477,400	-	800,000	-	23.01
Agriculture Sector Extension Management - 0103034510	950,000	-	794,200	-	83.60	-
Water Harvesting and Irrigation Technologies - 0111014510	-	60,767,034	-	22,309,987	-	36.71
Agriculture Sector Extension Management - 0103034510	550,000	-	540,300	-	98.24	-
Report Writing - 0106014510	800,000	-	746,163	-	93.27	-
Promotion of drought Escaping ,Fruits and Vegetables - 0101024510	-	2,500,000	-	2,499,840	-	99.99
Fertiliser Support Initiative - 0101044510	800,000	-	463,800	-	57.98	-
Agriculture Sector Extension Management - 0103034510	1,400,000	-	1,124,127	-	80.29	-
Report Writing - 0106014510	800,000	-	781,437	-	97.68	-
Soil Sampling - 0101014510	-	1,000,000	-	-	-	0.00

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Seedling Support Initiative - 0101034510	-	10,390,030	-	-	-	0.00
Total	17,498,370	342,553,482	9,583,252	212,095,679	54.77	61.92

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	Supply and delivery to be done in forth Quarter
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 done, distribution to begin mid April
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	10	Ongoing
Crop Development	2. Agribusiness Marketing & value addition	Enhance contract farming	Enter farmers into contract farming	No. of farmers on contract	300	60	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	15	Ongoing
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	1500	Vaccines procured, collected and distributed to sub-counties
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 uninterrupted operational livestock markets throughout the year	200000	57200	Ongoing
Veterinary Services Management	1. Animal Health and Disease Management	Veterinary Services	Coordinate disease surveillance activities (Active and Passive disease surveillance)	No of disease surveillance reports Disease hot spots mapped and control strategy developed	15000	650	Ongoing
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	50	10	Ongoing
Veterinary Services Management	1. Animal Health and Disease Management	Veterinary Services	Coordinate livestock identification and traceability activity through cattle tagging with RFID ear tags	No. of animals fitted 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	15000	6721	Ongoing

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
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 7 litres	30	0	To begin in forth Quarter
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 forth Quarter
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 facilities in the county	No. of carcasses inspected Adoption of Grading meat and meat product by abattoirs	147182	94123	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	10000 bullet cartridges	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. Sensitise player in hides and skin business to form cottage industries for value addition	No slaughtermen licensed. % reduction in hides and skins defects and % of increase in tonnes of hides and skins marketed No of cottage industries started in the county	150	0	Licencing is on going
Fisheries Production	Fisheries Development and Management	fisheries services	Farmers reached through farm visits	No. of farmers reached	900	100	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Farmer trainings conducted (Residential & Non-residential)	No. of trainings conducted	20	10	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Number of demonstrations	No. of demonstrations conducted	30	10	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Sensitisation meetings / barazas held	No. of meetings held	25	15	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Number of field-days / Exhibitions	No. of field - days held.	20	9	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Workshops / seminars conducted.	No. of workshops conducted.	6	3	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Number of farmer tours	No. of tours conducted	4	3	Ongoing
Fisheries Production	Fisheries Development and Management	fisheries services	Dams aquaculture	Number of fingerlings stocked	300000	0	Procurement done, distribution to begin in in forth Quarter
Fisheries Production	Fisheries Development and Management	fisheries services	Fish and fish products value addition	Number of fish value addition demonstrations conducted	3	0	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	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 trainings / 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	1000	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 Entrepreneurial skills. Enhance the capacity of 15 SPS on entrepreneurial skills	Number of VCAs strengthened in entrepreneurial skills. No of VCAs implementing bankable business plans	1500	100	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	120	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	2	Ongoing
Sustainable priority value chains for improved income, food and nutrition security	5. Programme Monitoring, Evaluation and Communications for improved delivery	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	3	7

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

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 29,268,983 and development expenditure at Kshs 250,276,192, a total of Kshs 279,545,175. This represents an absorption of 52.72 per cent of the recurrent budget, 25.86 per cent of the development budget and 27.31 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	29,268,983	-	29,268,983	26,244,071	52.72
Development	967,908,612	250,276,192	-	250,276,192	717,632,420	25.86
Total	1,023,421,666	279,545,175	-	279,545,175	743,876,491	27.31

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	-	4,034,326	-	15.81	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	1,852,588	-	61.75	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	376,070	-	37.61	0.00
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	543,000	-	27.15	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	1,183,100	105,150,000	59.16	27.41
SP3- Road network maintenance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	2,000,000	-	5.71
SP Urban Development - 0115094510	-	271,995,708	-	143,126,192	-	52.62
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	21,279,899	-	96.73	0.00
Total	55,513,054	967,908,612	29,268,983	250,276,192	52.72	25.86

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Administration planning and support services	Administration Services	Administration	Improved work environment	% Of staff with adequate office space and equipment	90%	70%	Availability due to relocation to Rumuruti
Administration planning and support services	Personnel Services	Administration	Improved service delivery	% Of staff promoted	100%	10%	Usually happens on demand and when due

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Administration planning and support services	Personnel Services	Administration	Improved service delivery	% Of staff trained	80%	5%	Insufficient funds
Administration planning and support services	Personnel Services	Administration	Improved service delivery	No. of staff recruited	10	0	In process, adverts in preparation stage
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	Level of completion of county spatial Plan	90%	95%	Notice of Completion of County Spatial Plan in Place
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	No of centres with approved Land Use Plans	4	0	Rumuruti Spatial Plan still awaiting approval by County Assembly
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	Level of Completion of the County Land Information and Management System	30%	10%	Inadequate Funds
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	No of surveyed urban and market centres	4	0	Inadequate Funds
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	Level of establishment and Implementation of the GIS Lab	96%	95%	GIS Lab set up in partnership with FAO
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Improved Security of Tenure in urban areas/Informal settlements	No. of Allotment letters issued by National Land Commission	100	0	Ongoing Tenure Regularisation Exercises in Likii A settlement Scheme, Maina, African Location, Kwa Mbuzi, Kanyoni, Kalalu Included under the KISIP Programme
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Development Control, Enforcement and inspection	Consultancy services for development of an online development application and approval system	1	0	Inadequate Funds
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Development Control, Enforcement and inspection	Level of completion and Establishment of an online development application and approval system	50%	0	Inadequate Funds
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Development Control, Enforcement and inspection	Level of completion of formulation and implementation development control guidelines and regulations	30%	0	Inadequate Funds
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Development Control, Enforcement and inspection	Level of establishment of a Building enforcement and inspection unit.	50%	30%	Building inspection and Enforcement Teams established at Ward Level
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Development Control, Enforcement and inspection	No of Development applications and approvals	200	350	Increased inspection and enforcement led to increased numbers of development applications
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Dispute Resolution on Land Related Matters Acquisition and maintenance of equipment	No of Disputes Resolved	10	50	Promote Alternative Dispute Resolution Mechanisms
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Dispute Resolution on Land Related Matters Acquisition and maintenance of equipment	No. of Double cab pickups	2	0	Inadequate Funds

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Enhanced Dispute Resolution on Land Related Matters Acquisition and maintenance of equipment	No. of Motorbikes	4	0	Inadequate Funds
Physical Planning and Surveying	Survey and Planning Services	Directorate of Land Housing and Urban Development	Increased efficiency in land planning and information management	Level of completion of the county spatial plan and legal framework	100%	95%	Notice of Completion of County Spatial Plan in Place
Physical Planning and Surveying	Survey and Planning Services	Directorate of Land Housing and Urban Development	Increased efficiency in land planning and information management	Level of establishment and implementation of a map amendment centres	100%	100%	Map ammendment centre operational
Physical Planning and Surveying	Survey and Planning Services	Directorate of Land Housing and Urban Development	Increased efficiency in land planning and information management	Level of establishment and implementation of GIS lab	100%	95%	GIS Lab set up in partnership with FAO
Physical Planning and Surveying	Survey and Planning Services	Directorate of Land Housing and Urban Development	Improved urban infrastructure	Level of completion of smart town works	50%	0	No funds availed in the period
Physical Planning and Surveying	Strategic project monitoring and interventions	Directorate of Land Housing and Urban Development	Tracking project performance	Level of project performance	70%	0	No funds availed in the period
Physical Planning and Surveying	Environment and Natural resources	Directorate of Land Housing and Urban Development	Enhanced protection of natural resources	Level of conservation	60%	0	No funds availed in the period
Land and Housing Management	Housing Improvement	Directorate of Land, Housing and Urban Development.	Well maintained county houses	% Of improved housing facilities	80%	0	8 Housing units in Rumuruti to be converted to Offices
Land and Housing Management	Housing Improvement	Directorate of Land, Housing and Urban Development.	Well maintained county houses	% Level of completion of new housing units	60%	0	Inadequate funds allocated
Land and Housing Management	Housing Improvement	Directorate of Land, Housing and Urban Development.	Well maintained county houses	% Of adoption of alternative housing technologies	80%	0	Inadequate funds allocated
Public Works Service Delivery Improvement	County Building Construction Standards	Directorate of Public works	Improved building services	% Of project services offered	100%	100%	Responded to all project requests within budget limits
Public Works Service Delivery Improvement	County Building Construction Standards	Directorate of Public works	Improved building services	Level of completion of legislations for standards and policies	60%	30%	Approval of National Built environment Legislation for customisation and adoption by Counties through Public Participation is only about 50% done
Public Works Service Delivery Improvement	Public Buildings and Bridges Inspectorate Services	Directorate of Public works	Safe and functioning structures	% Of structures and bridges inspected	100%	100%	All reports presented by Inspectorate have been attended to
Roads Network Improvement Housing and Urban Development	Roads Network Improvement	Directorate of Roads and Transport	Roads upgraded to gravel standards	No. of kilometres upgraded to gravel standards;	400 km	517 km	Exceeded Target
Roads Network Improvement Housing and Urban Development	Roads Network Improvement	Directorate of Roads and Transport	Roads tarmacked/paved	Km of urban roads tarmacked/paved annually	20Km	0.25km	Insufficient funds
Roads Network Improvement Housing and Urban Development	Bridge Infrastructure Services	Directorate of Roads and Transport	Operational bridges	No. of bridges constructed	1 long span 3 medium span	0	

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Roads Network Improvement Housing and Urban Development	Mechanisation Services	Directorate of Roads and Transport	Road machinery maintained	No. of functional machinery	2 graders, 4 trucks, 1 drum roller and 2 excavators	4 graders, 4 trucks, 2 drum roller and 3 excavators	Three more equipment purchased
Roads Network Improvement Housing and Urban Development	Leased equipment maintenance and operations	Directorate of Roads and Transport	Enhanced operations of leased equipment	Percentage performance of leased equipment	100%	90%	Due to mechanical breakdowns
Roads Network Improvement Housing and Urban Development	Heavy Equipment Maintenance	Directorate of Roads and Transport	Well maintained heavy equipment	Percentage level of maintained equipment	100%	100%	0
Roads Network Improvement Housing and Urban Development	Mechanisation services	Directorate of Roads and Transport	Increased use of mechanisation in road construction	Quality of roads constructed or maintained	0.8	0.8	0
Roads Network Improvement Housing and Urban Development	Road works	Directorate of Roads and Transport	Periodic maintenance of rural roads	Percentage of roads maintained	70%	60.3%	Other contracts are ongoing
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	County Energy Plan	% Of Energy Plan Completed	100%	0	Solution formulation ongoing.
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Electricity Reticulation Policies and Strategies	Electricity Reticulation Policies and Strategies	0.3	0	Energy policy and Bill currently in development
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Gas Reticulation Policies and Strategies	% of gas reticulation policy and strategy completed	30%	0	0.2
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Public Institutions Served	No. of new public institutions served	10	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Households Served	No. of new households served (Pilot)	50	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Renewable Energy Projects Supported	No. of projects supported	2	0	Supporting Rumuruti Solar
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Upscale household electricity access rate	No. of new households connected.	100	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	New installation or upgrade of low-capacity transformers	No. of new Transformers installed/upgraded	20	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Adoption of improved Cook stoves	No. of cook stoves provided to Institutions	20	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Adoption of improved Cook stoves	No. of cook stoves provided to Households	400	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Adoption of improved Cook stoves	No of households installed with biogas (pilot)	20	0	Inadequate funds allocated
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	Establish renewable energy centres in TVETs	No. of energy centres established	2	0	Inadequate funds allocated
Renewable /Green Energy Services	Street Light Initiative	Directorate of Energy	Payment of streetlight power bills	No. of monthly bills paid	12 months	2 months	July-August Bills Paid.

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Renewable /Green Energy Services	Street Light Initiative	Directorate of Energy	New Streetlights Installed	No. of new streetlights installed.	50	0	Inadequate funds allocated
Renewable /Green Energy Services	Street Light Initiative	Directorate of Energy	Maintenance and repair of streetlights and floodlights	No. of streetlights and floodlights maintained and repaired	250	5	Streetlight and floodlight maintenance ongoing
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 31st March, 2026.

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 100,347,988 and development expenditure at Kshs 28,161,363, a total of Kshs 128,509,351. This represents an absorption of 96.95 per cent of the recurrent budget, 24.96 per cent of the development budget and 59.40 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	100,347,988	-	100,347,988	3,152,012	96.95
Development	112,834,686	28,161,363	-	28,161,363	84,673,323	24.96
Total	216,334,686	128,509,351	-	128,509,351	87,825,335	59.40

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		2,442,743	-	61.07	-
Personnel services - 0502044510	4,000,000		3,269,845	-	81.75	-
Education Empowerment - 0501034510	75,000,000	-	75,000,000	-	100.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	28,161,363	-	35.06
ECDE Teacher Services - 0506034510	9,500,000		8,639,400	-	90.94	-
Vocational Education and Training - 0511014510	1,000,000	32,500,000	996,000	-	99.60	0.00
Library - 0511044510	10,000,000		10,000,000	-	100.00	-
Total	103,500,000	112,834,686	100,347,988	28,161,363	96.95	24.96

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	9	Rehabilitation and equipping of Vtc to commence in quarter 4
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	5	Five 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	8	Works to commence in Q4
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 Q4
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 Q4
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 Q4
Education and Training	Basic Education School Infrastructure Support	Administation	Improved learning environment in schools	Number of schools benefiting	15	6	Ongoing

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

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 11,686,799 and development expenditure at Kshs 9,907,185, a total of Kshs 21,593,984. This represents an absorption of 73.46 per cent of the recurrent budget, 7.49 per cent of the development budget and 14.57 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	11,686,799	-	11,686,799	4,223,201	73.46
Development	132,288,216	9,907,185	-	9,907,185	122,381,031	7.49
Total	148,198,216	21,593,984	-	21,593,984	126,604,232	14.57

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	-	3,403,266	-	85.08	-
301044510-SP2 Personnel Services	3,000,000	-	1,046,337	-	34.88	-
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	980,600	-	49.03	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000	1,000,000	8,000,000	100.00	100.00
SP3 Research and Development - 0302034510	1,000,000	-	789,793	-	78.98	-
SP1 Market Infrastructure Development - 0304014510	-	117,680,835	-	1,907,185	-	1.62
SP4 Meteorological Lab-weights and measure - 0304044510	810,000	-	373,485	-	46.11	-
0304054510-SP5 Industrial Development and Investment Promotion	3,000,000	-	3,000,000	-	100.00	-
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	1,093,319	-	99.39	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total	15,910,000	132,288,216	11,686,799	9,907,185	73.46	7.49

Non-financial performance report

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Administration, Planning and Support Services	Administration services	Administration	Efficient and effective delivery of services	Percentage of complaints /compliments received and resolved	100%	20%	Delayed court proceedings
Administration, Planning and Support Services	Personnel services	Administration	Improved staff performance	% of staff full realising their performance targets	100%	50%	Inadequate funding and mobility

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Administration, Planning and Support Services	Law and policy development	Administration	Improved business environment	No. of laws and regulations enacted	3	3	Registrations under Draft stage at cabinet level.
Tourism Development and Promotion	Tourism Development and Promotion	Tourism Promotion and Marketing	Promotional events held	No of events held.	5	2	Participated in cultural exhibition at KIKOSCA games and Lake Turkana Cultural festival
Tourism Development and Promotion	Tourism Development and Promotion	Tourism Promotion and Marketing	Enhanced Product Development	No. of products developed	3	5	Signature experiences and unique products developed in Laikipia in partnership with state department of tourism
Tourism Development and Promotion	Tourism Development and Promotion	Tourism Infrastructure Development	Operational and Safe tourist sites	No. of rehabilitated tourist sites	6	0	Site visits of the following was done Fencing of Koija women Manyatta, Construction of Naaningo Murupusi Women beadwork centre, Proposed curio shop at Tasia, Branding of welcoming signposts at Nanyuki, Equipping Tourism information centre at Nanyuki Equator, Renovation of Thompson Falls recreational Site. .
Trade and investment	Market Infrastructure Development	Trade	Functional markets	Number of markets constructed/Rehabilitated	9	4	4 ongoing markets In Nanyuki, Wiyumiriri e, Marmaret and Ilpolei. BQ processing is in progress for rehabilitation of other markets across the county. Ground breaking for the Construction of Rumuruti market in place
Trade and investment	Market Infrastructure Development	Trade	Complete market stalls	Number of market stalls constructed	28	0	There is no construction of market stalls in this financial year's budget
Trade and investment	Informal Sector Development	Trade	Functional market toilets	Number of market toilets Constructed/rehabilitated	3	0	Construction of toilets and installation of water systems at Matanya public toilet , Construction of ablution block in Mutanga, Construction of ablution block in Kalalu stadium. BQ Progress ongoing
Trade and investment	Informal Sector Development	Trade	Functional Boda boda Shades	Number of bodaboda shades constructed/rehabilitated	8	0	Construction of Bodaboda shades in Canaan Junction, Koitabai Centre, CBD-Law courts, Aiyam Junction & Moonlight Kihuruko. BQ Progress ongoing

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Trade and investment	Trade promotion	Trade	Holding business forums and Exhibitions	No of business forums/Exhibitions held	3	5	Participation in the Ushirika Celebrations event participation in the Devolution Conference in Homabay County,Participation in the Miss Tourism event at Esiankiki ,Participation in the Camel derby event at Samburu and participation of an exhibition fair at SIAYA County during the KICOSCA games
Trade and investment	Trade promotion	Trade	Capacity building of MSMEs	No of MSMEs trained	120	0	The trainings have not commenced.Preparations on going
Trade and investment	Promotion of Fair Trade Practices	Weights And Measures	Consumer Protection	Number of business premises with weights and measures equipment mapped	700	650	Inadequate funding
Trade and investment	Promotion of Fair Trade Practices	Weights And Measures	Consumer Protection	Number of verified, tested & stamped traders weighing & measuring equipment	500	489	Inadequate funding
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Disbursement of loans	Amount	7M	0	With the approval from the board and a follow up with the National Senate Committee and controller of budget, we focused on recovering non-performing loans on this second quarter.
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Recovery of loans	Amount of money	10M	7M	Forwarded defaulters list to the County Attorney for further legal action and recovery.
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Enterprise funded	Number	50	32	Late Receipt of the application forms
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Board meetings	Number of meetings	4	2	Held the meeting on 24th Dec 2025
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Value Chain Promotion	No of value funded	1	0	Encouraging potential qualified client to apply
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Public engagement/ group trainings	Number of engagements	50	27	Groups trained and 5 public forum with various groups from Laikipia East, Laikipia West and Laikipia North
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Capacity Biuding staff and board	No of training	1	1	Held a training in conjunction with Trade Department
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Resource mobilisation	Number of proposals	4	3	Undertook proposal writing in conjunction with Trade department and LCDA

Programme	Sub-programme	Delivery unit	Key output	Key performance indicator	Target	Actual	Remarks
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Policy Development/ Legal framework review	Number of policies	1	1	Reviewed the extension of the fund and establishment of the Laikipia County Microfinance Corporation Policy and Bill to replace the two funds. Which has been approved by cabinet and bill awaiting submission to the County Assembly on third quarter.
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Quarterly reports	Number	1	1	Quarterly reports (Financial and Non Financial) Submitted on time.

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

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 9,703,950 and development expenditure at Kshs 1,797,719, a total of Kshs 11,501,669. This represents an absorption of 84.38 per cent of the recurrent budget, 22.49 per cent of the development budget and 59.00 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	9,703,950	-	9,703,950	1,796,050	84.38
Development	7,994,405	1,797,719	-	1,797,719	6,196,686	22.49
Total	19,494,405	11,501,669	-	11,501,669	7,992,736	59.00

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	-	600,000	-	60.00	-
Routine Maintenance - Others	-	2,997,684	-	-	-	0.00
Foods and Rations and other support	2,000,000	-	914,150	-	45.71	-
Children institution support programme	1,000,000	3,996,721	1,000,000	1,497,719	100.00	37.47
Cultural events promotion services	1,000,000	1,000,000	839,801	300,000	83.98	30.00
Sports, talent Development and Promotion.	6,500,000	-	6,350,000	-	97.69	-
Total	11,500,000	7,994,405	9,703,950	1,797,719	84.38	22.49

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 development	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 development	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 March, 2026.

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 5,628,205 and development expenditure at Kshs 83,750,528, a total of Kshs 89,378,733. This represents an absorption of 38.55 per cent of the recurrent budget, 23.34 per cent of the development budget and 23.93 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	5,628,205	-	5,628,205	8,971,960	38.55
Development	358,890,104	83,750,528	-	83,750,528	275,139,577	23.34
Total	373,490,269	89,378,733	-	89,378,733	284,111,537	23.93

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	-	73,774,325	-	42.98
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	3,211,305	5,948,276	49.40	47.97
Solid Waste Management - 1006014510	2,100,165	96,750,000	1,500,000	2,528,703	71.42	2.61
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	916,900	1,499,224	15.28	1.92
Total	14,600,165	358,890,104	5,628,205	83,750,528	38.55	23.34

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 activities	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 utilised	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 March, 2026.

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 third quarter the department's cumulative recurrent expenditure stood at Kshs 3,500,000 and development expenditure at Kshs 5,000,000, a total of Kshs 8,500,000. This represents an absorption of 100.00 per cent of the recurrent budget, 3.07 per cent of the development budget and 5.12 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	-	3,500,000	-	100.00
Development	162,635,998	5,000,000	-	5,000,000	157,635,998	3.07
Total	166,135,998	8,500,000	-	8,500,000	157,635,998	5.12

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	-	3,500,000	-	100.00	-
SP1-0115014510 Road Network improvement		162,635,998		5,000,000	-	3.07
Total	3,500,000	162,635,998	3,500,000	5,000,000	100.00	3.07

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 third 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 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 third quarter the department's cumulative recurrent expenditure stood at Kshs 2,500,000 and development expenditure at Kshs 4,422,544, a total of Kshs 6,922,544. This represents an absorption of 83.33 per cent of the recurrent budget, 8.34 per cent of the development budget and 12.36 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	2,500,000	-	2,500,000	500,000	83.33
Development	53,028,938	4,422,544	-	4,422,544	48,606,394	8.34
Total	56,028,938	6,922,544	-	6,922,544	49,106,394	12.36

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	2,000,000	4,422,544	-	8.34
Total	3,000,000	53,028,938	2,500,000	4,422,544	83.33	8.34

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 1,565,736,375 as at 31st March, 2026, comprising development bills of Kshs 704,400,311 and recurrent bills of Kshs 861,336,064. The ageing of those bills is set out below.

Table 4: Ageing analysis of pending bills as at 31st March, 2026

Category	Under one year (Kshs)	1 to 2 years (Kshs)	2 to 3 years (Kshs)	Over 3 years (Kshs)	Total (Kshs)
Development Pending Bills	-	76,482,196	77,099,075	550,819,039	704,400,311
Recurrent Pending Bills (Goods & Services)	-	100,967,231	459,076,370	301,292,463	861,336,064
Recurrent Pending Bills (Salary Arrears and Statutory Deductions)	-	-	-	-	-
Recurrent Pending Bills (Staff Claims)	-	-	-	-	-
Total Recurrent Pending Bills	-	100,967,231	459,076,370	301,292,463	861,336,064
Total Pending Bills	-	177,449,427	536,175,445	852,111,502	1,565,736,375

52. Expressed as proportions of the total, 0.00 per cent of the bills are aged under one year, 11.33 per cent between one and two years, 34.24 per cent between two and three years and 54.42 per cent over three years.

53. The County Treasury reported 71 bills under settlement in the period, with Kshs 355,473,789 scheduled for payment under the approved payment plan and Kshs 355,473,789 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 March, 2026

Department	Bills	Scheduled for payment (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
County Administration, Public Service and Office of the Governor	5	191,398,651	191,398,651	-
Infrastructure and Public Works	15	49,648,305	49,648,305	-
Finance, Economic Planning and the County Treasury	18	44,825,372	44,825,372	-
Health and Sanitation	12	31,796,826	31,796,826	-
Water, Environment and Natural Resources	14	30,831,163	30,831,163	-
Education	4	3,767,015	3,767,015	-
Trade, Tourism and Enterprise Development	2	2,666,383	2,666,383	-
Agriculture, Livestock and Fisheries	1	540,075	540,075	-
Total	71	355,473,789	355,473,789	-

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 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 31ST MARCH, 2026

Annex 1: Revenue performance by source as at 31st March, 2026

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	121,357,153	287.75	
Laikipia County Climate Change Fund	61,650,664	286,229,332	464.28	
Laikipia County Primary Health Care	-	7,184,929	-	
Laikipia County Industrial Park acc	-	50,000,000	-	
Laikipia County Food System Resilience	900,993	181,087,645	20098.67	
Laikipia County KE Devolution S P II	-	39,972,911	-	
CRF opening balance	962,256,718	2,294,608	0.24	
Sub-Total unspent balances brought forward	1,147,855,864	801,640,812	69.84	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	4,059,214,534	71.96	
DANIDA Grant	15,840,000	-	0.00	
Community Health Promoters	25,230,000	-	0.00	
Kenya Devolution Support Project Level II	37,500,000	35,253,471	94.01	
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	104,466,831	94.97	
Urban Development grant (UDG)	46,583,850	91,391,732	196.19	

Revenue stream	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	Remarks
Kenya Food Systems Resilience Program (KFSRP)	171,720,811	110,059,820	64.09	
Kenya Agriculture Business Development Program (KABDP)	10,918,919	-	0.00	
County Aggregation and Industrial Park-CAIP-Industry	-	250,000,000	-	
Rec the national Treasury		27,334	-	
Sub-Total for Additional Allocations (including Grants)	1,077,319,303	591,199,188	54.88	
Own Sources of Revenue	725,000,000	374,834,711	51.70	
Facility Improvement Fund (FIF)	626,000,000	508,188,424	81.18	
GRAND TOTAL	9,217,137,326	6,342,198,747	68.81	

Annex 2: Breakdown of own-source revenue by stream as at 31st March, 2026

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	-	66,022,940		79,802,043	100,139,001
Single/Business Permits	101,004,746	4,589,412	5,900,549	90,491,561		100,981,522	96,415,334
Cess	92,451,872	3,907,700	25,417,690	12,242,798		41,568,188	88,544,172
Property Rent	26,828,465	4,329,057	1,246,628	13,442,038		19,017,723	22,499,408
Parking Fees	77,993,036	12,466,825	16,806,510	10,286,658		39,559,993	65,526,211
Market Fees	16,465,116	5,462,430	6,449,934	4,770,217		16,682,581	11,002,686
Advertising	30,100,340	2,233,235	1,635,226	10,286,745		14,155,207	27,867,105
Hospital Fees	626,000,000	171,110,458	136,391,686	200,875,978		508,378,122	454,889,542
Public Health Service Fees	95,956,741	1,071,643	1,077,100	1,380,594		3,529,337	94,885,098
Physical Planning and Development	40,019,656	3,576,289	3,890,930	8,934,086		16,401,305	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	2,510,923		16,198,465	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	3,088,273		12,095,468	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	6,027,308		11,859,506	17,866,854
Total	1,351,000,000	236,397,975	216,265,041	430,360,118	-	883,023,134	1,114,602,025

Annex 3: Recurrent expenditure by department as at 31st March, 2026

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	2,047,190,513	570,673,505	2,617,864,018	70.00
2	Finance, Economic Planning and the County Treasury	220,947,870	119,047,604	-	119,047,604	53.88
3	Health and Sanitation	228,390,000	56,608,445	-	56,608,445	24.79
4	Agriculture, Livestock and Fisheries	17,498,370	9,583,252	-	9,583,252	54.77
5	Infrastructure and Public Works	55,513,054	29,268,983	-	29,268,983	52.72
6	Education	103,500,000	100,347,988	-	100,347,988	96.95
7	Trade, Tourism and Enterprise Development	15,910,000	11,686,799	-	11,686,799	73.46
8	Youth, Gender, Culture and Social Services	11,500,000	9,703,950	-	9,703,950	84.38
9	Water, Environment and Natural Resources	14,600,165	5,628,205	-	5,628,205	38.55
10	Nanyuki Municipality	3,500,000	3,500,000	-	3,500,000	100.00
11	Nyahururu Municipality	1,000,000	-	-	-	0.00
12	Rumuruti Municipality	3,000,000	2,500,000	-	2,500,000	83.33
Total		4,415,164,035	2,395,065,740	570,673,505	2,965,739,245	67.17

Annex 4: Development expenditure by department as at 31st March, 2026

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	6,427,123	4,000,000	10,427,123	2.69
2	Finance, Economic Planning and the County Treasury	499,274,580	233,917,798	-	233,917,798	46.85
3	Health and Sanitation	1,237,623,752	204,240,038	-	204,240,038	16.50
4	Agriculture, Livestock and Fisheries	342,553,482	212,095,679	-	212,095,679	61.92
5	Infrastructure and Public Works	967,908,612	250,276,192	-	250,276,192	25.86
6	Education	112,834,686	28,161,363	-	28,161,363	24.96
7	Trade, Tourism and Enterprise Development	132,288,216	9,907,185	-	9,907,185	7.49
8	Youth, Gender, Culture and Social Services	7,994,405	1,797,719	-	1,797,719	22.49
9	Water, Environment and Natural Resources	358,890,104	83,750,528	-	83,750,528	23.34
10	Nanyuki Municipality	162,635,998	5,000,000	-	5,000,000	3.07
11	Nyahururu Municipality	5,000,000	-	-	-	0.00
12	Rumuruti Municipality	53,028,938	4,422,544	-	4,422,544	8.34
Total		4,267,973,291	1,039,996,168	4,000,000	1,043,996,168	24.46

Annex 5: Budget execution by programme and sub-programme as at 31st March, 2026

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	1,339,866	-	66.99	0.00
County Administration - Laikipia East - 0701034510	1,000,000	-	344,300	-	34.43	-
County Administration - Laikipia North - 0701044510	1,500,000	-	466,000	-	31.07	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000	10,884,680	-	29.03	0.00
County Administration - Laikipia West - 0701054150	500,000	-	107,500	-	21.50	-
Compensation to Employees - 0701064510	3,550,000,000	-	2,558,665,871	-	72.08	-
Executive Support Service - 0708014510	86,000,000	-	22,121,819	-	25.72	-
Legal Services - 0708024510	4,000,000	-	1,789,660	-	44.74	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000	-	929,174	-	18.58	-
County Administration Management - 0702014510	14,700,000	-	7,043,298	-	47.91	-
Public Participation - 0702054150	6,300,000	-	2,382,050	-	37.81	-
County Services Delivery and Result report - 0702084510	4,000,000	-	3,995,200	-	99.88	-
Decentralised Services - 0702064510	-	12,000,000	-	1,531,699	-	12.76
County Public Service Board - 0722024510	15,000,000	-	3,588,350	-	23.92	-
Information and Records Management - 0722034510	3,000,000	-	840,600	-	28.02	-
Fleet - 0702074510	1,500,000	-	733,900	-	48.93	-
Disaster Reduction Management - 0705014510	1,000,000	2,000,000	-	2,000,000	0.00	100.00
Disaster Mitigation and Management - 0703024510	1,004,576	17,709,924	-	4,895,424	0.00	27.64
Fire Services - 0705024510	2,000,000	2,000,000	540,100	2,000,000	27.00	100.00
Enforcement and Disaster Management - 0705034510	1,800,000	-	900,000	-	50.00	-
Alcohol Control Committee - 0705044510	2,000,000	-	1,191,650	-	59.58	-
Total, County Administration, Public Service and Office of the Governor	3,739,804,576	387,940,518	2,617,864,018	10,427,123	70.00	2.69
FINANCE, ECONOMIC PLANNING AND THE COUNTY TREASURY						
County Treasury administrative services - 0707064510	26,416,740	-	19,993,410	-	75.68	-
Budget supply services - 0707054510	1,700,000	-	629,915	-	37.05	-
Financial Automation Services - 0707084510	3,000,000	-	215,280	-	7.18	-
Laikipia County Emergency Fund - 0707074510	25,000,000	57,174,310	1,355,691	13,462,031	5.42	23.55
Revenue management services - 0707044510	35,000,000	10,000,000	26,250,000	-	75.00	0.00
Generation administration and support services - 0709014510	92,031,130	432,100,270	48,854,474	220,455,767	53.08	51.02
County Treasury Accounting and Reporting Services - 0725014510	7,000,000	-	3,578,340	-	51.12	-
Budget Management - 0725044510	4,300,000	-	2,624,686	-	61.04	-
Internal Audit Services - 0725034510	5,000,000	-	3,047,000	-	60.94	-
Supply Chain Management Services - 0725024510	5,500,000	-	2,503,682	-	45.52	-
Budget supply services - 0706054510	1,000,000	-	522,401	-	52.24	-
Strategic Partnership and Collaboration - 0726064510	7,000,000	-	7,000,000	-	100.00	-

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Programme monitoring and Evaluation - 0726044510	2,100,000		651,500		31.02	-
Integrated planning Services - 0721014510	3,000,000		1,142,925		38.10	-
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	119,047,604	233,917,798	53.88	46.85
HEALTH AND SANITATION						
Health Products and Technologies Support - 0401014510		256,164,162		75,861,329	-	29.61
Health Infrastructure Development - 0401034510		412,513,752	-	128,378,709	-	31.12
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		15,557,600	-	41.63	-
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		7,128,000	-	100.00	-
Policy Management, Public Mobilisation and Participation - 0401044510	5,500,000	-	2,240,336	-	40.73	-
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		1,496,300	-	37.41	-
Public Health Promotion and Nutrition Services - 0405034510	1,500,000		655,500	-	43.70	-
TB/HIV/AIDS Prevention and Control - 0405054510	23,920,000	14,590,000	20,638,809	-	86.28	0.00
TB/HIV/AIDS Prevention and Control - 0405054510	1,000,000		845,400	-	84.54	-
Total, Health and Sanitation	228,390,000	1,237,623,752	56,608,445	204,240,038	24.79	16.50
AGRICULTURE, LIVESTOCK AND FISHERIES						
Headquarter Administration Services - 0103014510	5,498,370	10,000,000	1,753,037	-	31.88	0.00
Headquarter Administration Services - 0103024510	4,000,000	-	1,499,088	-	37.48	-
Grants and Transfers to Government entities - 0717014510	-	193,540,723	-	181,072,060	-	93.56
Livestock Resource Development and Management - 0104024510	-	5,500,000	-	-	-	0.00
Livestock Marketing and Value Addition - 0104034510	-	10,500,000	-	-	-	0.00
Slaughter House Development Initiative - 0108024510	-	17,357,720	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	1,350,000	-	1,139,500	-	84.41	-
Animal Health and Disease Management - 0107054510	-	8,000,000	-	4,994,800	-	62.44
Livestock Marketing and Value Addition - 0104034510	-	11,020,575	-	418,992	-	3.80
Slaughter House Development Initiative - 0108024510	-	8,500,000	-	-	-	0.00
Agriculture Sector Extension Management - 0103034510	1,350,000	-	741,600	-	54.93	-
Fisheries Development and Management - 0110014510	-	3,477,400	-	800,000	-	23.01
Agriculture Sector Extension Management - 0103034510	950,000	-	794,200	-	83.60	-
Water Harvesting and Irrigation Technologies - 0111014510	-	60,767,034	-	22,309,987	-	36.71
Agriculture Sector Extension Management - 0103034510	550,000	-	540,300	-	98.24	-
Report Writing - 0106014510	800,000	-	746,163	-	93.27	-
Promotion of drought Escaping ,Fruits and Vegetables - 0101024510	-	2,500,000		2,499,840	-	99.99

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Fertiliser Support Initiative - 0101044510	800,000	-	463,800	-	57.98	-
Agriculture Sector Extension Management - 0103034510	1,400,000	-	1,124,127	-	80.29	-
Report Writing - 0106014510	800,000	-	781,437	-	97.68	-
Soil Sampling - 0101014510	-	1,000,000	-	-	-	0.00
Seedling Support Initiative - 0101034510	-	10,390,030	-	-	-	0.00
Total, Agriculture, Livestock and Fisheries	17,498,370	342,553,482	9,583,252	212,095,679	54.77	61.92
INFRASTRUCTURE AND PUBLIC WORKS						
SP1 Administration Services - 0105014510	25,513,054	-	4,034,326	-	15.81	-
SP1-0112014510 - Survey and Planning services	3,000,000	16,000,000	1,852,588	-	61.75	0.00
SP2-0112024510 - Land management services	-	4,000,000	-	-	-	0.00
SP2 Housing Policy Development - 0113014510	1,000,000	4,000,000	376,070	-	37.61	0.00
SP4 County Building Construction Standard - 0114044510	2,000,000	5,000,000	543,000	-	27.15	0.00
SP1 Road Network improvement - 0115014510	2,000,000	383,650,000	1,183,100	105,150,000	59.16	27.41
SP3- Road network maintenance - 0115034154	-	235,262,904	-	-	-	0.00
SP4 Heavy equipment Maintenance - 0115044510	-	35,000,000	-	2,000,000	-	5.71
SP Urban Development - 0115094510	-	271,995,708	-	143,126,192	-	52.62
SP1 County renewable/green energy services - 0115024510	22,000,000	13,000,000	21,279,899	-	96.73	0.00
Total, Infrastructure and Public Works	55,513,054	967,908,612	29,268,983	250,276,192	52.72	25.86
EDUCATION						
Headquarter Services - 0502024510	4,000,000	-	2,442,743	-	61.07	-
Personnel services - 0502044510	4,000,000	-	3,269,845	-	81.75	-
Education Empowerment - 0501034510	75,000,000	-	75,000,000	-	100.00	-
ECDE Infrastructure Improvement - 0506014510	-	80,334,686	-	28,161,363	-	35.06
ECDE Teacher Services - 0506034510	9,500,000	-	8,639,400	-	90.94	-
Vocational Education and Training - 0511014510	1,000,000	32,500,000	996,000	-	99.60	0.00
Library - 0511044510	10,000,000	-	10,000,000	-	100.00	-
Total, Education	103,500,000	112,834,686	100,347,988	28,161,363	96.95	24.96
TRADE, TOURISM AND ENTERPRISE DEVELOPMENT						
301014510-SP1 Administration Service	4,000,000	-	3,403,266	-	85.08	-
301044510-SP2 Personnel Services	3,000,000	-	1,046,337	-	34.88	-
SP1 Co-operative Development and promotion - 0302014510	2,000,000	-	980,600	-	49.03	-
SP2 Co-operative Revolving fund - 0302024510	1,000,000	8,000,000	1,000,000	8,000,000	100.00	100.00
SP3 Research and Development - 0302034510	1,000,000	-	789,793	-	78.98	-
SP1 Market Infrastructure Development - 0304014510	-	117,680,835	-	1,907,185	-	1.62
SP4 Meteorological Lab-weights and measure - 0304044510	810,000	-	373,485	-	46.11	-
0304054510-SP5 Industrial Developemt and Investment Promotion	3,000,000	-	3,000,000	-	100.00	-
SP1 Tourism promotion and Marketing - 0305014510	1,100,000	-	1,093,319	-	99.39	-
SP2 Tourism Infrastructural Development - 0305024510	-	6,607,381	-	-	-	0.00
Total, Trade, Tourism and Enterprise Development	15,910,000	132,288,216	11,686,799	9,907,185	73.46	7.49

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
YOUTH, GENDER, CULTURE AND SOCIAL SERVICES						
Use of goods and services - 0901014510	1,000,000	-	600,000	-	60.00	-
Routine Maintenance - Others	-	2,997,684	-	-	-	0.00
Foods and Rations and other support	2,000,000	-	914,150	-	45.71	-
Children institution support programme	1,000,000	3,996,721	1,000,000	1,497,719	100.00	37.47
Cultural events promotion services	1,000,000	1,000,000	839,801	300,000	83.98	30.00
Sports, talent Development and Promotion.	6,500,000	-	6,350,000	-	97.69	-
Total, Youth, Gender, Culture and Social Services	11,500,000	7,994,405	9,703,950	1,797,719	84.38	22.49
WATER, ENVIRONMENT AND NATURAL RESOURCES						
Grants and Transfers to Government entities - 0717014510	-	171,650,664	-	73,774,325	-	42.98
Administrative and Planning Services - 1003014510	6,500,000	12,400,000	3,211,305	5,948,276	49.40	47.97
Solid Waste Management - 1006014510	2,100,165	96,750,000	1,500,000	2,528,703	71.42	2.61
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	78,089,440	916,900	1,499,224	15.28	1.92
Total, Water, Environment and Natural Resources	14,600,165	358,890,104	5,628,205	83,750,528	38.55	23.34
NANYUKI MUNICIPALITY						
Administration Services - 0103014510	3,500,000	-	3,500,000	-	100.00	-
SP1-0115014510 Road Network improvement	-	162,635,998	-	5,000,000	-	3.07
Total, Nanyuki Municipality	3,500,000	162,635,998	3,500,000	5,000,000	100.00	3.07
RUMURUTI MUNICIPALITY						
Administration Services - 0103014510	3,000,000	-	500,000	-	16.67	-
SP1-0115014510 Road Network improvement	-	53,028,938	2,000,000	4,422,544	-	8.34
Total, Rumuruti Municipality	3,000,000	53,028,938	2,500,000	4,422,544	83.33	8.34
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	2,965,739,245	1,043,996,168	67.17	24.46

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	2022/2023	Finance, Economic Planning and the County Treasury	ACCOUFI INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF ASSORTED OFFICE STATIONERIES	933,550	933,550	-
5	2022/2023	Finance, Economic Planning and the County Treasury	SKY LIMITER DISTRIBUTORS	SUPPLY AND DELIVERY OF STATIONERIES	788,900	788,900	-
6	2023/2024	Finance, Economic Planning and the County Treasury	BEHCS LIMITED	PROVISION OF CATERING, TENT PROVISION AND DECORATION	1,389,560	1,389,560	-

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
7	2023/2024	Finance, Economic Planning and the County Treasury	SHACKKNICK INVESTMENTS	SUPPLY OF PROMOTIONAL MATERIALS, BANNERS	816,000	816,000	-
8	2022/2023	Finance, Economic Planning and the County Treasury	ADEMAK MERCHANTS	PROVISION OF PUBLICITY MATERIALS	855,000	855,000	-
9	2022/2023	Finance, Economic Planning and the County Treasury	AVRYMA EVENTS AND DECORS	PROVISION OF CATERING SERVICES	780,000	780,000	-
10	2022/2023	Finance, Economic Planning and the County Treasury	NATION MEDIA GROUP	ADVERTISEMENT SPACE ORDER FOR COUNTY EDITIONON PRINT AND TV FROM 17TH-19TH MARCH 2023	2,150,000	2,150,000	
11	2021/2022	Infrastructure and Public Works	STANDARD MEDIA GROUP	ADVERTISEMENT ON INFRASTRUCTURE-LOCAL PHYSICAL AND LAND USE DEV PLANS FOR MATANYA,KALALU, WIYIMIRIRIE,PESI AND LOSOGWA	177,480	177,480	
12	2021/2022	Infrastructure and Public Works	STANDARD MEDIA GROUP	PROVISION OF CONSULTANCY SERVICES TO PREPARE A GIS BASED LAIKIPIA COUNTY SPATIAL PLAN (2021-2031. (RE-ADVERTISEMENT)	203,000	203,000	
13	2021/2022	Infrastructure and Public Works	STANDARD MEDIA GROUP	ADVERTISEMENTS ON CONSULTANCY SERVICES TO PREPARE AGIS BASED LAIKIPIA C SPATIAL PLAN	177,480	177,480	
14	2021/2022	Infrastructure and Public Works	STANDARD MEDIA GROUP	ADVERTISEMENTS ON IMPROVEMENTS OF SMALL TOWN AND CONSULTANCY WORK-NAIBOR,PESI,NYAHURURU AND WIYUMIRIRIE	177,480	177,480	
15	2021/2022	Infrastructure and Public Works	STANDARD MEDIA GROUP	NOTICE OF INTENTION TO PLAN FOR MATANYA,KALALU,PESI,WIYUMIRIRIE & LOSOGWA MARKET CENTRES	88,160	88,160	
16	2021/2022	County Administration, Public Service and Office of the Governor	STANDARD GROUP LIMITED	PROVISION OF SPACE FOR ADVERTISEMENT FOR ENFORMENT OFFICERS VACANCIES	177,480	177,480	
17	2019/2020	County Administration, Public Service and Office of the Governor	STANDARD GROUP LIMITED	BEING PAYMENT IN RESPECT OF PROVISION OF SPACE FOR ADVERTISEMENT OF MOTOR VEHICLE INSURANCE FOR FY 2019/2020 INV NO 80077904 LSO NO 0997987	86,640	86,640	
18	2017/2018	Water, Environment and Natural Resources	STANDARD GROUP LIMITED	RE-ADVERTISEMENT FOR CONSULTANCY OF ILPOLEI DAM PROJECT IN MUKOGODO WEST AND ADVERTISEMENT OF CONSTRUCTION OF WAGWACHI AND ILPOLEI DAM	177,480	177,480	
19	2017/2018	Water, Environment and Natural Resources	STANDARD GROUP LIMITED	ADVERTISEMENT FOR CONSULTANCY SERVICES DESIGN REVIEW AND SUPERVISION OF CONSTRUCTION OF WAGWACHI DAM IN OLMORAN WARD AND ILPOLEI DAM IN MUKOGODO WEST WARD	177,480	177,480	
20	2017/2018	Water, Environment and Natural Resources	STANDARD GROUP LIMITED	ADDENDUM FOR CONSTRUCTION OF ILPOLEI DAM PROJECT IN MUKOGODO WEST WARD AND CONSTRUCTION OF WAGWACHI DAM PROJECT IN OLMORAN WARD	177,480	177,480	
21	2017/2018	Water, Environment and Natural Resources	STANDARD GROUP LIMITED	RE-ADVERTISEMENT FOR CONSTRUCTION OF WAGWACHI DAM PROJECT IN OLMORAN WARD	177,480	177,480	
22	2017/2018	Water, Environment and Natural Resources	LAIKIPIA VILLE AGENCIES	REPAIR AND SERVICING FOR REFUSE TRUCK KUL 909	64,464	64,464	
23	2017/2018	Water, Environment and Natural Resources	LAIKIPIA VILLE AGENCIES	REPAIR AND SERVICING FOR REFUSE TRUCK KUL 909	219,052	219,052	
24	2017/2018	Water, Environment and Natural Resources	LAIKIPIA VILLE AGENCIES	REPAIR AND SERVICING OF MOTOR VEHICLE KAB 230Q	244,542	244,542	
25	2019/2020	Health and Sanitation	CHEPCHOK CONSTRUCTION LTD	CONSTRUCTION OF SANGA DISPENSARY UPTO SLAB IN MUKOGONDO EAST	1,196,959	1,196,959	
26	2020/2021	County Administration, Public Service and Office of the Governor	AMUA GLORY BOUTIQUE	SUPPLY AND DELIVERY OF OFFICE DESK,CHAIR,VISITOR	653,000	653,000	
27	2023/2024	County Administration, Public Service and Office of the Governor	SALARIES	JUNE SALARY	188,084,043	188,084,043	
28	2021/2022	Water, Environment and Natural Resources	NYAHURURU WATER AND SANITATION COMPANY LIMITED	CONSTRUCTION OF KINAMBA WATER PROJECT	14,000,000	14,000,000	-
29	2023/2024	Health and Sanitation	SHACKKINICK INVESTMENTS	PROPOSED SERVICE OF COLDROOMS EQUIPMENT AT NANYUKI TEACHING & REFERRAL HOSPITAL	4,230,000	4,230,000	-
30	2021/2022	Infrastructure and Public Works	WARUGITA CONTRACTORS LTD	IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY-KARUGA TOWN	10,000,000	10,000,000	-

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
31	2023/2024	Finance, Economic Planning and the County Treasury	SIMBA CORPORATION LIMITED	SUPPLY AND DELIVERY OF DOUBLE CABIN PICKUP	6,911,000	6,911,000	-
32	2022/2023	Finance, Economic Planning and the County Treasury	AGILE CONSULTING	PROVISION OF CONSULTANCY SERVICES IN THE CIDP PLAN 2023	3,668,312	3,668,312	-
33	2022/2023	Finance, Economic Planning and the County Treasury	CREATE FIX GENERAL TRADERS	PROVISION OF PUBLICITY MATERIALS FOR PUBLIC PARTICIPATION	918,900	918,900	-
34	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	-
35	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	-
36	2023/2024	Finance, Economic Planning and the County Treasury	LYGAD MARJAN LIMITED	CONSULTANCY FOR SENSITISATION AND AWARENES OF VARIOUS COUNTY ACTIVITIES	980,000	980,000	-
37	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	-
38	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	-
39	2024/2025	Infrastructure and Public Works	SAGJ LIMITED	PROPOSED IMPROVEMENT OF ROAD 2000 TO KAMOTHO 1.8KM AND KUMI BIAHARA TO GRACE BRIGHT 0.4KM ROAD MUKOGONDO EAST WARD	3,197,424	3,197,424	-
40	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	-
41	2021/2022	Infrastructure and Public Works	WARUGITA CONTRACTORS LTD	BEING FINAL PAYMENT IN RESPECT TO IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY-KARUGA TOWN	10,000,000	10,000,000	-
42	2021/2022	Infrastructure and Public Works	WANWAN LTD	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF COUNTY ROADS IN TOWNS AND SMALL URBAN CENTRES IN LAIKIPIA COUNTY-NANYUKI SMART TOWN	8,000,000	8,000,000	-
43	2020/2021	Water, Environment and Natural Resources	NANYUKI MACHINERY SERVICES	BEING PAYMENT IN RESPECT TO REPAIR AND SERVICING OF ILPOLEI BOREHOLE	846,800	846,800	-
44	2021/2022	Finance, Economic Planning and the County Treasury	ROSKARD CONSTRUCTION LIMITED	CONSTRUCTION OF ADDITIONAL FLOOR IN RUMURUTI	5,939,965	5,939,965	-
45	2019/2020	Water, Environment and Natural Resources	RAWAMU ENTERPRISES LTD	BEING PAYMENT IN RESPECT TO SUPPLY OF PLASTIC TANKS	3,830,625	3,830,625	-
46	2019/2020	Water, Environment and Natural Resources	CREMONA KENYA LIMITED	BEING PAYMENT IN RESPECT TO DRILLING OF BUSTANI BOREHOLE	2,891,724	2,891,724	-
47	2019/2020	Water, Environment and Natural Resources	NEMIT STEEL AND HARDWARE LIMITED	BEING PAYMENT IN RESPECT TO EQUIPPING OF KURUM BOREHOLE	2,408,960	2,408,960	-
48	2021/2022	Finance, Economic Planning and the County Treasury	DANVOUR INVESTMENTS	BEING PAYMENT IN RESPECT TO SUPPLY AND DELIVERY OF 1 PHONE, 3 LAPTOPS AND 1 PRINTER IN FINANCE DEPARTMENT	672,290	672,290	-
49	2023/2024	Infrastructure and Public Works	AXONOMETRICS INVEST LIMITED	PROPOSED MODERN KIOSK AT SIPILI MARKET IN OLMORAN WARD	1,334,957	1,334,957	-
50	2023/2024	Trade, Tourism and Enterprise Development	RANY WORKS	BEING PAYMENT IN RESPECT TO PROPOSED CONSTRUCTION OF 3 BODA BODA SHEDS AT IMENTI, WAMURA & MATOPENI IN NGOBIT WARD	1,181,496	1,181,496	-
51	2022/2023	Trade, Tourism and Enterprise Development	KENISINGTON SERVICE LIMITED	CONSTRUCTION OF PIT LATRINE WITH URINAL AT KIAMARIGATRAIDING CENTRE	1,484,887	1,484,887	-
52	2016/2017	Infrastructure and Public Works	THE JAY INVESTMENTS CO LT	GRAVEL HAULAGE OL-JABET/ SIRON ZONE IN MARMANET WARD	1,458,000	1,458,000	-
53	2020/2021	Infrastructure and Public Works	TRIPPLEAGE INVESTMENTS LIMITED	BEING PAYMENT IN RESPECT TO GRADING AND GRAVELLING OF KIAMBURI MZEE KINGORI P.C.E.A ROAD IN GITHIGA WARD	4,832,096	4,832,096	-
54	2023/2024	Infrastructure and Public Works	TEXXAS GENERAL STORES	BEING PAYMENT IN RESPECT TO SUPPLY AND DELIVERY OF ELECTRICAL ITEMS	1,639,672	1,639,672	-
55	2023/2024	Health and Sanitation	CATYMAX GENERAL STATIONERS AND SUPPLIES	BEING PAYMENT IN RESPECT TO SUPPLY OF PHARMACEUTICALS TO NTRH	1,666,000	1,666,000	-
56	2023/2024	Health and Sanitation	AKANIKU LIMITED	BEING PAYMENT IN RESPECT TO SUPPLY OF PHARMACEUTICALS TO NTRH	1,749,300	1,749,300	-

No.	Financial year	Department	Payee	Payment description	Amount payable (Kshs)	Amount paid (Kshs)	Outstanding (Kshs)
57	2023/2024	Health and Sanitation	EVAKAMU TRADERS	Supply of Pharmaceuticals to NTRH	1,674,330	1,674,330	
58	2023/2024	Health and Sanitation	SKYLIMITERS DISTRIBUTORS	BEING PAYMENT IN RESPECT TO PROPOSED SERVICE OF 250 LITRES AUTOCLAVING EQUIPMENT AT NYAHURURU AND NANYUKI COUNTY REFERRAL HOSPITAL	4,582,000	4,582,000	
59	2023/2024	Health and Sanitation	POP ART MERCHANTS	BEING PAYMENT IN RESPECT TO PROPOSED SERVICE & REPAIR OF GENERATORS AT NYAHURURU COUNTY REFERRAL HOSPITAL, NANYUKI TEACHING & REFERRAL HOSPITAL, RUMURUTI AND NDINDIKA SUBCOUNTY HOSPITALS	4,680,000	4,680,000	
60	2023/2024	Health and Sanitation	LEVEL PLUS INVESTMENT	BEING PAYMENT IN RESPECT TO SUPPLY AND DELIVERY OF MEDICAL DRUGS TO LAIKIPIA NORTH	2,412,700	2,412,700	
61	2020/2021	County Administration, Public Service and Office of the Governor	SERBENWACH HOLDINGS LIMITED	BEING PAYMENT IN RESPECT TO CHAINLINK FENCING AT RUMURUTI HQ OFFICES	2,397,488	2,397,488	
62	2021/2022	Infrastructure and Public Works	VASCH PROPERTIES	GRAVEL PURCHASE WORKS AT UMANDE THINGITHU AND NANYUKI WARD TO BE PURCHASE AT DAIGA QUARRY	4,961,900	4,961,900	
63	2019/2020	Water, Environment and Natural Resources	MBIWA CONSTRUCTION CO LTD	BEING SECOND AND FINAL PAYMENT IN RESPECT TO CONSTRUCTION OF MAKURIAN -OSIRUA WATER PROJECT	2,563,279	2,563,279	
64	2023/2024	Finance, Economic Planning and the County Treasury	TSCONNECT LIMITED	BEING PAYMENT IN RESPECT TO PARTIAL PAYMENT FOR COMPLETE MODULES	15,218,025	15,218,025	
65	2022/2023	Education	DULAB INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF FOODSTUFFS AT ECDE	255,250	255,250	
66	2022/2023	Education	DULAB INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF FOODSTUFFS AT ECDE	999,100	999,100	
67	2022/2023	Education	DULAB INVESTMENTS LIMITED	SUPPLY AND DELIVERY OF FOODSTUFFS AT ECDE	915,650	915,650	
68	2019/2020	Agriculture, Livestock and Fisheries	ALTAN ENTERPRISES LIMITED	CONSTRUCTION OF AIYAM CATTLE CRUSH	540,075	540,075	
69	2020/2021	Education	GITMOH LIMITED	PROPOSED CONSTRUCTION OF ECDE CLASSROOM AND WATER HARVESTING FACILITIES AT 91 MUNICIPALITY	1,597,015	1,597,015	
70	2015/2016	Health and Sanitation	MT. KENYA LEEWARD BUILDERS COMPANY LIMITED	PROPOSED CONSTRUCTION OF BARAKA DISPENSARY	1,827,642	1,827,642	
71	2019/2020	Water, Environment and Natural Resources	TECHLINK HYDROSYSTEMS LTD	EQUIPPING OF MBOGOINI BOREHOLE	3,051,797	3,051,797	

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	-	-
30/11/2025	249,613,345	4,921,863	254,535,208		
31/12/2025	279,586,434	3,537,139	283,123,573		
31/01/2026	268,718,558	2,732,330	271,450,888		
Total	1,869,563,246	115,913,195	1,985,476,441	-	-
Summary of Performance for First Nine Months of:	Actual Expenditure on Compensation to Employees Amount in Kshs.	Available Revenue(In KShs)			
FY 2018/19	1,808,455,063	3,058,797,457			

30/06/2025	149320505	7270226	156590731	0	0
FY 2019/20	1,903,252,159	3,321,048,628			
FY 2020/21	1,657,267,463	3,367,938,473			
FY 2021/22	1,858,341,518	4,060,836,387			
FY 2022/23	2,037,231,500	3,175,072,526			
FY 2023/24	1,979,291,696	3,412,491,250			
FY 2024/25	2,163,319,959	3,474,233,134			
FY 2025/26	2,017,138,833	4,345,017,970			

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	17,426,530
2.	Salaries for casual staff	89,830,331
3.	Top-up Allowances for XX security officers	-
4.	LAPTRUST/LAPFUND Pension Contributions	-
5.	Gratuity for contract staff	1,979,336
6.	Final Dues	6,676,998
	Totals	115,913,195

Foreign travel

DEPARTMENT: COUNTY COORDINATION, ADMINISTRATION, ICT AND PUBLIC SERVICE					
Executive	4	31STJULY 2025	COURTESY VISIT TO MONDUL ESTATE	Tanzania	452,530
Executive	2	11TH FEBRUARY2026	BENCHMARKING TOUR ON COFFEE PRODUCTION	COLOMBIA	2,142,532
TOTAL COUNTY ADMINISTRATION					2,595,062
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					5,117,671

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 third 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		2,500,000	77,363,022
3.	Nanyuki Municipality	166,135,998	-	7,300,000	11,600,000
4.	Rumuruti Municipality	56,028,938	-	3,222,544	168,086,892
5.	Nyahururu Municipality	6,000,000	-	-	-
6.					
7.					
	Total	280,164,936	-	20,148,003	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	72,174,310	14,817,722	-
2	Laikipia County Leasing fund	2,020	210,150,000	96,465,839	98,695,313	-
4	Car Loan & Mortgage Scheme fund	2,014	15,000,000	15,000,000	875,117	-
6	Laikipia County Education Bursary fund	2,014	75,000,000	75,000,000	-	-
	Total		382,324,310	258,640,149	114,388,152	-

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	445,556,180	1
3.	Level 3 Facility	2	7,967,285	3,583,483	0
4.	Level 2 Facility	-	-	-	-
	Total	7	756,069,176	449,139,663	1

Annex 9: Project implementation status as at 31st March, 2026

Summary by department

Department	Projects	Contract sum (Kshs)	Expenditure in the period (Kshs)	Cumulative expenditure (Kshs)
County Administration, Public Service and Office of the Governor	2	6,427,123	6,427,123	6,427,123
Finance, Economic Planning and the County Treasury	24	82,965,538	82,899,076	94,421,431
Water, Environment and Natural Resources	19	56,204,470	56,204,470	56,204,470
Total	45	145,597,131	145,530,669	157,053,024

County Administration, Public Service and Office of the Governor

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2025/26 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks
1	Construction of Generator housing structure	Rumuruti headquarters	07/04/2025		1,531,699	1,531,699	1,531,699	100	
2	Fabrication of fire engine	Igwamiti ward	06/05/2025	30/06/2025	4,895,424	4,895,424	4,895,424	100	End of year

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 Instalment 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
6	Being Payment in Respect to Proposed Improvement of City Cotton Maji Tembo Road 1.5KM in Marmanet Ward	Marmanet Ward						100	Project Complete and in Use
7	Being Payment in Respect to Proposed Improvement of Oljabet Kwa Wanjiku Tarmac Road in Marmanet Ward	Marmanet Ward						100	Project Complete and in Use
8	Being Payment in Respect to Improvement of Nabosa Roads; Grading, gravelling and Drainage Works 3.4KM in Thingithu Ward	Thingithu Ward						100	Project Complete and in Use
9	Being Final Payment in Respect to Construction of Pit Latrine With Urinal At Kiamariga Trading Centre	Salama Ward	28/11/2023	30/06/2023	1,484,887	1,484,887	1,484,887	100	Project Complete and in Use
10	Being Payment in Respect to Chainlink Fencing At Rumuruti HQ Offices	Rumuruti Ward			2,397,488	2,393,463	2,393,463	100	Project Complete and in Use
11	Being Payment in Respect to Construction of Additional Floor in Rumuruti	Rumuruti Ward		18/11/2021	5,939,965	5,939,965	5,939,965	100	Project Complete and in Use
12	Being Payment in Respect to Proposed Construction of Baraka Dispensary	Thingithu			1,827,642	1,827,642	1,827,642	100	Project Complete and in Use
13	Being Payment in Respect to Construction of Sanga Dispensary Upto Slab in Mukogondo East	Mukogondo East Ward		01/08/2025	1,196,959	1,196,959	1,196,959	100	Project Complete and in Use
14	Being Payment in Respect to Construction of Aiyam Cattle Crush in Rumuruti Ward	Rumuruti Ward	28/04/2020	14/12/2020	540,075	540,075	540,075	100	Project Complete and in Use
15	Being Payment in Respect to Proposed Modern Kiosk At Sipili Market in Olmorani Ward	Olmoran Ward	22/3/2024	27/6/2024	1,397,394	1,334,957	1,334,957	100	Project Complete and in Use

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2025/26 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks
16	Being First Payment in Respect to Improvement of County Roads in Towns and Small Urban Centres in Laikipia County-nanyuki Smart Town	Nanyuki Ward		05/12/2023	8,000,000	8,000,000	8,000,000	100	Project Complete and in Use
17	Being Second Payment in Respect to Improvement of County Roads in Towns and Small Urban Centres in Laikipia County-karuga Town	Igwamiti			10,000,000	10,000,000	10,000,000	100	Project Complete and in Use
18	Being Payment in Respect to Proposed Construction of ECDE Classroom and Water Harvesting Facilities At 91 Municipality	Igwamiti	24/08/2020	26/04/2022	1,597,015	1,597,015	1,597,015	100	Project Complete and in Use
19	Being Payment in Respect to Proposed Construction of 3 Boda Boda Sheds At Imenti, Wamura & Matopeni in Ngobit Ward	Ngobit			1,181,496	1,181,496	1,181,496	100	Project Complete and in Use
20	Being Payment in Respect to Equipping of Mbogoini Borehole in Olmorani Ward	Olmorani Ward	25/8/2020	07/10/2020	3,051,797	3,051,797	3,051,797	100	Project Complete and in Use
21	Being Third and Final Payment in Respect to Construction of Makurian -osirua Water Project	Makurian -osirua			2,563,279	2,563,279	2,563,279	100	Project Complete and in Use
22	Being Payment in Respect to Equipping of Kurum Borehole in Mukogodo West	Mukogodo West			2,408,960	2,408,960	2,408,960	100	Project Complete and in Use
23	Being Payment in Respect to Drilling of Bustani Borehole in Githiga Ward	Githiga Ward	27/4/2020	26/05/2020	2,891,724	2,891,724	2,891,724	100	Project Complete and in Use
24	Being Payment in Respect to Repair and Servicing of Ilpolei Borehole in Mukogodo West Ward	Mukogodo West	23/02/2021	18/03/2021	846,800	846,800	846,800	100	Project Complete and in Use

Water, Environment and Natural Resources

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2025/26 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks
1	Compaction of Nanyuki Dumpsite	Nanyuki	05/08/2025	22/5/2025	1,499,880	1,499,880	1,499,880	100	Complete
2	Compaction of Nanyuki Dumpsite	Nanyuki	06/02/2025	23/6/2025	1,099,680	1,099,680	1,099,680	100	Complete
3	Water Trucking Services	County Wide	45754	45874	2,498,000	2,498,000	2,498,000	100	Complete
4	Supply and Delivery of Fruit Tree Seedlings	County Wide	45744	45775	1,499,798	1,499,798	1,499,798	100	Complete
5	Equipping of Kirima Borehole Rumuruti Ward	Rumuruti Ward	45762	45812	3,495,000	3,495,000	3,495,000	100	Complete
6	Laying of Pipeline From Kiwanja Borehole to Njorua Secondary in Githiga Ward	Githiga Ward	45762	45806	3,498,600	3,498,600	3,498,600	100	Complete
7	Equipping of Noserai Borehole	Mukogodo West	45762	45803	3,499,500	3,499,500	3,499,500	100	Complete
8	Rehabilitation of Aic Ewaso Borehole in Mukogodo West	Mukogodo West	45758	45805	3,498,050	3,498,050	3,498,050	100	Complete
9	Supply and Delivery of 33 Branded Storage Tanks 10000LTS	County Wide	45691	45776	2,871,000	2,871,000	2,871,000	100	Complete
10	Supply Delivery and Testing of Complete Pump With Motor, various Parts and Accessories	County Wide	45762	45790	1,490,400	1,490,400	1,490,400	100	Complete
11	Supply and Delivery of Parts for Rig Model Number Pg 1100 31CG 048A	County Wide	45762	45804	2,981,100	2,981,100	2,981,100	100	Complete
12	Construction of a 135M3 Masonary Water Storage Tank	Olmorani	45623	45835	1,993,710	1,993,710	1,993,710	100	Complete
13	Equipping of Gituamba Borehole, marmanet Ward	Marmanet	45790	45910	3,499,250	3,499,250	3,499,250	100	Complete
14	Equipping of Kijabe Borehole in Ngobit Ward	Ngobit	45759	45879	3,499,600	3,499,600	3,499,600	100	Complete
15	Pipeline Extension of Kimanjo Water Project	Mukogodo West	45761	45851	3,498,800	3,498,800	3,498,800	100	Complete
16	Equipping of Nguu Borehole, in Salama Ward	Salama	45777	45897	3,484,980	3,484,980	3,484,980	100	Complete
17	Pipeline Extension for Tura- Ngambolo Water Project in Mukogodo West Ward	Mukogodo West	45761	45881	3,499,060	3,499,060	3,499,060	100	Complete
18	Supply and Delivery of Pipes and Fittings for Gakeu Muramati, umande Ward	Umande	45804	45834	3,498,300	3,498,300	3,498,300	100	Complete
19	Proposed Rehabilitation of Mugumo Water Project in Umande Ward	Umande	45699	45807	5,299,762	5,299,762	5,299,762	100	Complete