



COUNTY GOVERNMENT OF LAIKIPIA

**DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND COUNTY
DEVELOPMENT**

COUNTY BUDGET REVIEW AND OUTLOOK PAPER 2026



SEPTEMBER 2026

FOREWORD

The 2026 County Budget Review and Outlook Paper (CBROP) provides an important assessment of the County Government's budget implementation and sets out the fiscal and policy direction that will guide the preparation of the annual estimates for the Financial Year 2027/2028 and the medium term.

The Paper has been prepared against a backdrop of a challenging and evolving economic and fiscal environment. At the national level, the Government continues to pursue fiscal consolidation aimed at reducing fiscal deficits, containing the growth of public debt, strengthening domestic revenue mobilization and ensuring prudent management of public resources. These measures have direct implications for the resources available to County Governments and therefore require counties to strengthen fiscal discipline, improve revenue performance and enhance efficiency in the utilization of available resources.

The 2026 National Budget Review and Outlook framework further underscores the importance of realistic revenue projections, expenditure prioritization, management of pending obligations and protection of essential public services. The national medium-term fiscal framework continues to provide for transfers to County Governments, while emphasizing the need for prudent expenditure management and improved public financial management.

These developments reinforce the need to pursue a disciplined and results-oriented approach to budgeting. The County will continue to align available resources with its development priorities, strengthen own-source revenue mobilization, improve budget absorption, manage the wage bill and pending bills, and ensure that development expenditure translates into tangible improvements in the lives of residents.

Laikipia County remains committed to strengthening accountability, transparency and public participation throughout the budget process. We commit to work closely with the County Assembly, citizens, development partners, national government institutions and other stakeholders to ensure that county resources are allocated and utilized in accordance with the Constitution, the Public Finance Management Act, 2012 and other applicable laws and regulations.

This Paper therefore will provide a sound basis for the preparation of the 2027/2028 County Fiscal Strategy Paper and the subsequent County budget, while strengthening the link between planning, resource allocation, implementation, monitoring and service delivery.



Wachira Gachigi
County Executive Committee Member
Finance, Economic Planning and County Development

ACKNOWLEDGEMENT

The preparation of the 2026 County Budget Review and Outlook Paper (CBROP) has been made possible through the collective effort and commitment of various stakeholders within and outside the County Government.

The County Treasury appreciates the leadership and guidance provided by His Excellency the Governor, Deputy Governor and the County Executive Committee Member responsible for Finance and Economic Planning in providing the overall policy direction and ensuring that the County's fiscal and budgetary processes remain focused on sustainable service delivery and development.

I extended my gratitude's to all County Executive Committee Members, Chief Officers, Directors and technical officers for providing the necessary information, expenditure performance reports, revenue data, programme implementation updates and other inputs required in the preparation of this Paper.

The County Treasury further acknowledges the important contribution of the County Assembly through its oversight, legislative and budgetary functions. The participation of citizens, civil society organizations, private sector representatives, development partners and other stakeholders in the County planning and budgeting process is equally appreciated.

The County Government also recognizes the continued technical and institutional support received from the National Treasury, the Commission on Revenue Allocation, the Controller of Budget, the Office of the Auditor-General and other national government institutions in strengthening public financial management and accountability at the County level.

Finally, appreciation goes to the officers from the Budget Directorate, whose technical input and coordination contributed to the preparation and consolidation of this Paper.



Daniel Kingori Ngumi

Chief Officer

Finance, Economic Planning and County Development



EXECUTIVE SUMMARY

The 2026 County Budget Review and Outlook Paper (CBROP) review the implementation of the County Government of Laikipia's budget during the Financial Year 2025/2026 and provides the fiscal and policy outlook that will guide the preparation of the Financial Year 2027/2028 budget and the medium-term expenditure framework.

During FY 2025/2026, the County implemented its approved budget within a challenging fiscal environment characterized by competing demands for public resources, revenue pressures and delays in the flow of some resources. The County's overall revenue performance stood at KSh 8,640,705,817 against a target of KSh 9,768,887,074 representing 88.45 percent performance. Total expenditure amounted to KSh 7,495,313,043 representing a budget absorption rate of 76.49 percent. Development expenditure stood at KSh 2,733,410,617 with an absorption rate of 58 percent, while recurrent expenditure amounted to KSh 4,761,902,426 representing 94 percent performance.

Laikipia County will continue to pursue a prudent and realistic fiscal strategy anchored on available resources and the County's development priorities. Particular emphasis will be placed on improving own-source revenue collection, strengthening expenditure controls, managing the wage bill and pending bills, improving development budget absorption and ensuring that resources are directed towards programs with the greatest impact on citizens.

The medium-term fiscal outlook will prioritize key sectors including health, water and environment, roads and infrastructure, agriculture, education, trade and enterprise development and other priority programmes identified through the County planning and public participation processes.

The County will further strengthen Programme Based Budgeting by improving programme costing, linking resource allocation to measurable outputs and outcomes and using budget performance information to guide future resource allocation. Monitoring and evaluation, internal controls, audit follow-up and public participation will also be strengthened to enhance accountability and value for money.

The main fiscal risks to the medium-term outlook include underperformance of own-source revenue, delays in the release of national transfers and conditional allocations, wage bill pressures, pending bills, inflationary pressures, political climate and delays in implementation of development programmes. These risks will be managed through realistic revenue projections, improved cash-flow

planning, expenditure prioritization, strengthened revenue administration and continuous monitoring of budget implementation.

Overall, the 2026 CBROP provides a framework for strengthening fiscal discipline, improving budget credibility and ensuring that limited public resources are directed towards priority programmes and services. The County Government remains committed to prudent financial management, transparency, accountability and effective utilization of public resources for improved service delivery and sustainable development in Laikipia County.

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ABBREVIATIONS

ADP	Annual Development Plan
AGPO	Access to Government Procurement Opportunities
CBROP	County Budget Review and Outlook Paper
CDMS	County Debt Management Strategy
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CSWGs	County Sector Working Groups
EAC	East Africa Community
FY	Financial Year
GDP	Gross Domestic Product
HFIF	Health Facility Improvement Fund
ICT	Information Communication Technology
IEBC	Independent Electoral and Boundaries commission
IFMIS	Integrated Financial Management Information System
KRA	Kenya Revenue Authority
MTEF	Medium Term Expenditure Framework
NSE	Nairobi Securities Exchange
PFM	Public Finance Management
PFMA	Public Finance Management Act
KUIG	Kenya Urban Institution Grant
KCSAP	Kenya Climate Smart Agriculture Project
EU IDEAS	European Union Instruments for Devolution Advice and Support
UNICEF	United Nation Children Fund
ASDSP	Agriculture Sector Development Support Program
DANIDA	Danish International Development Agency
DRIVE	De-risking, Inclusion and value enhancement of Pastoral economies.
KFSRP	Kenya Food System Resilient Program
KABDP	Kenya Agricultural Business Development Program
CAIP	County Aggregated Industrial Park

CHAPTER ONE

INTRODUCTION

1.1 Legal basis for the preparation of CBROP

Preparation of the County Budget Review and Outlook Paper (CBROP) is guided by Section 118 of the Public Financial Management (PFM) Act 2012 which states that:

- 1) The County Treasury shall-
 - a) Prepare a County Budget Review and Outlook Paper in respect of the County for each financial year; and
 - b) Submit the paper to the County Executive Committee by 30th September of that year.
- 2) In preparing its CBROP, the County Treasury shall specify
 - a) The details of the actual fiscal performance in the previous year compared to the budget appropriation for that year.
 - b) The updated economic and financial forecasts with sufficient information to show changes from the most recent County Fiscal Strategy Paper.
 - c) Information on-
 - (i) Any changes in the forecasts compared with the County Fiscal Strategy Paper or
 - (ii) How actual fiscal performance for the previous financial year may have affected compliance with the County Fiscal Strategy Paper for that financial year, and
 - d) Reasons for any deviation from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.
- 3) The County Executive Committee shall consider the County Budget Review and Outlook Paper with a view of approving it, with or without amendments within fourteen days after its submission.
- 4) Not later than seven days after the CBROP is approved by the County Executive, the county Treasury shall-
 - a) Arrange for the paper to be laid before County Assembly and
 - b) As soon as practicable after having done so, publish and publicize the paper.

1.2 Fiscal Responsibility Principles

To ensure prudent and transparent management of public resources, the Constitution of Kenya 2010 and the (PFM) Act, 2012, sets out the fiscal responsibility principles that guide allocation and utilization of resources. Section 107 of the (PFM) Act, 2012, states that:

- 1) The County government's recurrent expenditure shall not exceed the county government's total revenue.

- 2) Over the medium term a minimum of thirty percent of the County government's budget shall be allocated to the development expenditure.
- 3) The County government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the County government's total revenue as prescribed by the County Executive Member for Finance in regulations and approved by the County Assembly.
- 4) Over the medium term, the County government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
- 5) The County debt shall be maintained at a sustainable level as approved by the County Assembly
- 6) Fiscal risks shall be managed prudently.
- 7) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, considering any tax reforms that may be made in the future.

1.3 Significance of the CBROP

The purpose of this paper is to enable a County Government review its fiscal performance and its impact on the financial objectives and fiscal responsibility principles set out in Section 107 of the PFM Act; its likely impact on the level of future revenues; expenditures; and set the preliminary sector ceilings to enable sectors prepare their annual estimates. CBROP 2026 helps link policy formulation, planning, service delivery and is based on the following medium-term expenditure framework (MTEF) processes:

- Development of a fiscal framework that projects revenues and expenditure in the medium term.
- Development of sectoral programs, objectives, outputs and activities.
- Review of programs, sub-programs and cost estimation.
- Development of sectoral expenditure frameworks, analysis of inter- and intra-sectoral trade-offs and consensus-building on strategic resource allocation.
- Definition of sector resource allocations setting medium term sector budget ceilings.
- Preparation of sectoral budgets and medium-term programs based on budget ceilings.

1.4 Objectives of the CBROP

The core objectives of CBROP are:

- (i) To provide details of County fiscal performance for financial year 2025-2026 and deviations from the approved budget
- (ii) To specify the updated economic and financial forecasts in relation to the changes from the forecasts in the County Fiscal Strategy Paper of 2026.
- (iii) To provide information on any changes in the forecasts compared with the CFSP of 2025

- (iv) To specify how actual financial performance for the year may have affected compliance with the fiscal responsibility principles or the financial objectives in the CFSP 2025.
- (v) To provide reasons for any deviation from the financial objectives in the CFSP of 2025 together with proposals and timelines to address the deviations.
- (vi) Provide a guide in the formulation of policies based on fiscal challenges, opportunities and priorities.

1.5 Structure of the CBROP

This paper is broadly classified into two: a review section and an outlook section.

It is further organized into five chapters.

- Chapter one introduces the CBROP giving the legal framework, its significance and objectives.
- Chapter two provides the overview, County fiscal performance and its implications.
- Chapter three gives highlights on the recent economic developments and the outlook for period 2026/2027 to medium term and risks to the outlook.
- Chapter four sets out the resource allocation framework across county departments by establishing the resource envelope and setting expenditure limits or ceilings for each department for 2027/2028 and the medium term.
- Chapter five concludes and gives recommendations on the next steps.

CHAPTER TWO

REVIEW OF FISCAL PERFORMANCE IN 2025/2026

2.1 Performance Overview and its implications on the Fiscal responsibility principles

2.1.1 Introduction

This chapter presents a comprehensive review of the County Government's fiscal performance for the Financial Year 2025/2026. It assesses revenue and expenditure performance against the approved budget, evaluates compliance with the fiscal responsibility principles stipulated in the County Fiscal Strategy Paper (CFSP) 2025 and examines the implications of the fiscal outturn on the medium-term fiscal framework.

The chapter further highlights the key factors that influenced budget implementation, identifies areas of fiscal risk and proposes policy measures aimed at strengthening revenue mobilization, improving expenditure efficiency and enhancing overall public financial management.

2.2 Fiscal Performance in 2025/2026

2.2.1 County Revenue Budget

The projected revenue for the fiscal year 2025/2026 amounted to Kshs. 9,768,887,074. This was expected to be generated from Equitable Share of Kshs. 6,104,082,008, Conditional Grants of Kshs. 1,852,060,274; Own Source Revenue of Kshs. 1,351,000,000; and opening balances amounting to Kshs. 461,744,792.

2.2.2 County Revenue Performance

In the FY 2025/2026, the County realized total revenue of Kshs. 8,640,705,817. This comprised Kshs. 6,104,082,008 from the Equitable Share, Kshs. 1,116,154,071 in Conditional Grants (inclusive of opening balances.), Kshs. 1,367,883,741 from Own Source Revenue, CRF opening balances amounting to Kshs. 12,932,388, Emergency fund opening balance of Kshs. 39,182,843 and other income of Kshs. 470,766. Equitable Share recorded 100 percent performance. Own Source Revenue rose by Kshs.128,379,178 compared to Kshs. 1,239,504,563 in FY 2024/2025, reflecting a 10.36 percent growth. Similarly, receipts from Conditional Grants increased by Kshs. 926,476,322 from Kshs. 189,677,749 in the previous year.

In spite of the positive growth, the County's overall revenue realization was affected by the other factors including:

- A generally depressed economy as evidenced by delayed payments for trade licenses
- Demonstrations that affected revenue operations in major urban areas
- Disrupted operations at the health facilities due to industrial action

- Partial disbursement of conditional grants.

To address these challenges and enhance revenue performance in future, the following measures are proposed:

1. Prompt tracking of conditional grants to ensure stable cash flows.
2. Broadening revenue sources
3. Public engagement and capacity building to improve compliance and efficiency.
4. Digitizing revenue collection to reduce leakages, improve accountability and make payment more convenient

The County Executive with the legislative support of the County Assembly will continue to explore avenues of expanding the Laikipia County Government revenue basket through;

- Continuous revenue collection and administration reforms with the aim of enhancing compliance and sealing of revenue loopholes.
- Sourcing for strategic partnerships and grants from development partners to finance identified County programs and projects.

Table 1 below presents a summary of the County's overall revenue performance for FY 2025/2026 alongside comparatives for FY 2024/2025. A detailed analysis of Own Source Revenue and Conditional Grants for the two financial years is provided in Annexes 2 and 3 respectively.

Table 1 : County Revenue Performance for FY2024/2025 -2025/2026

Total Revenue and Grants	Financial Year 2024/25 Actual (Kshs)	Financial Year 2025/2026		Deviation (Kshs)	Achiev ement %	Total Revenue %	Growth %
		Targets (Kshs)	Actuals (Kshs)				
		B	C	(Actual – Target) D=C-B			
Equitable Share	5,387,035,309	6,104,082,008	6,104,082,008	0	100	70.63	13.31
Own Source Revenue	1,239,504,563	1,351,000,000	1,367,883,741	16,883,741	101.25	15.83	10.36
Conditional Grants	189,677,749	1,852,060,274	1,116,154,071	-735,906,203	60.27	12.92	488.45
CRF & other Balance	145,840,622	422,561,949	13,620,187	-408,941,762	3.06	0.15	-91.13
Emergency Fund Bal.	0	39,182,843	39,182,843	0	100	0.45	
Other income		0	470,766	470,766		0.01	
Opening balance Equitable Share	428,659,722	0	0	0		0.00	-100
Insurance recovery	5,848,920	0	0	0		0.00	-100
Total Revenues	7,396,566,885	9,768,887,074	8,640,705,817	-1,128,181,257	88.45	100	16.82

2.3 County Expenditure Performance

2.3.1 Total Expenditure

Total expenditure in FY 2025/26 amounted to Kshs. 7,495,313,043 compared to Kshs. 6,913,442,374 in FY 2024/25, representing an increase of Kshs. 581,870,668 or 8.42 percent.

2.3.2 Expenditure Performance

In FY 2025/26, recurrent expenditure stood at Kshs. 4,761,902,426, while development expenditure amounted to Kshs. 2,733,410,617

The table below presents a comparison of the County's expenditure performance in FY 2025/26 against FY 2024/25.

Table 2: County Expenditure Performance (Recurrent and Development)

	A	B	C	D		
	Actual 2024/25 (Kshs)	1 st Supplementar y Budget 2025/26 (Kshs)	Actual 2025/26 (Kshs)	Variance(C-B)	Performance %	Growth %
Recurrent Expenditure						
County Executive	4,281,349,417	4,504,573,872	4,189,220,003	315,353,868	93.00	-2.15
County Assembly	561,329,106	574,701,082	572,682,423	2,018,659	99.65	2.02
Sub Total	4,842,678,523	5,079,274,954	4,761,902,426	317,372,527	93.75	-1.67
Development Expenditure						
County Executive	2,037,462,841	4,709,113,202	2,724,955,365	1,984,157,837	57.87	33.74
County Assembly	33,301,011	10,498,918	8,455,252	2,043,666	80.53	-74.61
Sub Total	2,070,763,852	4,719,612,120	2,733,410,617	1,986,201,503	57.92	32.00
Total Expenditure	6,913,442,375	9,798,887,074	7,495,313,043	2,303,574,030	76.49	8.42

Note that the County Assembly budget is based on the Second Supplementary Budget.

Table 3: County Departmental Expenditure Performance

Department	A Actual 2024/2025 (Kshs)	B 1 st Supplementary Budget 2025/26 (Kshs)	C Actual 2024/25 (Kshs)	D Variance (C-B)	Performanc e %	Growt h %
Administratio n	3,712,648,284	4,187,299,298	3,563,698,600	623,600,698	85	-4.01
Finance	787,746,806	714,055,017	596,725,400	117,329,617	84	-24.25
Health	945,201,470	1,460,501,615	1,117,657,247	342,844,369	77	18.25
Agriculture	106,583,587	456,028,951	438,767,159	17,261,792	96	311.66
Infrastructure	354,364,867	950,006,031	546,196,736	403,809,295	57	54.13
Education	134,645,075	209,551,494	163,256,549	46,294,945	78	21.25
Trade	98,109,473	570,454,275	133,458,050	436,996,225	23	36.03
Gender	5,500,000	16,497,219	16,497,219	-	100	199.95
Water	159,912,695	388,818,937	192,094,833	196,724,104	49	20.12
Nanyuki	7,100,000	198,445,299	117,480,421	80,964,878	59	1554.65
Rumuruti	7,000,000	56,028,938	28,343,155	27,685,783	51	304.90
Nyahururu	0	6,000,000	-	6,000,000	0	
Sub Total	6,318,812,257	9,213,687,074	6,914,175,368	2,299,511,705	75	9.42
Assembly	594,630,117	585,200,000	581,137,675	4,062,325	99	-2.27
Grand Total	6,913,442,374	9,798,887,074	7,495,313,043	2,303,574,030	76	8.42

Recurrent Budget performance

The County's recurrent expenditure amounted to Kshs. 4,761,902,426 in FY 2025/26 compared to Kshs 4,842,678,523 in FY 2024/25, reflecting a 1.67 percent decline. Of this, the County Executive accounted for Kshs. 4,189,220,003, while the County Assembly spent Kshs. 572,682,423.

Table 4: Performance of the Recurrent Budget

Department	A	B	C	D	Performance %	Growth %
	Actual 2024/25 (Kshs)	1 st Supplementary Budget 2025/26 (Kshs)	Actual 2025/26 (Kshs)	Variance (B-C)		
4511-Administration	3,698,654,708	3,811,886,957	3,548,821,143	263,065,814	93	-4.05
4512-Finance	210,333,344	217,771,904	207,558,215	10,213,689	95	-1.32
4513-Health	191,139,660	225,790,219	199,221,916	26,568,304	88	4.23
4514-Agriculture	15,627,349	29,500,000	29,188,276	311,724	99	86.78
4515-Infrastructure	33,194,127	57,500,676	49,276,355	8,224,321	86	48.45
4516-Education &	98,728,092	110,613,951	110,613,951	-	100	12.04
4517-Trade	13,025,496	15,910,000	14,771,475	1,138,525	93	13.40
4518-Gender	4,000,000	11,500,000	11,500,000	-	100	187.50
4519-Water	12,546,640	16,600,165	11,768,673	4,831,492	71	-6.20
4521-Nanyuki	2,100,000	3,500,000	3,500,000	-	100	66.67
4523-Rumuruti	2,000,000	3,000,000	3,000,000	-	100	50.00
4524-Nyahururu	0	1,000,000	-	1,000,000	-	
Sub Total	4,281,349,416	4,504,573,872	4,189,220,003	315,353,868	93	-2.15
County Assembly	561,329,106	574,701,082	572,682,423	2,018,659	100	2.02
Grand Total	4,842,678,522	5,079,274,954	4,761,902,426	317,372,527	94	-1.67

Development expenditure performance

In FY 2025/26, the County's development expenditure was Kshs. 2,733,410,617 compared to Kshs. 2,070,763,852 in FY 2024/25, reflecting a growth of 32 percent. Of this, the County Executive spent Kshs. 2,724,955,365 while the County Assembly accounted for Kshs. 8,455,252.

The table below shows the County's expenditure performance across departments.

Table 5: Performance of the Development Budget

Department	A	B	C	D	Performance %	Growth %
	Actual 2024/25 (Kshs)	1 st Supplementary Budget 2025/26 (Kshs)	Actual 2025/26 (Kshs)	Variance (B-C)		
Administration	13,993,576	375,412,341	14,877,457	360,534,884	4	6.32
Finance	577,413,462	496,283,113	389,167,185	107,115,928	78	-32.60
Health	754,061,810	1,234,711,396	918,435,331	316,276,065	74	21.80
Agriculture	90,956,238	426,528,951	409,578,883	16,950,068	96	350.30
Infrastructure	321,170,740	892,505,355	496,920,381	395,584,974	56	54.72
Education	35,916,983	98,937,543	52,642,598	46,294,945	53	46.57
Trade	85,083,977	554,544,275	118,686,575	435,857,700	21	39.49
Gender	1,500,000	4,997,219	4,997,219	-	100	233.15
Water	147,366,055	372,218,772	180,326,160	191,892,612	48	22.37
Nanyuki	5,000,000	194,945,299	113,980,421	80,964,878	58	2179.61
Rumuruti	5,000,000	53,028,938	25,343,155	27,685,783	48	406.86
Nyahururu	0	5,000,000		5,000,000	-	
Sub Total	2,037,462,841	4,709,113,202	2,724,955,365	1,984,157,837	58	33.74
County Assembly	33,301,010	10,498,918	8,455,252	2,043,666	81	-74.61
Grand Total	2,070,763,851	4,719,612,120	2,733,410,617	1,986,201,503	58	32.00

Pending bills

Pending bills continue to pose a significant fiscal risk to the County Government by constraining cash flow, reducing fiscal flexibility and delaying implementation of development programmes. Accumulated obligations also expose the County to legal claims, interest charges and reputational risks.

The County Government remains committed to the gradual settlement of verified pending bills through annual budgetary allocations while ensuring that no new pending bills are accumulated outside the approved budget framework.

To strengthen pending bill management, the County Government will continue to:

- Verify and prioritise settlement of eligible pending bills;
- Strengthen commitment controls through IFMIS;
- Enhance procurement planning and contract management;
- Improve cash flow forecasting; and
- Enforce compliance with the Public Finance Management Act and related regulations.

The county Pending for the FY 2025-26 is as shown in the table below

Table 6: Pending Bills Summary Report Annual FY 2025-2026

Description	Balance B/F For FY 2024/2025	Additions During the Period Ended June,2026	Paid during the Period Ended June,2026	Adjustment during the Period Ended June,2026	Balance C/F during the Period Ended June,2026
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	92,521,595	19,230,000	28,243,825	-21,321,330	62,186,441
Construction of civil works	287,915,189	66,426,501	136,635,760	-1,446,816	216,259,114
Supply of goods	188,491,796	38,364,663	39,285,901	-4,043,535	183,527,023
Supply of services	194,412,894	26,344,187	79,860,363	-10,527,593	130,369,125
Salary	188,084,043	294,079,039	188,084,043	-	294,079,039
Total	951,425,517	444,444,390	472,109,891	-37,339,273	886,420,743

Source: Pending bills report FY 2026/2027

2.3 County Entities

County entities play an important role in supporting implementation of County Government programmes through delivery of specialised services and management of devolved functions. Their financial performance contributes significantly to the County's overall fiscal position and service delivery outcomes.

Section 201 of the Public Finance Management (County Governments) Regulations, 2015 provides for the establishment and financial management of County entities. Table 6 presents the budget performance of County entities during the financial year under review.

Table 7: County Entities Budget Performance in FY 2025/2026

Entity	Budget Estimates FY 2025/26				Variance	
	Recurrent		Development		Rec	Dev
	Budget	Actual	Budget	Actual		
	A	B	C	D	E=A-B	F=C-D
Laikipia County Revenue Board	35,000,000	35,000,000	10,000,000	10,000,000	0	0
Laikipia County Emergency Fund	25,000,000	13,038,282	54,182,843	18,368,574	11,961,718	35,814,269
Laikipia County Development Authority	7,000,000	7,000,000			0	0
Laikipia County VTCs	16,000,000	15,849,000	32,500,000	20,387,792	151,000	12,112,208
Nanyuki Municipality Board	3,500,000	3,500,000	194,945,299	113,980,421	0	80,964,878
Rumuruti Municipality Board	3,000,000	3,000,000	53,028,938	25,343,155	0	27,685,783
Nyahururu Municipality Board	1,000,000	0	5,000,000	0	1,000,000	5,000,000
Laikipia County-Co-operative Fund			8,000,000	8,000,000	0	0
Laikipia County Leasing Fund			105,000,000	57,739,538	0	47,260,462
Laikipia County Car and Mortgage Fund	15,000,000	15,000,000			0	0
Laikipia County Education Bursary Fund	75,000,000	75,000,000			0	0
TOTAL	180,500,000	167,387,282	462,657,080	253,819,480	13,112,718	208,837,600

Source: Annual Financial Statements 2025/2026

This performance was influenced by the shortfall in realization of own source revenue (Exclusive of A.I.A) and untimely receipt of grants.

2.4 Fiscal Balance (Net Position)

The County's fiscal balance reflects the relationship between total revenue realised and total expenditure incurred during the financial year.

In FY 2025/2026, the county achieved 88.4 percent revenue realization falling short of its targeted revenue, which in turn negatively impacted absorption levels which stood at 76.5 percent. Reported expenditure was aligned with available cash flows with Outstanding balances and pending bills planned for and given priority in FY 2025/2026.

The County Government maintained fiscal discipline by aligning expenditure with available resources while prioritising essential services and settlement of outstanding obligations. Continued efforts to enhance revenue mobilisation and improve expenditure efficiency will strengthen fiscal sustainability over the medium term.

2.5 Effects of the 2025/2026 Fiscal Performance on the 2026 County Fiscal Strategy Paper

Due to additional cash flows, adjustments were made to the budget ceilings as illustrated in the table below.

Table 8: 2025-26 Budget ceilings as compared to the 2025 CFSP Sector ceilings

Departments	Budget 2025-26			CFSP 2025			Variance
	Budget	Budget	Total	Budget	Budget	Total	
	Recurrent	Development		Recurrent	Development		
Administration	3,724,804,576	387,940,518	4,112,745,094	3,682,500,000	17,730,594	3,700,230,594	412,514,500
CPSB	15,000,000	0	15,000,000	15,000,000	0	15,000,000	0
Finance	178,947,870	489,274,580	668,222,450	147,531,130	467,100,270	614,631,400	53,591,050
Revenue Board	35,000,000	10,000,000	45,000,000	35,000,000	10,000,000	45,000,000	0
LCDA	7,000,000	0	7,000,000	7,000,000	0	7,000,000	0
Health	140,640,000	740,373,752	881,013,752	99,570,000	376,440,000	476,010,000	405,003,752
LHS Nanyuki	51,750,000	293,250,000	345,000,000	51,750,000	293,250,000	345,000,000	0
LHS Nyahururu	36,000,000	204,000,000	240,000,000	36,000,000	204,000,000	240,000,000	0
Agriculture	17,498,370	342,553,482	360,051,852	16,000,000	101,390,000	117,390,000	242,661,852
Infrastructure	55,513,054	967,908,612	1,023,421,666	40,000,000	471,300,000	511,300,000	512,121,666
Education	103,500,000	112,834,686	216,334,686	103,000,000	68,000,000	171,000,000	45,334,686
Trade	15,910,000	132,288,216	148,198,216	15,910,000	38,390,000	54,300,000	93,898,216
Gender	11,500,000	7,994,405	19,494,405	11,500,000	3,000,000	14,500,000	4,994,405
Water	14,600,165	358,890,104	373,490,269	14,600,165	105,000,000	119,600,165	253,890,104
Nanyuki Mun.	3,500,000	162,635,998	166,135,998	3,500,000	10,000,000	13,500,000	152,635,998
Nyahururu Mun.	1,000,000	5,000,000	6,000,000	1,000,000	5,000,000	6,000,000	0
Rumuruti Mun.	3,000,000	53,028,938	56,028,938	3,500,000	4,000,000	7,500,000	48,528,938
Sub Total	4,415,164,035	4,267,973,291	8,683,137,326	4,283,361,295	2,174,600,864	6,457,962,159	2,225,175,167
Assembly	531,501,082	2,498,918	534,000,000	504,000,000	30,000,000	534,000,000	0
Grand Total	4,946,665,117	4,270,472,209	9,217,137,326	4,787,361,295	2,204,600,864	6,991,962,159	2,225,175,167

The variance of Kshs 2,225,175,167 between the CFSP 2025 and the FY 2025/2026 Budget Estimates was attributable to Conditional Grants, the Emergency Fund balance and opening balances which were not incorporated into the CFSP as detailed in table below.

Table 9: Comparison of CFSP 2025 and Approved Budget FY 2025/26 Revenue

Revenue Source	CFSP 2025	Approved Budget FY 2025/2026
Equitable share	5,640,962,159	5,640,962,159
Own Source Revenue	1,351,000,000	1,351,000,000
Total	6,991,962,159	6,991,962,159
Additional Allocation		
Conditional Grants	0	1,220,744,139
Emergency fund Opening bal.	0	42,174,310
Opening bal.	0	962,256,718
Total	0	2,225,175,167
Grand Total	6,991,962,159	9,217,137,326

The 2025 CFSP, own source revenue target was Kshs 1,351,000,000 while the actual collection amounted to Kshs 1,367,883,741 surpassing the approved target by Kshs. 16,883,741 which represents 101.3 % performance.

The positive performance reflects enhanced revenue collection efforts by the County Revenue Board. Going forward, the County Revenue Board will sustain and strengthen its revenue enhancement measures to consolidate these gains and further improve Own Source Revenue performance.

2.6 Compliance with the fiscal responsibility principles

PFM act section 107 and PFM regulation. no 25 require County Governments to comply with following fiscal responsibility principles;

- The County Government's recurrent expenditure should not surpass its total revenue. In FY 2025/2026, Laikipia County's recurrent spending amounted to Kshs. 4,761,902,426 which was 55.10 percent of the total revenue of Kshs 8,640,705,817.
- Over the medium term, at least 30 percent of the County Government's budget should be allocated to development expenditure. In the FY under review, the County allocated Kshs. 4,719,612,120 to development, representing 48.1 percent of the total budget of Kshs. 9,798,887,065
- The County Government is required to ensure that spending on wages and benefits for public officers does not exceed 35 percent of its total revenue. However, in the FY 2025/2026, the wage bill amounted to Kshs 3,578,371,610 accounting for 41.4 percent of the total revenue.
- Over the medium term, government borrowing should strictly be directed towards financing development expenditure. In line with Section 107(d) of the PFM Act, the County did not incur any debt.
- The County intends to retain a predictable tax regime taking into account any tax reforms that may be made in the future.

CHAPTER THREE

RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1 Introduction

An overview of recent macroeconomic changes and their implications for the implementation of the County budget for FY 2025-2026 is provided in this section.

3.2 Recent Economic Developments and Outlook.

3.2.1 International Scene

Global economic growth is expected to grow at a rate of 3.0 percent in 2026 from 3.5 percent in 2025 before recovering to 3.4 percent in 2027. Growth in advanced economies is projected to remain subdued with growth rising slightly from 1.7 percent in 2026 to 1.8 percent in 2027. Emerging Market and Developing Economies are projected to grow moderately at 3.8 percent in 2026 and 4.5 percent in 2027. The table below shows IMF growth forecast. The global economy is expected to experience slower growth in 2026, mainly due to the effects of the Middle East conflict. Higher energy prices, inflationary pressures, supply chain disruptions, and greater geopolitical uncertainty are weighing on economic activities. Growth is expected to improve in 2027 as energy markets gradually normalize and geopolitical tensions ease. Increased investment and productivity gains from AI-driven technologies are also expected to support the recovery. However, the recovery will not be uniform. Energy-exporting and technology-intensive economies are likely to perform better, while energy-importing countries with limited participation in the technology-driven expansion may experience weaker growth.

Table 10: Global Economic Forecast by Percentage

Economy	Growth (percent)					
	Actual				Projections	
	2022	2023	2024	2025	2026	2027
World	3.6	3.5	3.5	3.5	3.0	3.4
Advanced economies	2.9	1.8	1.9	1.9	1.7	1.8
<i>United States</i>	1.9	2.9	2.8	2.1	2.3	2.2
<i>Japan</i>	1.0	1.4	0.2	1.1	0.6	0.7
<i>Euro area</i>	3.4	0.5	1.0	1.4	0.9	1.2
Emerging markets and developing economies	4.1	4.7	4.5	4.5	3.8	4.5
<i>China</i>	3.0	5.4	5.0	5.0	4.6	4.1
<i>India</i>	7.0	9.2	7.1	7.7	6.4	6.7
Sub-Saharan Africa	4.0	3.6	4.2	4.5	4.3	4.5
<i>South Africa</i>	1.9	0.8	0.5	1.1	1.1	1.3
<i>Nigeria</i>	3.3	2.9	4.1	4.0	4.1	4.3

3.2.2 Global economic developments (recent)

This section summarizes recent global events and trends that materially affect developing economies and county revenues/expenditure through trade, aid flows, remittances, commodity prices and financial conditions.

Major themes:

Trade & Supply Chain Realignment: Major economies have transitioned toward unilateral trade restrictions and near-shoring. For developing countries, this fragmentation dampens aggregate export demand for traditional agricultural and manufacturing outputs. Ongoing conflicts in the Middle East and shipping disruptions along key transit routes (like the Strait of Hormuz) have driven up maritime freight rates, insurance premiums, and import costs.

Commodity Price Volatility: Disruptions in oil and gas markets have triggered significant price hikes. For energy-importing developing nations, this has stalled the global disinflation trend. Essential agricultural inputs, such as fertilizer, remain costly and prone to supply constraints. High local fuel and input costs depress regional commercial activity, directly reducing localized tax collections (like business permits, cess and property fees) while escalating the cost of executing public works projects.

Financial Conditions & Sovereign Debt Pressures: Tight global financial conditions and elevated sovereign debt pressures in Sub-Saharan Africa are severely constraining public budgets, crowding out vital development spending and deepening risks within domestic banking systems.

Tighter financial conditions for emerging markets at times: Shifts in global risk appetite, interest rate differentials and capital flows can increase borrowing costs for sovereigns and the private sector in emerging markets. Persistent global inflation pressures also mean that central banks have to keep interest rates elevated longer than expected.

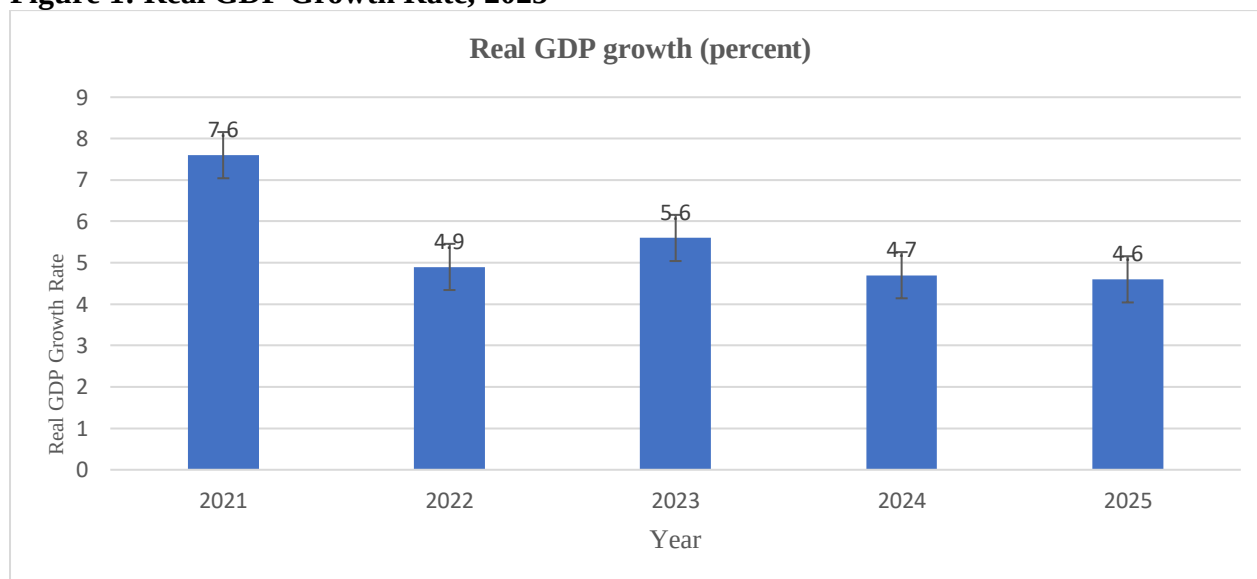
Aid Flows (Official Development Assistance): cuts on foreign aid often force governments to downscale critical public programs or absorb the costs into strained local budgets and this directly impacts grassroots sectors like health, clean water and agricultural extension services.

Remittances: Sweeping policy adjustments and tighter immigration frameworks in several major advanced economies are placing downward pressure on global labor mobility. This negatively affects remittance inflows which has direct adverse effects on purchasing power especially on the sub-Saharan Africa and also depresses the localized consumption-based tax base (such as market fees and value-added collections)

3.2.3 National Macro-Economic Performance

The national real Gross Domestic Product (GDP) increased from Kshs 10,901,563 million in 2024 to Kshs 11,406,590 million in 2025 (Central Bank, 2025). This represents a 4.6 percent expansion, slightly lower than the 4.7 percent revised growth recorded in 2024. The 2025 performance reflects continued resilience of the economy, reinforced by constructive monetary adjustments from the Central Bank of Kenya, solid service sector outputs and ongoing administrative input subsidies supporting local harvest yields.

Figure 1: Real GDP Growth Rate, 2025



Kenya's economic growth in 2025 was majorly driven by a strong rebound in agricultural productivity due to favorable weather, vibrant performance in service sectors like fintech and mobile money and a recovery in construction and manufacturing activities. The gross value added (GVA) from the agriculture, forestry and fishing sector grew by 3.1percent in 2025 compared to 4.4percent expansion recorded in 2024. The growth was driven by distinct seasonal weather shifts, abundant above-average long rains supported early-year crop production and pasture regeneration, while below-average short rains later in the year tempered overall annual output expansion. Other major sectors that supported growth in 2025 included: Financial and Insurance 6.5percent slightly lower than 7.6percent percent in 2024, reflecting tighter credit conditions, Transportation and Storage 2.1percent compared to a growth of 4.4percent in 2024, Manufacturing sector 2.1percent in 2025 compared to 2.8percent growth in 2024, Accommodation and Food Services 15.6percent, slowed from 25.7percent in 2024 though still reflecting a strong post-pandemic rebound. Information and Communication recorded a decelerated growth of 4.8percent percent compared to 7.2percent percent in 2024.

Central Bank Rate

The Central Bank Rate (CBR) eased monetary policy by lowering rates from 13.0 percent in August 2024 to 9.5 percent in August 2025 and subsequently dropping it to 8.75 percent by February 2026. The decision was driven by the need to further contain inflationary pressures arising from persistent currency depreciation, elevated global commodity prices, inject liquidity and stimulate private sector credit growth. Short term interest rates have declined in line with the easing of the monetary policy. As a result of the ongoing institutional push by the CBK to force banks into offering cheaper, more accessible capital to revitalize the broader economy.

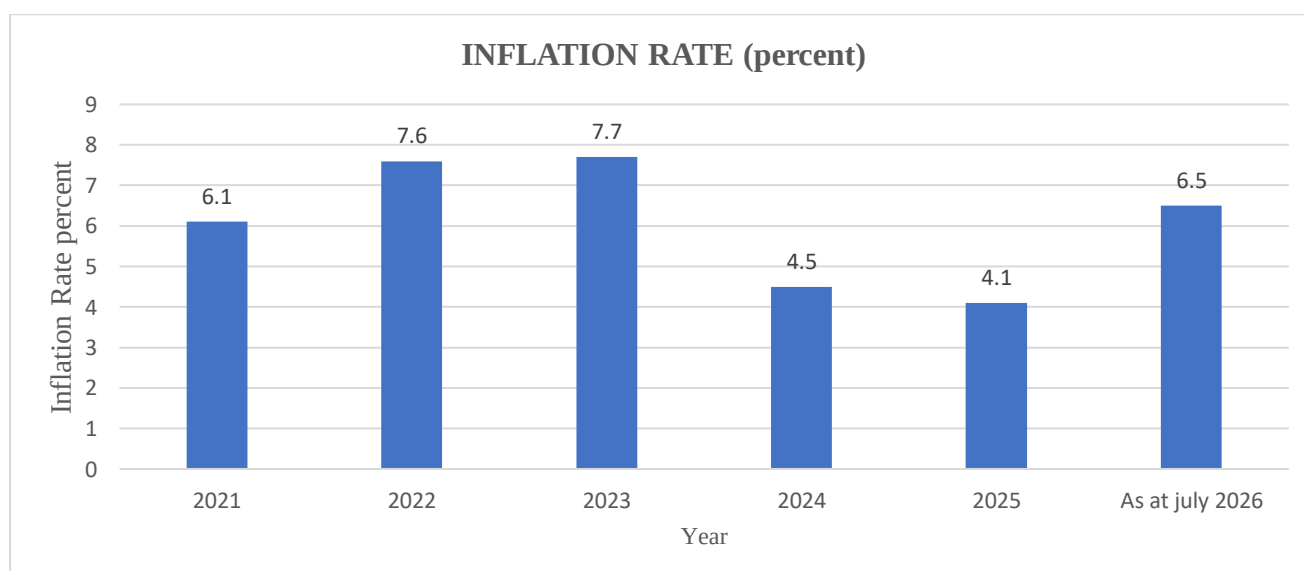
Employment

Employment in both the informal and formal sectors, excluding pastoralist and small-scale farming, rose from 20.8 million in 2024 to 21.6 million in 2025. The total private sector formal employment was 2.245 million in 2025 up from 2.19 million in 2024 and the public sector formal employment was 1.07 million up from 1.02 million in 2024.

Inflation Rate

The annual inflation rate eased significantly from 6.6 percent in 2024 to 4.5 percent in 2025 and rose back during 2026 climbing from 4.4percent in January to 6.7 percent in May 2026, before stabilizing around 6.5 percent as of July 2026. Despite staying relatively stable in the first quarter of the year, inflation accelerated sharply in the second quarter due to rising fuel taxes and geopolitical tensions affecting global oil markets.

Figure 2: Inflation Rate, 2021-July 2026



Poverty Levels

Analysis of the 2022 Kenya Continuous Household Survey (KCHS) data revealed that the individual poverty headcount rate was at 39.8 percent in 2022 compared to 38.6 percent in 2021. This implies that 20.2 million individuals were unable to meet the overall poverty threshold. The rate was lower in urban areas compared to rural areas with 33.2 and 42.9 respectively.

Estimating the overall poverty rate at the household level in 2022 suggests that about 3 in 10 households in Kenya are poor (2022 Kenya Poverty Report) with a poverty gap of 8 percent. Household poverty is higher in rural areas compared to urban areas with rates of 38 percent and 26 percent respectively across all age groups.

The findings further showed that the hard-core poverty headcount rate for individuals was 7.1 percent in 2022 meaning 3.6 million individuals lived in conditions of abject poverty.

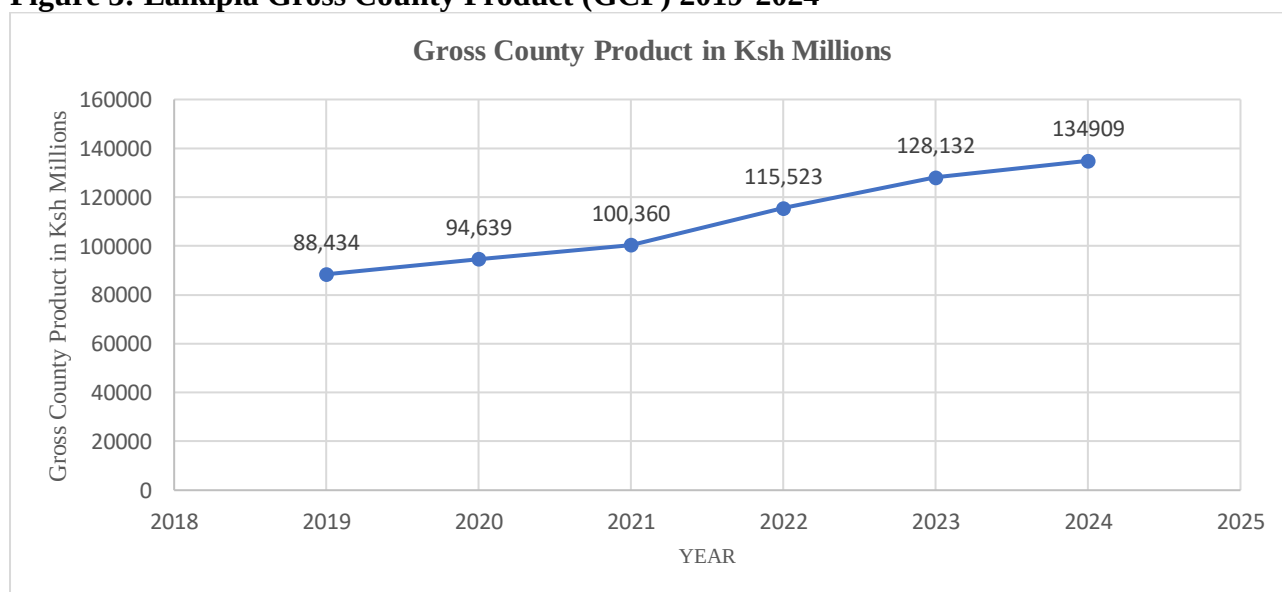
3.3 County Economic Performance and Outlook

3.3.1 County Economic Performance

3.3.1.1 Gross County Product (GCP)

Measures the monetary value of all final goods and services produced within a specific county's borders, serving as a geographic breakdown of a nation's Gross Domestic Product (GDP). Laikipia County contributed approximately 0.9 percent to the national GDP annually (GCP, 2024). Laikipia gross county product (GCP) grew by 6.8 percent from Kshs.128.1 billion in 2023 to 134.9 billion in 2024.

Figure 3: Laikipia Gross County Product (GCP) 2019-2024



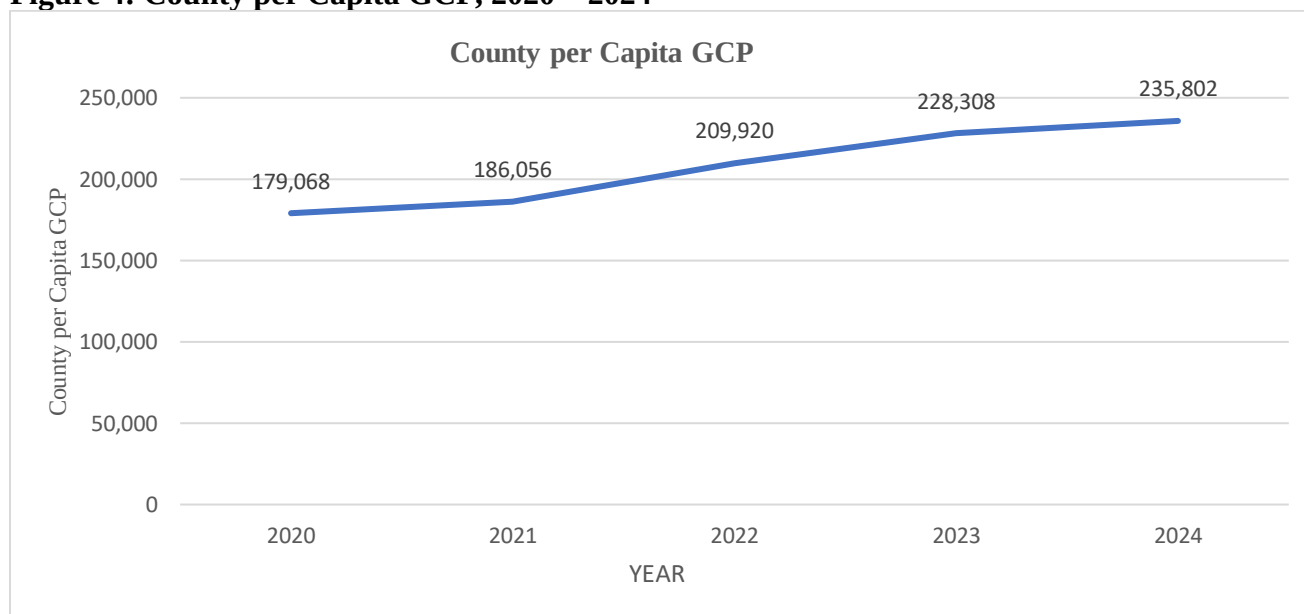
3.3.1.2 County poverty rate

According to statistics derived from the Kenya Continuous Household Survey data compiled for the period leading into the Kenya Poverty Report 2022, the overall monetary (absolute/overall) poverty rate in Laikipia County stood at 38 percent which is slightly below the national average of 38.6percent. 28.5percent of the population falls below the food poverty line compelled by the fact that 80percent of Laikipia's land is arid or semi-arid, limiting agricultural output and unpredictable rainfall patterns frequently lower crop production for staples like maize and beans. This level of poverty affects tens of thousands of households across rural and peri urban parts of Laikipia, constraining access to health, education, nutrition, and economic opportunities. The persistent gap between county and national poverty rates signals the need for stronger social protection, livelihood diversification and targeted interventions to uplift vulnerable populations.

3.3.1.3 Per Capita Income

Laikipia county gross county product per capital output is recorded at KSh 235,801 which is moderately below Kenya's national macroeconomic average per capita output (which was roughly KSh 309,460 in 2024).

Figure 4: County per Capita GCP, 2020 – 2024



3.3.2 County Fiscal Outlook

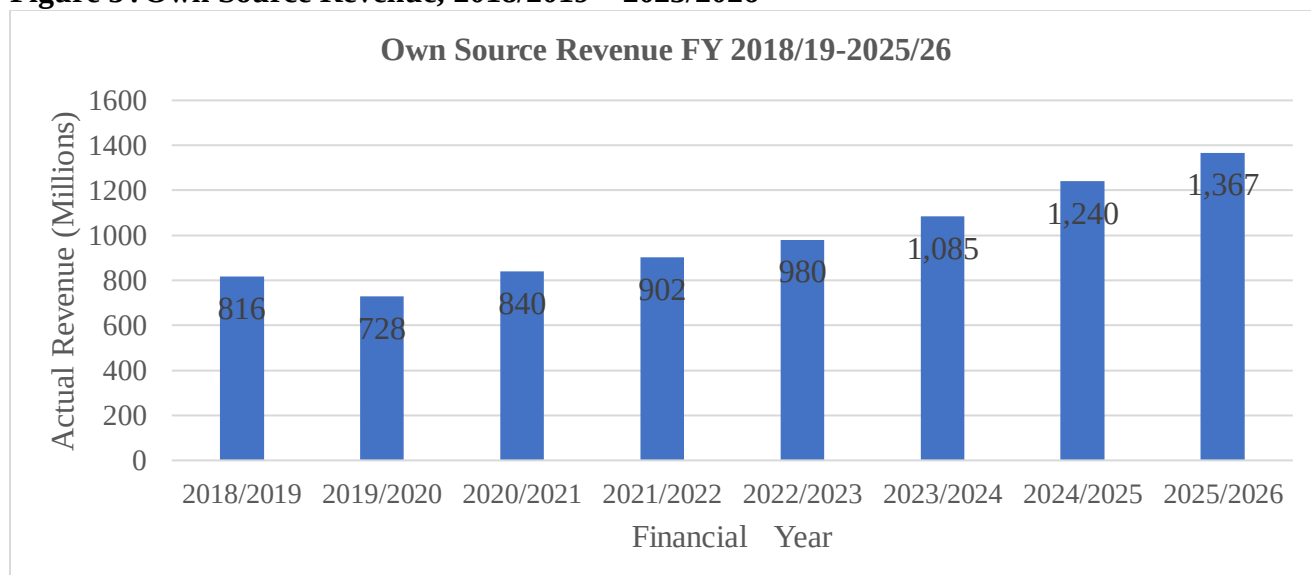
The government is committed to enhancing resource mobilization as a core driver for the county's socio-economic transformation. In FY 2025/2026, the county's own-source revenue rose to Kshs 1,367,883,740 billion, up from Kshs 1,239,504,563 billion in FY 2024/2025 representing an increase in revenue of Kshs 128,379,178 which is 10.4 percent growth. The projection in FY 2026/2027 is Kshs

1.5 billion. The strategic pillars supporting Laikipia own source revenue policy include deployment of electronic revenue collection and tracking systems across all county departments, onboarding previously non-compliant or evading businesses, conducting continuous public participation, consultations and taxpayer sensitization to build trust and voluntary compliance and collaborating with national agencies and advisory groups to refine revenue administration, forecasting models and internal monitoring systems. The government will actively establish new and strengthen existing partnerships and collaborations with donors and private investors to access additional resources for funding the County's development agenda.

Table 11: Own Source Revenue, 2018/2019 – 2025/2026

Financial Year	Actual Revenue (Millions)
2025/2026	1,367
2024/2025	1,240
2023/2024	1,085
2022/2023	980
2021/2022	902
2020/2021	840
2019/2020	728
2018/2019	816

Figure 5 : Own Source Revenue, 2018/2019 – 2025/2026



3.3.3 County Sectoral Outlook/ County Economic Outlook and Policies

In 2026, Laikipia County is expected to sustain moderate economic momentum, riding on national recovery trends and county-level interventions. Kenya's GDP is projected at 5.0 percent in 2026.

Within the county, growth will be driven by agriculture, value addition and services anchoring local incomes. The county will emphasize agricultural modernization by promoting certified inputs, irrigated farming and agro-processing to stabilize yields and boost food security. MSMEs and trade are projected to play a pivotal role in employment and revenue growth, supported by capacity building, improving business registration and one-stop advisory services at county level, improved market access and enhanced infrastructure. Investments in water harvesting, rural roads and digital systems will further facilitate cross-sectoral productivity gains. The county is focusing on improving access to quality healthcare through ensuring the availability of essential medical supplies, engaging in public health campaigns and provision of specialized medical facilities, maternal health, mental health services and health education to reduce the burden of diseases. Additionally, the county has embarked on enhancing infrastructure and access to key tourism sites. However, the outlook flags risks from erratic weather and fiscal constraints, making resilience measures and fiscal prudence vital for achieving sustainable growth.

Table 12: County Share of GDP by Economic Activity, 2019-2024

Economic Activity	2019	2020	2021	2022	2023	2024
Agriculture, forestry and fishing	1.1	1.1	0.9	1.1	1.0	0.9
Mining and quarrying	0.2	0.2	0.2	0.2	0.2	0.2
Manufacturing	0.3	0.3	0.3	0.3	0.3	0.3
Electricity supply	0.2	0.3	0.2	0.2	0.3	0.3
Water supply; waste collection	2.0	2.1	2.3	2.2	2.1	2.0
Construction	1.3	1.3	1.3	1.3	1.3	1.3
Wholesale and retail trade; repair of motor vehicles	1.1	1.1	1.1	1.1	1.1	1.1
Transport and storage	1.0	1.1	1.1	1.2	1.1	1.1
Accommodation and food service activities	1.6	1.6	1.6	1.6	1.6	1.6
Information and communication	0.8	0.9	0.8	0.9	0.9	0.9
Financial and insurance activities	0.3	0.3	0.3	0.3	0.3	0.3
Real estate activities	0.6	0.6	0.6	0.6	0.6	0.6
Professional and technical services	1.0	1.0	1.0	1.0	1.0	1.0
Administrative support services	1.4	1.4	1.4	1.4	1.4	1.4
Public administration and defense	1.6	1.6	1.4	1.6	1.5	1.3
Education	1.1	1.1	1.1	1.1	1.1	1.1
Human health and social work activities	0.5	0.5	0.6	0.6	0.6	0.7
Other service activities	1.0	1.0	1.0	1.0	1.7	1.7
Financial services indirectly measured	0.3	0.3	0.4	0.4	0.3	0.3
GCP Share to GDP	0.9	1.0	0.9	1.0	0.9	0.9

Progress Report on Budget Implementation.

The county has encountered challenges in implementing the FY 2025/2026 fiscal framework, primarily due to delays in the rollout of the EGP procurement system in the first and second quarter of the financial year. Even though the county achieved its own source revenue collection targets, it still faced severe cash flow imbalances attributed to seasonal business license renewals, agricultural harvest cycles or lumpy property rate payments. The county has also faced systemic and administrative bottlenecks like outdated valuation roll leading to massive undervaluation or omission of new real

estate assets. This kind of revenue cashflow mismatch leads to stalling of essential service delivery and inflates pending bills.

Medium Term Fiscal Framework

In the medium term, the County's fiscal policy objective is to prioritize the sectors of Health, Infrastructure, Agriculture, Water and Education. To ensure that public services are provided, other sector allocations will be based on available resources.

The County Government will continue to put effort in mobilizing own source revenue to support service provision. Expenditures in the medium-term will be guided by the fiscal responsibility principles as highlighted in the PFM Act, 2012.

To increase effectiveness and efficiency in utilization of resources, the county will rationalize expenditures with an aim of getting value for money in its investments.

The macroeconomic assumptions for FY 2026/27 and medium-term budget are outlined below:

- i. Global macroeconomic conditions remain stable
- ii. Real GDP is projected to grow between 4.5percent and 5.0percent, and to sustain this growth rate over the medium term.
- iii. Favorable weather conditions are anticipated to boost agricultural productivity
- iv. Inflation is expected to be maintained within the target range of 5+-2.5 percent
- v. Interest rates are expected to continue declining in 2026 in line with the monetary policy stance and remain stable over the medium term; and
- vi. Exchange rate is expected to remain stable.

Risks to the Outlook and possible mitigation measures.

a) Man-made and natural risks

i)Political Risk

Political tensions represent a significant downside risk to Kenya's economic performance. The experience of the 2024 Finance Bill protests demonstrated how political and social tensions can weaken business confidence, delay private investment and disrupt economic activity. As Kenya approaches the 2027 General Election, uncertainty may increasingly influence the decisions of entrepreneurs, domestic investors, tourists and foreign investors. Start-ups may postpone investment because of uncertainty over taxation, regulation and consumer demand, while established firms may delay expansion and recruitment. The tourism sector remains particularly vulnerable to perceptions of insecurity, while agriculture may be affected through disruptions to markets, transportation, agricultural inputs and government policies. Foreign investors may also

adopt a wait-and-see approach as they assess the potential economic policies and political stability of the post-2027 government.

Mitigation

The County will ensure that it remains politically neutral and that public resources are not used to favour particular political actors. Meaningful citizen participation and effective grievance-resolution mechanisms will equally be important to resolve economic and social grievances which otherwise can intensify political tensions. In addition, the county will work closely with businesses and investors to develop business-continuity measures and provide reliable information on the operating environment before during and after elections.

ii) Natural Risks

Disasters such as landslides, earthquakes, floods, fires and drought cause economic destruction and damage natural resources. Sudden events cause immediate damage, while slow-onset disasters inflict prolonged harm. The Kenya Meteorological Department has already pronounced that Kenya should brace for heavy above-average El Niño rains from September 2026 through early 2027. The main economic issue is that El Niño can produce abnormally heavy rainfall and flooding in some parts of Kenya, while climate variability can also create drought conditions elsewhere or in subsequent seasons. El Niño-related weather extremes can adversely affect economic growth, household incomes, food security, damage to physical infrastructure, loss of lives and government finances.

To mitigate the economic impacts of disasters the county will; invest in resilient infrastructure; develop strong disaster preparedness and response plans to facilitate quick recovery; support education and training in disaster management; implement risk reduction measures like early warning systems and drought-resistant practices to minimize vulnerability; encourage communities to adopt adaptive strategies to better manage and recover from recurring risks.

b) Technological Risks

Technological risks can hinder operations and service delivery. One major risk is cyber security threats, where systems are vulnerable to hacking and data breaches. To mitigate this, counties should implement strong security measures, such as encryption and multi-factor authentication, while also training staff on cyber security protocols.

Another risk is data privacy, as the collection of citizens' information may lead to misuse or breaches. The County will comply with data protection laws and restrict access to sensitive information. System failures and technical glitches can also disrupt services, so investing in reliable infrastructure and regular maintenance is essential.

Finally, the rapid pace of technological change can lead to obsolescence. Laikipia will regularly update its systems and train staff to stay current with advancements.

c) Micro- Economic shocks

The most critical challenge Kenya faces is the high cost and limited access to credit, public debt burden and debt servicing costs and weak revenue collection. The domestic economy feels this impact as slower growth, weaker job creation and tighter household finances, creating circle where low demand feeds back into weaker business activity and tax revenues.

Kenya can ease its current economic pressures by expanding affordable credit access, reducing reliance on domestic borrowing and restructuring costly debts to free fiscal space. Strengthening revenue mobilization through tax base expansion, digital compliance systems and stable tax policies will enhance fiscal capacity. In the long run, supporting MSMEs growth, promoting exports and investing in infrastructure, skills and governance will build resilience and drive sustainable economic growth.

d) Unrealistic Budgets

There has been consistent under-performance of revenue which results to under-absorption particularly the development funds. To mitigate against this, there is need for realistic budgeting to ensure that estimated revenues are as close as possible to the reality.

Instilling financial discipline and improving financial management practices that includes budgetary oversight will result to realistic planning and budgeting.

e) Pending Bills.

Pending bills present several risks to county governments, impacting both financial stability and service delivery. One major risk is financial strain, as accumulated unpaid bills can lead to liquidity issues, making it difficult to meet current obligations.

To mitigate this, the county will continue to have annual budget allocations to clear part of the pending bills.

f) Wage Bill

Wage bills take the highest proportion of the budget, therefore reducing the available resources to be allocated to critical services and development programs.

To mitigate this, the county is implementing performance-based evaluations and meritocracy will ensure that remuneration is directly linked to productivity and contributions.

CHAPTER FOUR

RESOURCE ALLOCATION FRAMEWORK

4.1 Introduction

This section presents the County's resource envelope and planned expenditure allocations for the FY 2026/2027. It also highlights recent macroeconomic developments and their implications for budget implementation during the financial year and over the medium term.

4.2 Financial Outlook

Kenya's economic growth moderated slightly, with real GDP growing by 4.6 percent in 2025, compared with 4.7 percent in 2024 according to the 2026 Economic Survey. Growth was supported by positive performance across all major sectors, notably accommodation and food services (15.6 percent), mining and quarrying (14.9 percent), public administration (8.3 percent), financial and insurance activities (6.5 percent), construction (6.8 percent), and agriculture, forestry and fishing (3.1 percent).

The outlook has strengthened in early 2026, with real GDP growing by 5.3 percent in the first quarter of 2026, compared with 4.9 percent in the corresponding quarter of 2025. Agriculture, construction, manufacturing, financial services, ICT and accommodation and food services all recorded positive growth.

Inflation, however, remains a concern, with annual inflation recorded at 6.4 percent in June 2026, driven mainly by increases in food, transport and housing, water, electricity, gas and other fuels. The economic outlook therefore remains exposed to risks arising from climate-related shocks, food and energy price pressures, fiscal constraints, global commodity price movements and geopolitical tensions. Overall, the improving growth performance provides a more positive outlook, although continued attention to inflation, fiscal pressures and external risks remains necessary.

4.3 Medium Term Expenditure Framework

The CFSP 2026 provides the framework for resource allocation in the FY 2026/27 and over the medium term. Based on recent developments and the economic outlook, the CFSP identified key priority areas to support economic development, with greater focus on health, infrastructure and roads, agriculture, and education.

The County Integrated Development Plan (CIDP), Annual Development Plans (ADPs) and County Fiscal Strategy Paper (CFSP) will continue to guide resource allocation over the medium term, in accordance with the Public Finance Management Act, 2012. The County will continue to prioritize financing and public investment in key sectors. Sector-specific interventions are highlighted below.

Table 13: Projected Shareable Revenues in the medium term

Revenue source	Budget	Actual (Kshs.)	Medium Term Revenue projections (Kshs.)			
	2025/2026	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Equitable share	6,104,082,008	6,104,082,008	6,298,325,916	6,473,019,357	6,620,133,433	6,998,612,673
Own source revenue	1,351,000,000	1,367,883,741	1,500,000,000	1,550,000,000	1,585,000,000	1,600,000,000
Total Revenues	7,455,082,008	7,472,847,041	7,798,325,916	8,023,019,357	8,205,133,433	8,598,612,673

Source; CFSP 2026

Table 14: Total Sector Ceilings for the MTEF Period 2026/2027-2029/2030

COUNTY SECTORS	APPROVED BUDGET 2026/27 (Kshs)	PROJECTIONS			percent SHARE			
		2027/2028 (Kshs)	2028/2029 (Kshs)	2029/2030 (Kshs)	2026/2027	2027/2028	2028/2029	2029/2030
County Administration and Office of the Governor	803,959,519	835,363,223	843,122,436	860,074,829	10.3	10.4	10.3	10.0
Finance and Economic Planning	938,496,029	958,185,830	989,930,797	1,058,352,137	12.0	11.9	12.1	12.3
Health and Sanitation	3,176,775,453	3,272,157,222	3,341,198,029	3,490,456,635	40.7	40.8	40.7	40.6
Agriculture Livestock and Fisheries	307,484,398	316,596,803	323,439,427	338,229,493	3.9	3.9	3.9	3.9
Infrastructure and Public Works	719,906,815	727,723,463	761,817,297	835,186,650	9.2	9.1	9.3	9.7
Education, Gender, Culture and Social Services	702,573,468	726,349,074	738,033,595	763,359,866	9.0	9.1	9.0	8.9
Trade and Enterprise development	116,428,993	119,296,892	122,666,661	129,936,363	1.5	1.5	1.5	1.5
Water, Environment and Natural resources	247,715,013	253,478,033	261,100,462	277,538,322	3.2	3.2	3.2	3.2
Nanyuki Municipality	71,908,092	74,238,468	75,572,145	78,459,603	0.9	0.9	0.9	0.9
Rumuruti Municipality	33,558,504	34,537,053	35,305,199	36,965,134	0.4	0.4	0.4	0.4
Nyahururu Municipality	38,888,754	39,935,095	40,942,416	43,117,164	0.5	0.5	0.5	0.5
County Assembly	640,630,878	665,158,200	672,004,969	686,936,477	8.2	8.3	8.2	8.0
Grand Total	7,798,325,916	8,023,019,357	8,205,133,433	8,598,612,673	100	100	100	100

NB: Conditional grants are excluded

Table 15: Total Sector Ceilings for the MTEF Period 2026/2027-2029/2030 (Recurrent and Development)

Department	APPROVED BUDGET		PROJECTIONS					
	2026/2027 (Kshs)		2027/2028 (Kshs)		2028/2029 (Kshs)		2029/2030 (Kshs)	
	Recurrent	Development	Recurrent	Development	Recurrent	Development	Recurrent	Development
County Administration and Office of the Governor	783,459,519	20,500,000	814,788,409	20,574,814	821,379,200	21,743,235	835,818,831	24,255,998
Finance and Economic Planning	447,592,195	490,903,834	465,490,461	492,695,369	469,255,795	520,675,002	477,505,188	580,846,948
Health and Sanitation	2,305,775,453	871,000,000	2,397,978,540	874,178,682	2,417,375,693	923,822,337	2,459,872,522	1,030,584,112
Agriculture Livestock and Fisheries	219,884,398	87,600,000	228,677,110	87,919,693	230,526,870	92,912,556	234,579,472	103,650,021
Infrastructure and Public Works	142,806,815	577,100,000	148,517,358	579,206,105	149,718,709	612,098,588	152,350,724	682,835,926
Education, Gender, Culture and Social Services	583,723,468	118,850,000	607,065,336	119,283,739	611,975,863	126,057,732	622,734,238	140,625,628
Trade and Enterprise development	67,228,993	49,200,000	69,917,338	49,379,554	70,482,897	52,183,765	71,721,968	58,214,395

Water and environment	133,715,013	114,000,000	139,061,994	114,416,039	140,186,861	120,913,601	142,651,309	134,887,014
Nanyuki Municipality	56,908,092	15,000,000	59,183,726	15,054,742	59,662,461	15,909,684	60,711,312	17,748,291
Rumuruti Municipality	23,558,504	10,000,000	24,500,559	10,036,495	24,698,743	10,606,456	25,132,940	11,832,194
Nyahururu Municipality	24,888,754	14,000,000	25,884,003	14,051,092	26,093,377	14,849,039	26,552,092	16,565,072
County Assembly	610,630,878	30,000,000	635,048,716	30,109,484	640,185,600	31,819,369	651,439,895	35,496,583
Grand Total	5,400,172,082	2,398,153,834	5,616,113,550	2,406,905,807	5,661,542,069	2,543,591,364	5,761,070,491	2,837,542,182

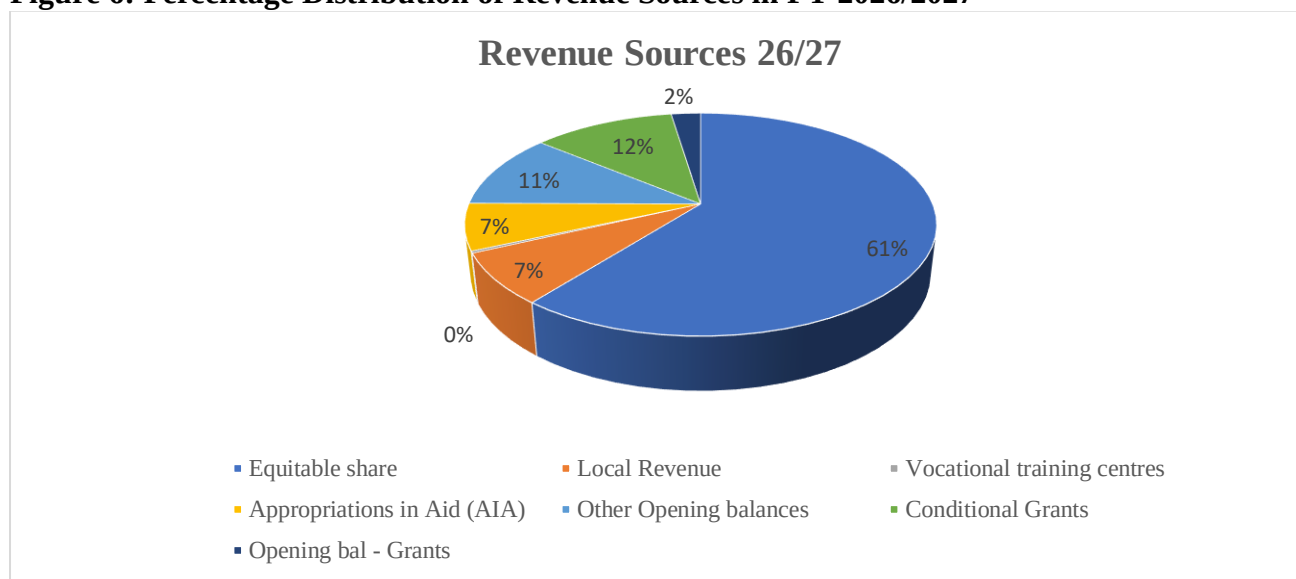
4.4 Budget Framework 2026/2027

(a) Revenue Projections

Table 16: Total County Revenue Trend, 2022/23–2026/27

Revenue source	2022/2023 (Kshs)	2023/2024 (Kshs)	2024/2025 (Kshs)	2025/2026 (Kshs)	2026/2027 (Kshs)
Equitable share	5,136,265,679	5,358,246,532	5,387,034,732	5,640,962,159	6,298,325,916
Equitable share Balance b/f	0	0	428,659,722	0	0
Equalization fund	161,661,764	0	0	0	0
Own Source Revenue	1,297,000,000	1,475,000,000	1,475,000,000	1,351,000,000	1,500,000,000
Local Revenue	710,000,000	842,500,000	842,500,000	704,000,000	769,250,000
Vocational training centres	25,000,000	30,000,000	30,000,000	21,000,000	30,000,000
Appropriations in Aid (AIA)	562,000,000	602,500,000	602,500,000	626,000,000	700,750,000
Opening balances	5,571,567	146,481,123	151,689,542	1,004,431,028	1,128,494,449
Opening bal CRF	5,571,567	103,993,512	145,840,622	962,256,718	0
CRF returns	0	180,466	0	0	0
Other Opening balances	0	27,307,145	5,848,920	42,174,310	1,128,494,449
Stimulus fund bal	0	15,000,000	0	0	0
Sub-Total	6,600,499,010	6,979,727,655	7,442,383,996	7,996,393,187	8,926,820,365
Conditional Grants	363,303,602	746,737,617	642,542,051	1,220,744,139	1,205,507,798
Opening bal - Grants	0	0	0	0	250,000,000
Sub-Total	363,303,602	746,737,617	642,542,051	1,220,744,139	1,455,507,798
Total Receivable Revenues	6,963,802,612	7,726,465,272	8,084,926,047	9,217,137,326	10,382,328,163
<i>medical equipment leasing</i>	0	124,723,404	0	0	0
Total Revenues	6,963,802,612	7,851,188,676	8,084,926,047	9,217,137,326	10,382,328,163

Source: Approved Program Based Budget 2026/2027

Figure 6: Percentage Distribution of Revenue Sources in FY 2026/2027**Table 17: Distribution of Revenue Sources in FY 2026/2027**

Revenue source	Amount (Kshs)	Share %
Equitable share	6,298,325,916	61
Local Revenue	769,250,000	7
Appropriations in Aid (AIA)	700,750,000	7
Vocational training centres	30,000,000	0
Other Opening balances	1,128,494,449	11
Conditional Grants	1,205,507,798	12
Opening bal - Grants	250,000,000	2
Total	10,382,328,163	100

The principal sources of own-source revenue include hospital fees, cess, land rates, property rent, business permits, building plan approval fees, vehicle parking fees and natural resource exploitation. The contributions of these revenue streams are detailed in annexure 8.

(b) Expenditure Forecast

Total County expenditure as per the Annual estimates for FY 2026/2027, amounts to Kshs 7,798,325,916, comprising recurrent expenditure of Kshs 5,400,172,082 and development expenditure of Kshs 2,398,153,834. Recurrent expenditure accounts for 69 percent, while development expenditure takes 31 percent.

Figure 7: Recurrent and Development Expenditure Distribution, FY 2026/2027

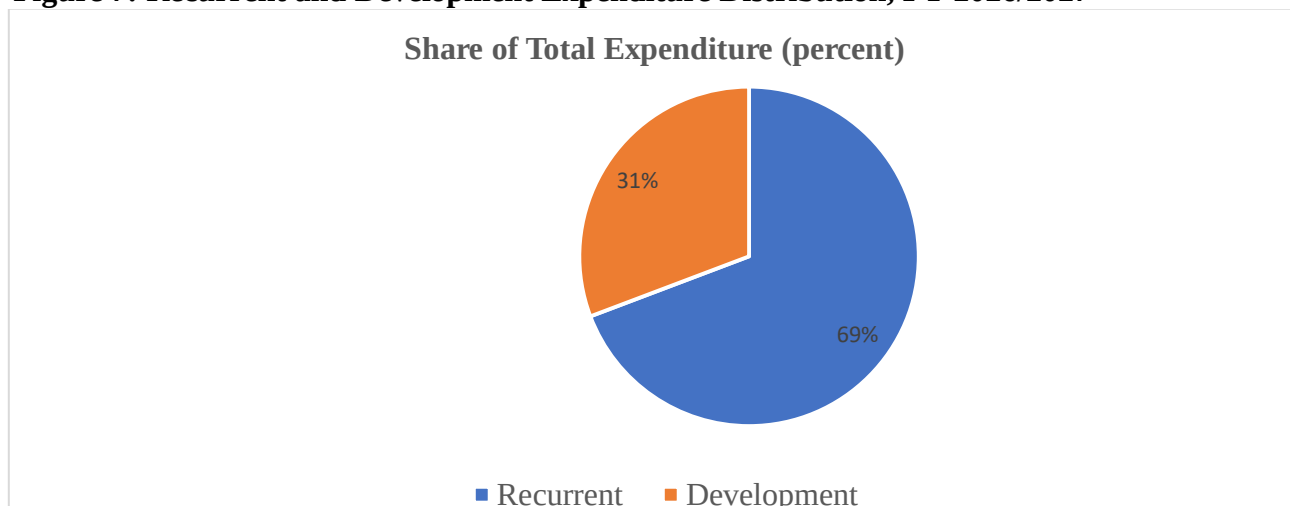


Table 18: Departmental Expenditure Allocations under the Approved Budget, FY 2026/2027

Department	Total Recurrent	Development	Total	Allocation %
County Administration and Office of the Governor	783,459,519	8,500,000	791,959,519	10.2
Finance and Economic Planning	447,592,195	521,903,834	969,496,029	12.4
Health and Sanitation	2,305,775,453	883,000,000	3,188,775,453	40.9
Agriculture Livestock and Fisheries	219,884,398	87,600,000	307,484,398	3.9
Infrastructure and Public Works	142,806,815	627,100,000	769,906,815	9.9
Education, Gender, Culture and Social Services	583,723,468	103,850,000	687,573,468	8.7
Trade and Enterprise development	67,228,993	37,200,000	104,428,993	1.3
Water and environment	133,715,013	114,000,000	247,715,013	3.2
Nanyuki Municipality	56,908,092	5,000,000	61,908,092	0.8
Rumuruti Municipality	23,558,504	4,000,000	27,558,504	0.4
Nyahururu Municipality	24,888,754	6,000,000	30,888,754	0.4
Executive Total	4,789,541,204	2,398,153,834	7,187,695,038	92.2
County Assembly	610,630,878	0	610,630,878	7.8
Grand Total	5,400,172,082	2,398,153,834	7,798,325,916	100

Source: Approved Program Based Budget 2026/2027

CHAPTER FIVE

CONCLUSION AND NEXT STEPS

Introduction

The 2026 CBROP provides a review of the County's fiscal performance and looks forward at strengthening budget implementation, resource allocation and fiscal management. This section brings highlights findings arising from the assessment of revenue performance, conditional grants, exchequer releases, budget allocations, programme implementation and non-financial performance during the period under review. The analysis provides a basis for identifying areas requiring corrective action, Improving the efficiency, effectiveness and accountability in utilization of public resources.

Conclusion and Next Steps

This section sets out the broad direction for the next budget cycle, with emphasis on strengthening own-source revenue mobilization, improving absorption of available resources, addressing implementation gaps, enhancing expenditure controls and prioritizing programmes that support the County's development objectives. The information herein will guide the formulation of the subsequent County Fiscal Strategy Paper and the medium-term budget framework, considering lessons emerging from implementation of the County Integrated Development Plan and the Annual Development Plan.

Key priority matters identified include; -

1. Enhancing development expenditure will be prioritized for effective service delivery to Laikipia citizens by ensuring that the allocations for development expenditure and subsequent utilization of these funds are in line with legal requirements
2. The county will continue to work with all stakeholders including development the public, development partners and the oversight institutions in-order to realise intended development initiatives in the County.
3. Although the county hit its overall revenue targets occasioned by very good performance from hospital fees (A.I.A) the revenue board will put more effort through revenue enhancement strategies in order to improve own source revenue target from other revenue streams.
4. Risk management will be prioritized with necessary budget funding through the emergency funds, adoption of E-procurement and strong collaborations with different government and private agencies in this space.

5. The estimated revenues for year 2027/2028 and the medium term are based on the assumptions that the economy remains resilient in spite of the forecasted el-Nino phenomenon hence forming the bases for the County fiscal strategy for the medium term.
6. The county has already developed and circulated the 2026 budget circular that guides department on when critical budget moments will occur and what is expected of them taking into account that the country will hold elections in the year 2027.
7. Staff emoluments will continue to be monitored and managed to align with requirement of the fiscal responsibility principles through prioritising recruitment for critical services, revenue enhancement and capacity building to improve productivity.

ANNEXURES

Annex 1: Budget Calendar

S/No	Activity	Due Date
1	Issue County Treasury Budget Circular	31st July, 2026
2	Draft 2026 County Budget Review Outlook Paper (CBROP)	14th August 2026
3	Submit County Annual Development Plan (ADP) to the County Assembly	1st September, 2026
4	Submission of CBROP to the County Executive Committee	30th September 2026
5	Submit the County Budget Review Outlook Paper (CBROP) to the County Assembly	21 st October 2026
6	Submit Sector working groups reports to County Treasury	30th October 2026
7	Draft County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy (CDMS)	6th November 2026
8	Public participation on CFSP and DMSP	17th November 2026
9	Submit the County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy Paper (CDMSP) to the County Executive Committee	24th November 2026
10	Submit the County Debt Management Strategy Paper and County Fiscal Strategy Paper to the County Assembly	27th November 2026
11	Submission of draft departmental budget estimates to County treasury	18th December 2026
12	Submission of Pre- Election Report to County Treasury	15th January 2027
13	Consolidation of program-based estimates	15th January 2027
14	Public participation on the County program-based budget	4th February 2027
15	Submit the County Annual Budget Estimates to the County Executive committee	12th February 2027
16	Submit the County Annual Budget Estimates and draft bill to the County Assembly	19th February 2027
17	Submit County Annual Cash Flow Projections to CRA and copied to IBEC and National Treasury	30th March 2027
18	Submission of Finance Bill 2028	30th March 2027

Source: Budget Circular, 2026

Annex 2: Analysis of Revenue performance

Revenue Targets	Actuals	Actuals	Actuals	Actuals	Target	Actuals	Variance
Revenue Class	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	
Property Rates	46,390,622	64,410,569	53,136,498	72,906,738	113,918,104	75,114,638	(38,803,466)
Business Permits	76,072,888	81,452,906	88,007,887	90,278,629	101,004,746	87,383,225	13,621,521
Cesses	34,741,517	31,615,184	34,483,975	86,939,277	92,451,872	97,215,080	4,763,208
Property Rent	694,254	1,098,712	395,580	9,004,872	26,828,465	26,499,635	(328,830)
Administrative Services Fees	28,251,064	35,964,540	20,692,476	49,318,066	67,445,516	44,314,101	(23,131,415)
Court Fines	143,000	231,700	32,500	-	-	320,000	320,000
Liquor licenses	11,890,010	22,968,516	10,550,332	-	-	-	-
Telephone Calls	584,270	-	-	-	-	-	-
Reimbursement/Salary recovery(income)							
Other Local Levies	53,585,483	40,434,950	52,928,666	36,897,400	-	71,119,441	71,119,441
Property Rent	17,336,477	22,473,794	29,328,761	-	18,864,044	-	-
Administrative Services Fees	11,396,532	13,185,498	12,866,885	-	16,921,786	14,878,913	(2,042,873)
Market Entrance / Gate Fee	9,494,210	8,011,696	11,825,589	16,150,542	16,465,116	11,924,645	-4,540,471
Park Fees	69,343,987	73,629,917	67,973,831	75,132,752	77,993,036	15,872,776	(62,120,260)
Rent/ Hiring	18,547,946	26,495,700	22,461,968	21,777,024	1,030,578	375,000	(655,578)
Vocational/Training School Fee	29,755,791	10,385,000	16,616,000	17,826,145	21,000,000	18,008,534	(2,991,466)
Health Centres Services/Hospital fee	398,880,236	467,253,034	560,402,055	695,135,936	626,000,000	855,988,886	229,988,886

Public Health fees	13,083,750	16,780,659	15,729,283	487,447	95,956,741	10,847,900	(85,108,841)
Livestock Fees and permits	17,786,452	17,080,067	19,952,151	16,540,412	-	-	-
Technical Services Fees	-	-	-	26,283,249	-	-	-
External Services Fees	-	-	-	6,446,361	-	-	-
Advertising	18,565,056	19,406,369	26,126,921	17,331,570	30,100,340	15,772,400	(14,327,940)
Physical Planning and Development	37,016,840	21,960,406	35,281,479	-	40,019,656	22,248,567	(17,771,089)
Fire-Fighting Services	5,661,560	4,750,705	4,888,269	-	-	-	-
Weight & measures	761,510	573,540	1,461,891	-	-	-	-
Disposal of Assets	2,371,000	-	-	-	5,000,000	-	(5,000,000)
UNICEF Health Grant/Donations	-	-	1,689,800	-	-	-	-
TOTAL	902,354,455	980,163,462	1,086,832,797	1,238,456,420	1,351,000,000	13,678,837,401	16,883,741

Source: Annual financial statements 2025/2026

Annex 3 : Analysis of Conditional Grants performance FY 2025/2026

Annual Grants 2025/2026	Amount in Ksh	Actual Receipts	Variance
KDSP- KDSP II programme	72,909,500	72,909,500	0
Headquarter- KDSP II programme	352,500,000	97,227,654	255,272,346
Settlement of Doctors salaries Arrears	40,454,974	0	40,454,974
Headquarters- DANIDA	6,732,000	6,732,000	0
Community Health Promoters	25,230,000	0	25,230,000
Food System Resilience (KFSRP)	246,153,846	246,130,311	23,535
Allocations for 0.5percent of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	1,987,622	0	1,987,622
Flocca	161,020,148	121,514,247	39,505,901
County Aggregation and Industrial Park Programme (CAIPS)	250,000,000	250,000,000	0
Public Works- Urban Development grant (UDG)	152,635,998	0	152,635,998
Urban Development grant (UDG)	46,583,850	117,391,732	-70,807,882
Sub Total	1,262,187,790	911,905,444	350,282,346
Grants Not received in 2024/2025			0
Fuel Levy	154,389,725	0	154,389,725
Flocca	94,020,148		94,020,148
Danida	6,435,000		6,435,000
Rec the national Treasury		27,334	-27,334
Sub Total	254,844,873	27,334	254,817,539
Grants Opening Balance			0
Laikipia County Kenya Devolution Support Program	3,043	3,043	0
Laikipia County Kenya Devolution Support Program	286,323	286,323	0
Laikipia County KE Devolution S P II	719,440	719,440	0
Laikipia County Health Services Account -	16,290	16,290	0
Laikipia County Primary Health Care	56,929	56,929	0
Laikipia County Food System Resilience	71,027,825	71,027,825	0
Laikipia County Roads Maintenance Levy Fund Account	80,873,179	66,861	80,806,318
Laikipia County Kenya Urban Support Program	32,309,301	32,309,301	0
Laikipia County Village Polytechnic Project	26,097	26,097	0
Laikipia County Industrial Park acc	50,000,000	0	50,000,000
Laikipia County Climate Change Fund	99,709,184	99,709,184	0
Sub Total	335,027,610	204,221,293	130,806,317
Grand Total	1,852,060,273	1,116,154,071	735,906,202

Source: Annual CRF Statements 2025/2026

Annex 4: Analysis of Exchequer Releases 2025/2026

Revenues	Budget 2025/2026 (Kshs.)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative current year	Total Prior Year 2024/2025
Equitable Share	6,104,082,008	946,224,562	1,586,969,470	1,526,020,502	2,044,867,474	6,104,082,008	5,387,034,732
Equitable Share Opening bal.							428,659,722
Sub-Total	6,104,082,008	946,224,562	1,586,969,470	1,526,020,502	2,044,867,474	6,104,082,008	5,815,694,454
Additional Allocations (Including Grants)							
DANIDA Grant	13,167,000	-	-	-	6,732,000	6,732,000	6,435,000
Community Health Promoters	25,230,000	-	-	-	-	-	25,230,000
Kenya Devolution Support Project Level II	72,909,500	-	-	35,253,471	35,250,118	70,503,589	-
Headquarter- KDSP II programme	352,500,000	-	-	-	99,633,566	99,633,566	-
Road Maintenance Levy Fund - Fuel Levy	154,389,725	-	-	-	-	-	235,196,092
Public Works- Urban Development grant (UDG)	152,635,998	-	-	-	-	-	-
Flocca	161,020,148	10,446,683		94,020,148	17,047,416	121,514,247	-
KUSP	-	-	-	-	-	-	35,000,000
Urban Development grant (UDG)	46,583,850	-	-	91,391,732	26,000,000	117,391,732	77,214,879
Kenya Food Systems Resilience Program (KFSRP)	246,153,846	-	-	110,059,820	136,070,491	246,130,311	173,076,923
Kenya Agriculture Business Development Program (KABDP)	-	-	-	-	-	-	10,918,919
County Aggregation and Industrial Park- CAIP-Industry	250,000,000	-	-	250,000,000	-	250,000,000	-
Rec the national Treasury	-	-	-	27,334	-	27,334	-
Allocation for 0.5percent of housing levy Fund to the County Rural & urban Affordable Housing Committees	1,987,622	-	-	-	-	-	-
Settlement of Doctors Salaries Arrears	40,454,974	-	-	-	-	-	40,454,974
Court fines 23/24 bal	-	-	-	-	-	-	1,515,314
Sub-Total for Additional Allocations (including Grants)	1,517,032,663	10,446,683	0	580,752,505	320,733,591	911,932,779	605,042,101
Own Sources of Revenue	725,000,000	65,287,517	79,873,355	228,844,272	137,652,635	511,894,854	1,238,456,419
Insurance Recovery	-	-	-	-	-	-	5,848,920
Opening balCRF	-	-	-	-	-	-	145,840,622
Sub-Total for OSR	725,000,000	65,287,517	79,873,355	228,844,272	137,652,635	511,894,854	1,390,145,961
Facility Improvement Fund (FIF)	-	-	-	-	-	-	-
Hospital Collections	626,000,000	171,110,458	136,391,686	200,686,280	347,800,462	855,988,886	-
Sub-Total for FIF	626,000,000	171,110,458	136,391,686	200,686,280	347,800,462	855,988,886	0
CRF Opening Balance	422,561,949	12,932,388	-	-	-	12,932,388	-
other Receipts	-	-	-	-	470,766	470,766	
Total Other Receipts	422,561,949	12,932,388	-	-	470,766	3,403,154	-
Total	9,394,676,620	1,206,001,608	1,803,234,511	2,536,303,559	2,851,524,928	8,387,301,681	7,810,882,516

Source: Annual CRF Statements 2025/2026

Annex 5: Summary of ADP sector proposals vs. Approved Budget 2026/2027 allocation

Programmes	ADP FY 2026/2027	Budget FY 2026/2027	Variance
Administration, Devolution, County Coordination and Public Service Management			
County Administration	472,500,000	161,022,000	-311,478,000
Public Safety, Security, Enforcement and Disaster Management	25,500,000	17,000,000	-8,500,000
Public Participation and Civic Education	15,000,000	15,000,000	0
Human Resource Management and Development	4,106,250,000	3,865,000,000	-241,250,000
Information Communication Technology and E-Government	4,000,000	4,000,000	0
Conditiona grant KDSP Level 1		37,500,000	37,500,000
Conditiona grant Level 2		352,500,000	352,500,000
Conditiona grant Transitioning of UHC Salaries to P&P		137,027,403	137,027,403
Total	4,623,250,000	4,589,049,403	-561,228,000
Finance, Economic Planning and County Development			
Administration and Personnel Services	778,600,000	890,255,528	111,655,528
Economic Planning services	12,000,000	7,000,000	-5,000,000
Public Finance Management Services	55,000,000	38,000,000	-17,000,000
Revenue Board- Revenue Management Services	58,279,000	50,000,000	-8,279,000
Laikipia County Development Authority	14,290,000	4,000,000	-10,290,000
Conditonal grant Court Fines		1,957,621	1,957,621
Total	918,169,000	991,213,149	71,086,528
Health and Sanitation			
Preventive and Promotive Health Service	196,000,000	109,452,262	-86,547,738
Curative, Rehabilitative and Palliative Health Service	1,475,500,000	1,011,284,066	-464,215,934
General Administrative and Planning Services	185,000,000	372,924,092	187,924,092
Conditiona grant Community Health Promoters		25,230,000	25,230,000
Conditional grant Building Resilient and responsive health (BREHS)		50,114,928	50,114,928
Total	1,856,500,000	1,569,005,348	-362,839,580
Agriculture, Livestock, and fisheries development			
Administration and support services (Crop Production)	19,800,000	38,667,070	18,867,070
Administration and support services ((Livestock & Fisheries)	65,000,000	0	-65,000,000
Agriculture sector extension management (ASEM) - (Livestock & Fisheries)	30,000,000	0	-30,000,000
Crop Development	69,650,000	12,420,000	-57,230,000
Irrigation Development and Management	119,000,000	38,499,461	-80,500,539
Livestock Resource Development and Management	144,700,000	16,500,000	-128,200,000
Veterinary Services Management	117,650,000	27,953,835	-89,696,165
Fisheries Development and Management	27,700,000	6,000,000	-21,700,000
Conditional grant Food Systems Resilience Project(FSRP)		280,390,789	280,390,789
Total	593,500,000	420,431,155	-173,068,845
Infrastructure and Public Works			
Administration, Personnel, Planning and Support Services	27,000,000	20,500,000	-6,500,000
Road network development and maintenance	800,000,000	877,515,606	77,515,606
Public Works Services Delivery Improvement	8,000,000	7,000,000	-1,000,000
Physical Planning and Land Survey Services	30,000,000	17,500,000	-12,500,000
Housing Improvement Services	20,000,000	3,000,000	-17,000,000
Renewable Energy Services	40,000,000	40,000,000	0
Urban Development and Management	50,000,000	50,000,000	0
Conditional grant Urban Institution		26,000,000	26,000,000
Conditonal grant Affordable Housing		7,787,057	7,787,057
Nanyuki Municipality- Urban Infrastructure Improvement	90,000,000	18,500,000	-71,500,000
Nyahururu Municipality- Urban Infrastructure Improvement	47,000,000	11,000,000	-36,000,000
Rumuruti Municipality- Urban Infrastructure Improvement	54,700,000	12,000,000	-42,700,000
Total	1,166,700,000	1,090,802,663	-75,897,337
Education and Library services			

General Administration services	8,550,000	29,500,000	20,950,000
Education and Library services	176,000,000	178,039,094	2,039,094
Vocational training		81,495,399	81,495,399
Youths, Sports, Gender, Culture, Social Services	74,400,000	21,913,860	-52,486,140
Total	258,950,000	310,948,353	51,998,353
Trade, Enterprise and Cooperative Development			
Administration, Planning and Support services	30,000,000	8,000,000	-22,000,000
Trade development and Promotion	337,000,000	112,953,434	-224,046,566
Co-operative Development and Marketing	108,900,000	12,000,000	-96,900,000
Tourism promotion and Development	132,000,000	4,293,112	-127,706,888
conditional grant CAIP		250,000,000	250,000,000
Total	607,900,000	387,246,546	564,790,000
Water, Environment and Natural Resources			
General Administration, Planning and Support Services	41,000,000	2,500,000	-38,500,000
Water and Sanitation	370,375,000	10,000,000	-360,375,000
Climate Change Adaptation and Mitigation	214,500,000	107,500,000	-107,000,000
Environment, Natural Resources and Mining	103,500,000	600,000	-97,500,000
Conditional Grants KEWASP		150,000,000	150,000,000
Conditional grant FLOCCA		137,000,000	137,000,000
Totals	729,375,000	413,000,000	-603,375,000
Total Executive	10,754,344,000	9,771,696,617	-1,088,533,881
County Assembly			
Legislation and oversight	0	610,630,878	610,630,878
Grand Total	10,754,344,000	10,382,328,163	-372,015,837

Source: Annual development plan 2025 & Approved PBB 2026/2027

Annex 6: Summary of Budget Estimates by sectors FY 2026/2027 (Inclusive of Grants)

Department	Total Recurrent	Total Development	Total	Allocation %
County Administration and Office of the Governor	957,986,922	373,522,668	1,331,509,590	12.82
Finance and Economic Planning	453,457,240	765,536,900	1,218,994,140	11.74
Health and Sanitation	2,384,119,878	1,256,490,923	3,640,610,801	35.07
Agriculture Livestock and Fisheries	219,884,398	388,181,155	608,065,553	5.86
Infrastructure and Public Works	182,421,128	946,688,350	1,129,109,478	10.88
Education, Gender and Social Services	583,723,468	167,948,353	751,671,821	7.24
Trade and Enterprise development	67,228,993	369,436,546	436,665,539	4.21
Water and environment	133,715,013	401,000,000	534,715,013	5.15
Nanyuki Municipality	56,908,092	5,000,000	61,908,092	0.60
Rumuruti Municipality	23,558,504	4,000,000	27,558,504	0.27
Nyahururu Municipality	24,888,754	6,000,000	30,888,754	0.30
Executive Total	5,087,092,390	4,683,804,895	9,771,697,285	94.12
County Assembly	610,630,878	0	610,630,878	5.88
Grand Total	5,698,523,268	4,683,804,895	10,382,328,163	100

Source: Programme Based Annual Estimates 2026/2027

Annex 7: Annual Conditional Grants FY 2026/2027

Department/ Entity	Annual Grants 2026/2027	Budget 2026/2027
Finance	Court Fines	1,957,621
	Sub-Total	1,957,621
Administration	KDSP- KDSP II programme	37,500,000
	Headquarter- KDSP II programme	352,500,000
	Transition of UHC salaries to PnP	137,027,403
	Sub-Total	527,027,403
Agriculture	Food System Resilience (KFSRP)	280,390,789

	Sub-Total	280,390,789
Health	Building Resilient and Responsive Health Systems (BREHS)	50,114,928
	Community Health Promoters	25,230,000
	Sub-Total	75,344,928
Infrastructure	Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	7,787,057
	Laikipia County Kenya Urban Institutions Grant	26,000,000
	Sub-Total	33,787,057
Trade	County Aggregation and Industrial Park Programme (CAIPS)	250,000,000
	Sub-Total	250,000,000
Water	Kenya Water Shed Services Improvement Project (Kewasip)	150,000,000
	Flocca	137,000,000
	Sub-Total	287,000,000
Grand Total		1,455,507,798

Source: Programme Based Annual Estimates 2026/2027

Annex 8: Analysis of own source revenue target FY 2026/2027 and MTEF Projections

Description	Estimates	Projections	
		2027/2028	2028/2029
	2026/2027	2027/2028	2028/2029
Land Rate	141,566,000	145,000,000	153,000,000
Single/Business Permits	127,264,930	130,000,000	136,000,000
Cess	105,772,540	110,000,000	115,000,000
Property Rent	29,243,027	30,000,000	31,000,000
Parking Fees	85,012,409	85,500,000	86,000,000
Market Fees	21,486,976	22,600,000	23,000,000
Advertising	32,809,371	33,000,000	33,500,000
Hospital Fees	700,000,000	730,000,000	740,000,000
Public Health Service Fees	76,000,000	77,000,000	78,000,000
Physical Planning and Development	40,000,000	40,800,000	41,000,000
Hire of County Assets	1,000,000	1,500,000	2,000,000
Conservancy Administration	18,800,000	19,000,000	18,800,000
Administration Control Fees and Charges	67,500,000	68,500,000	69,000,000
Proceeds from sale of assets	5,000,000	6,000,000	7,000,000
Park Fees	18,444,747	20,000,000	20,000,000
Other Fines, Penalties, and Forfeiture Fees	100,000	100,000	200,000
Education Fees	30,000,000	31,000,000	31,500,000
Total	1,500,000,000	1,550,000,000	1,585,000,000

Annex 9: Summary of Proposed Budget by Programme in ADP 2027/2028

Programme	Amount (Kshs.)
Administration, Devolution, County Coordination and Public Service Management	
County Administration	472,500,000
Public Safety, Security, Enforcement and Disaster Management	25,500,000
Public Participation and Civic Education	15,000,000
Human Resource Management and Development	4,106,250,000
Information Communication Technology and E-Government	4,000,000
Total	4,623,250,000
Finance, Economic Planning and County Development	
Administration and Personnel Services	778,600,000
Development Planning services	12,000,000
Public Finance Management Services	55,000,000
Revenue Board- Revenue Management Services	58,279,000
Laikipia County Development Authority	14,290,000
Total	918,169,000
Health Services	

Preventive and Promotive Health Service	196,000,000
Curative, Rehabilitative and Palliative Health Service	1,475,500,000
General Administrative and Planning Services	185,000,000
Total	1,856,500,000
Agriculture, Livestock, Mechanization and Cooperatives	
Administration and support services (Crop Production)	19,800,000
Administration and support services ((Livestock & Fisheries)	65,000,000
Agriculture sector extension management (ASEM) - (Livestock & Fisheries)	30,000,000
Crop Development	69,650,000
Irrigation Development and Management	119,000,000
Livestock Resource Development and Management	144,700,000
Veterinary Services Management	117,650,000
Fisheries Development and Management	27,700,000
Total	593,500,000
Roads, Public Works, Lands, Housing, Energy and Urban Development	
Administration, Personnel, Planning and Support Services	27,000,000
Road network development and maintenance	800,000,000
Public Works Services Delivery Improvement	8,000,000
Physical Planning and Land Survey Services	30,000,000
Housing Improvement Services	20,000,000
Renewable Energy Services	40,000,000
Urban Development and Management	50,000,000
Nanyuki Municipality- Urban Infrastructure Improvement	90,000,000
Nyahururu Municipality- Urban Infrastructure Improvement	47,000,000
Rumuruti Municipality- Urban Infrastructure Improvement	54,700,000
Total	1,166,700,000
Education, Gender, Sports, Youth and Social Services	
General Administration services	8,550,000
Education and Library services	176,000,000
Youths, Sports, Gender, Culture, Social Services	74,400,000
Total	258,950,000
Trade, Enterprise and Cooperative Development	
Administration, Planning and Support services	30,000,000
Trade development and Promotion	337,000,000
Co-operative Development and Marketing	108,900,000
Tourism promotion and Development	132,000,000
Total	607,900,000
Water, environment and Natural Resources	
General Administration, Planning and Support Services	41,000,000
Water and Sanitation	370,375,000
Climate Change Adaptation and Mitigation	214,500,000
Environment, Natural Resources and Mining	103,500,000
Totals	729,375,000
Grand Total	10,754,344,000

Source: County Annual Development Plan 2027

Annex 10: Budget Execution Report (Non- Financial) Report as at 30th, June 2026 (FY 2025/26)

County Administration, Public Service and Office of the Governor

Sub Programme	Key Output	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/26)	Achieved Targets	Remarks*
Programme Name: County Administration						
Objective: Efficient and effective implementation of intergovernmental relations, manage and coordinate functions of the County administration and its units.						
Outcome: Efficient and effective county administration and its units						
Decentralized Services	Improved access to government services	No. of sub county administration offices/units supported	6	6	6	Laikipia East, West, North, Central, Nyahururu and Kirima sub-counties
	Headquarter services	Level of support to Headquarter services	100%	100%	100%	Rumuruti and Kinamba offices resourced to offer services to the public
Programme Name: Information Communication Technology and E-Government						
Objective: Improved connectivity and coverage of ICT platforms						
Outcome: Increased levels of E-governance, innovation and connectivity						
ICT Infrastructure and Connectivity	Increased ICT connectivity and coverage	No. of localities with WiFi with support from collaborators	318	322	322	Target achieved in Laikipia East, Jebi and some parts of Laikipia North in partnership with ICT Authority.
		Km served by Fiber Optic	96	100	102	
Public Service Systems and E-governance	Efficient and effective E-Government service delivery	No. of public service systems operationalized	4	4	4	<ul style="list-style-type: none"> - HRIS - GRIS - Laikipia Pay - KYF-Agriculture
		Level of upgrading the county website and building of functional Project Dashboard tools	50%	100%	100%	County Website and project dash board operational.
Programme Name: General Administration and Planning Services						
Outcome: Efficient and effective management of county public service						
Human Resource Management and Development Strategy	Efficient and effective management of the county public service	Implementation level of County Human Resource Management and Development (HRMD) Strategy	70%	100%	80%	<ul style="list-style-type: none"> -County has integrated HR records in HRIS-KE -Integrated staff establishment in the HRIS-KE -Uploaded cleaned payrolls in HRIS-KE -Carried out and reported on HR and Skills audit, Organization review and Staff establishment
		No of staff under Performance Contract (PC) and Performance Appraisal Systems (PAS)	-	3,967	3,967	All staff are under Performance Appraisal systems.
	Motivated and productive work force	No. of staff remunerated	-	3,967	3,967	All County staff remunerated as planned
		Amount (Kshs) of Settlement for Doctors salaries Arrears	-	40,454,974	0	Grant not disbursed by the National Government
	Improved Employee welfare	No of staff on car and mortgage arrangements	30	50	40	Lack of adequate funds hindered achievement of target. More funds required to widen the scope.
		Percentage of staff under medical cover	40%	45%	48%	Only staff on permanent and pensionable terms qualify for medical cover. Those on casual basis qualify for SHA benefit only.
		Percentage of staff on pension scheme	95%	100%	100%	Permanent and pensionable staff are under pensions

Sub Programme	Key Output	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/26)	Achieved Targets	Remarks*
						schemes (LAPFUND & LAPTRUST) while those on contract are under gratuity
Programme Name: County executive committee support service						
Outcome: Execution of responsibilities and County functions						
Executive Support Services	Well-coordinated service delivery systems	No. of offices supported	3	3	3	The Office of the Governor, Deputy Governor and the County Secretary
		Implementation levels of executive orders /resolutions	100%	100%	100%	Executive orders /resolutions implemented as and when raised
	Well-coordinated Intra and Inter Government relations	Implementation levels of Intra and Inter Government relations resolutions	100%	100%	100%	
Devolution Support	Operational programmes	No. of projects implemented under devolution support programmes (KDSP ii)	0	4 Projects under investment component	0	-Revenue Enhancement Strategy -County Alcoholic Drinks Control,2024 -Laikipia County Website
		No. of consultancy services implemented under institution capacity development component	0		5	-Training on human resource skill auditing for Laikipia county -Consultancy on data validation of property and land rates -Consultancy services on development of revenue enhancement strategy - Training on the second Kenya Devolution Support Programme project management -Consultancy services for environmental and social impact assessment for the proposed investments projects -Consultancy services on implementation of County Alcoholic Drinks Control Act,2024 -Consultancy services on revamp and redesign of the Laikipia county website and projects dashboard
Programme Name: Public Participation and Civic Education						
Objective: To actively involve members of the public in decision making and ownership of county programmes and projects implementation						
Outcome: People centered decision making, informed and active citizenry						
Public Participation and Stakeholders Fora	Increased public participation in county development processes	No. of public participation foras organized		-	6	Conducted public participation foras on: -ADP -Finance Bill -Climate Change Policy -CFSP & DMSP -Supplementary Budget -Budget Estimates
Civic Education	Collaboration with Civil Society Organizations (CSOs)	No. of civic education forums		-		Incorporated during public participation foras due to lack of funds and donor collaborations
Grievance Redress Mechanism (GRM)	Efficient redress of all complaints raised	% level of resolved complaints raised	50%	100%	58%	Lack of a proper redress platform led to the un-achievement of target. However for the year 26/27, a Grievance Redress Mechanism platform has been established making it easier for complaints to be

Sub Programme	Key Output	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/26)	Achieved Targets	Remarks*
						logged, tracked and addressed
Programme Name: County Public Service Board						
Outcome: Effectively and efficiently manage human capital						
County Public Service Board Services	Improved staff performance, job satisfaction and adherence to the principles of the public service	Implementation levels of boards decisions/ resolutions	100%	100%	100%	Decisions /resolutions by the board for that year were implemented as and when communicated.
	Efficient and effective management of staff	No. of staff under Performance Contract (PC) and Performance Appraisal Systems (PAS)	-	3,967	3,967	3,967 staff put on PAS
	County Organizational Structure	Percentage implementation level of the County organizational structure	80%	100%	90%	SRC and OAG Queries on high wage bill hindered implementation. However, hiring done on need basis
Programme Name: County Administration						
Outcome: Tracking, monitoring and increasing safety of vehicles						
Fleet Management	Effective and efficient management of County fleet	No. of departmental vehicles managed and maintained	8	8	8	County departmental vehicles maintained as planned
Programme Name: Public Safety, Security, Enforcement and Disaster Management						
Objective: Ensure public safety, effective law enforcement and response to emergencies						
Outcome: Enhanced public safety, security and disaster risk reduction						
Security and Enforcement Services	Well- equipped and Coordinated Enforcement unit	Percentage level of support to the security Enforcement unit	100%	100%	100%	215 enforcement officers supported to provide services within the country
Disaster Risk Management (DRM)	Well-coordinated disaster response	Implementation levels on disaster risk reduction interventions	60%	100%	75%	Inadequate funds hindered the full implementation of target
Fire Response Services	Efficient responses to fire incidences	No of firefighting trucks maintained	3	3	3	Trucks fully operational: 2 stationed in Nanyuki and 1 in Nyahururu towns.
		No. of fire station services supported	2	2	2	Procured modern firefighting equipment's, protective gear and trained staff to improve emergency response capacity.
		Reduction in time (Minutes) taken to respond to fire incidences	10	8	8	Achieved the set response time
Liquor Control program	Regulated liquor industry	Proportion of licensed liquor outlets	80%	100%	90%	Poor approach hindered 100percent compliance
Programme Name: Administration and County Management Program						
Outcome: Efficient and effective county administration and its units						
Legal Services	Drafted laws and amendments	No. of drafted laws and amendments	4	10	3	- Tariffs Policy - Markets Policy - Climate Change Act, 2025 need for training of new staff hindered the achieving of target.
	Public engagement fora on legal services	No. of participation in public fora	1	1	1	Physical and online forums conducted for the Tariffs Policy

Finance, Economic Planning and County Development

Sub Programme	Key Output	Key Performance Indicator	Baseline (2024/25)	Targets (2025/2026)		
				Planned	Achieved	Remarks
Programme Name: Administration and Personnel Services						
Objective: To ensure efficient delivery of financial and planning services						
Outcome: Improved service delivery						
Administrative services	Supported administrative services	Percentage level of support to departments administrative services	100%	100%	100%	Departments resourced to offer services to the public
	Emergency Interventions handled	Level of service delivery	100%	100%	100%	Some of the emergency interventions undertaken through the Emergency Fund include the following: Emergency facilitation to support businesses affected by the recent fire inferno at Nanyuki New market, Construction of Gatirima Primary Bridge at Marmanet Ward installation of Ainapmoi-Keben bridge and culverts
Car and Mortgage Fund	Improved employees' welfare	Percentage of staff accessing car and mortgage fund	1%	1%	1%	Target achieved as planned
Managed specialized equipment and utility Vehicles	Well maintained specialized Equipment	Percentage of operational specialized vehicles and equipment	100%	100%	100%	All specialized vehicles and equipment are operational
		Percentage of well-maintained specialized vehicles	100%	100%	100%	Target achieved as planned
Infrastructural facilities	Conducive working environment	Percentage of staff with designated working space and specialized office equipment and installations	80%	100%	90%	Construction ongoing for new office block in Rumuruti
Programme Name: Public Finance Management Services						
Objective: To ensure efficient and effective delivery of financial services						
Outcome: Enhanced compliance with Public Finance Management Act 2012						
Treasury Accounting and Reporting Services	Annual and quarterly financial reports	No of financial reports	5	5	5	Prepared and submitted 1 annual and 4 quarterly reports
	Compliance with Public Financial Management laws and procedures.	Level of compliance	100%	100%	100%	complied with the PFM laws and procedures
	Quarterly and Monthly Management reports and Reconciliations Payables Imprest status Expenditure Analysis (Quarterly) Payroll reconciliation Bank reconciliations	Level of compliance	100%	100%	100%	Prepared and submitted Management reports and Reconciliations 1.Payables 2.Imprest status 3.Expenditure Analysis (Quarterly) 4.Payroll reconciliation and bank reconciliations
	Timely supply of Accountable documents upon request	Turnaround time	14 days	14 days	14 days	Turnaround time maintained as planned

Internal Audit Services	Reports of internal audit assignments	No. of audit Reports disseminated to departments	25	25	25	Conducted and reported on 25 departmental audit exercises
	Operational audit committee	No. audit committee meeting reports	6	6	2	Recently recruited audit committee has held two audit committee meetings. Delay in recruitment of audit committee hindered the achievement of target.
Supply Chain Management Services	Consolidated procurement plan	Level of Consolidation procurement plan	100%	100%	100%	Target achieved as planned
	Quarterly reports formulated	No. of quarterly reports formulated	4	4	4	The four quarterly plans informed the annual plan
	Formulated annual reports	Level of Formulation of annual reports	100%	100%	100%	Target achieved as planned
	Reservations for special groups	Reservations level for special groups	30%	30%	30%	30 percent of procurement opportunities reserved for special groups (AGPO) which was done in the consolidated annual procurement plan.
	Finalized contracts administered	Level of contracts administration	100%	100%	100%	Target achieved through finalizing and administering of contracts
	Finalized assets disposal plan	Level of formulation of assets disposal plan	100%	100%	100%	Process finalized awaiting disposal committee approval
Budget Management Services	Formulated budget output papers.	No. of budget output papers formulated	4	4	4	Budget circular, CBROP, CFSP and DMSP
	Approved Programme Based Budgets	No. of approved Programme based budgets	3	2	3	1 Annual Estimates and Two Supplementary budgets prepared and approved
	Percent of Funds in CRF transferred to county departments and entities.	Percent of funds transferred from CRF	100%	100%	95%	Actual transfer was 95% since CRF Receipt were Kshs 7.4 against Kshs 7.1 transferred to the respective departments and entities
	Submitted Budget implementation reports	No. of budget implementation reports prepared	4	4	4	Quarter1,2,3 and 4 CRF budget implementation report prepared and shared with Management for decision making
	Finalized Public Participation forums and Reports compiled	No. of Public Participation held	2	2	3	Participatory budgeting processes done on the CFSP & DMSP 2026, Supplementary budget FY 2025/26 and Budget Estimates FY 2026/27
		No. of Reports compiled	2	2	3	3 Public participation reports prepared
Assets Management unit	Asset Management Policies	No. of policies formulated	1	1	0	Lack of funds hindered the realization of the formulation of 1 policy on risks, debts and asset portfolio management
	Updated Asset and liabilities inventories	No. of annual asset and liabilities inventories updated and consolidated	1	1	1	8 asset and liabilities Registers Updated into one county register
	Quarterly Risk Management committee reports	No. of quarterly Risk Management committee reports	4	4	4	Target achieved as planned
	Fixed assets verification	Level of verification of fixed assets	70%	70%	42%	

	Movable assets tagging	Level of implementation of fixed assets tagging	100%	100%	75%	Lack of enough funds hindered the realization of planned targets.
Programme Name: Revenue Management Services						
Objective: Increase own source revenue						
Outcome: Increased County development initiatives						
Revenue Collection services	Collected Own Source Revenue	Amount of revenue collected	1.238B	1.351B	1.367B	Target surpassed with Kshs. 16.8M
Revenue management Services	Automation of collection Revenue System	No. of revenue Streams automated	3	18	16	The two remaining streams (Gaming and food handlers) to be automated are fully developed but in testing phase pending to be launched.
	Purchase of ICT networking and communication, research and feasibility	Revenue offices connected to internet	15	15	15	1 office in each ward was connected to the internet
		USSD connectivity	4	8	4	4 modules configured with USSD (SBP, street parking, Liquor and Thompson falls). 4 revenue modules at testing stage.
	Public participation forums conducted	No. of Public Participation held	1	1	2	Two public participations held; one on finance bill and another aimed at sensitizing members of the public on the upcoming waiver to be offered by the county government
Revenue management Infrastructure	Developed revenue infrastructure	Construction of Cess collection Points	2	4	4	2 Semi-permanent Cess collection points at Lamuria and Gatundia and 2 ongoing at Nanyuki & Rumuruti
		No. of leased weigh bridges	1	1	1	Leased Naibor Weigh-bridge
Programme Name: Development Planning services						
Objective: Ensure integrated development planning and participatory budgeting						
Outcome: Compliance with County development planning framework						
Integrated Planning Services	Finalized Integrated development Planning output reports	No. of finalized and published County Development Planning documents	2	2	2	Finalized ADP 2026/27 and Sector Working Group Reports 2026/27
Research and Statistics Services	Finalized/ published research and statistics reports	Level of formulation of County Statistical Abstracts and other research reports	100%	100%	100%	Published County Statistical Abstract 2025
Programme Monitoring and Evaluation	Finalized Monitoring and Evaluation (M&E) Reports	Level of formulation of M&E/ progress reports	100%	100%	100%	Formulated Annual M&E report for 2024/25 FY to 100%
Participatory planning and budget support Services	Finalized Public Participation fora and Reports	No. of Public Participation foras held and Reports compiled	1	1	1	Conducted 1 Public Participation forums and formulated 1 report on the ADP
		No. of Public Participation Reports prepared	1	1	1	
Programme Name: Laikipia County Development Authority						
Objective: To promote county development through fundraising and establishing strategic partnership						
Outcome: Priority development project receives extra funding from development partners						
Strategic Partnership and Collaboration	Well-coordinated partnerships	No. of partnerships established	32	30	40	Change of strategy from reacting to calls for proposals to friend-raising favored the program

Resource mobilization for county and community projects	Enhanced resource mobilization	No. of projects supported through resources mobilization	5	10	6	CEDC Kitchen Construction - Fully funded through direct lobbying and partnership with BATUK.
						Rumuruti VTC Kitchen Construction (Partner: St. Martin's) - Off-budget support secured to improve VTC infrastructure.
						Temporary New Market Construction in Nanyuki (Post-Fire Relief) (Partner: BATUK Spouses) - Emergency partner mobilization to support fire-affected traders.
						Ongoing Community Medical Camps (Partners: BATUK, Medical 3T, Dept of Health, IRA, IPSIA) - Strategic healthcare support brought directly to vulnerable communities.
						45 Water Pans in Lorian Area (Partner: St. Martin's) - Water security initiative executed to boost local agricultural resilience.
						Constituency Borehole Initiative / Rural Water Security Infrastructure (Partners: Rotary Club Nairobi Muthaiga North & Project Parc) - 100percent external donor capital secured for rural groundwater access.
Human Capital & Institutional Capacity	Operationalization of full organizational structure	Number of essential staff recruited and on boarded	2	15	4	4 Staff in Place (CEO, Accountant, Procurement Officer, Admin Assistant); Critical staffing deficit (11 positions unfilled) due to budgetary constraints and pending structural approvals, limiting optimal authority output.
Partnership Coordination & Management	Formalized strategic partnerships and MOUs	Number of formal long-term partner MOUs executed	15	20	11	Target Unmet. Understaffing in the legal/resource mobilization unit delayed formal execution of pending partner frameworks despite active project collaborations.

Health and Sanitation

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/2025	Planned Targets (2025/26)	Achieved Targets	Remarks*
Programme Name: General Administrative and Planning Services						
Objective: To increase efficiency, effectiveness and productivity						
Outcome: Responsive health leadership and governance for improved service delivery						
Human Resource for Health Development	Trained staff as per training needs	Percentage of staff who complete planned training needs	100%	100%	90%	Trained in various areas of specialization i.e handling emergencies, disease surveillance etc Inadequate funds attributed to not achieving the target
Leadership & Governance	Operations at the department headquarters	Percentage of planned departmental headquarters operations effectively supported	100%	100%	100%	Offices resourced to offer services to both internal and external customers
	Counterpart funding for DANIDA Grant	Amount of counter funding in Kshs.	-	7,128,000	7,128,000	Enabled meet operational costs of the county dispensaries
	CHMT support supervision	No. of supervisions supported	4	4	4	CHMT supported/facilitated to supervise as planned
	Support for three SCHMT's support supervision	No. of supervisions supported	12	12	12	SCHMT supported/facilitated to supervise as planned
	Support the operations of NCRH (AIA)	Percentage of planned hospitals operational requirements supported	100%	100%	100%	Institutions resourced to offer services to both internal and external customers
	Support the operations of NTRH (AIA)	Percentage of planned hospitals operational requirements supported	100%	100%	100%	
	Support the operations of health Centers and dispensaries	No. of health centers supported	15	15	15	15 health centres supported/facilitated to supervise the general public
		No. of dispensaries supported	75	75	80	There were additional dispensaries constructed and supported namely: -Njogu-ini -Male Dispe -Sang'a -Kiamariga -Endana
Health Infrastructure Development	Equipping of newly constructed dispensaries	No. of newly constructed dispensaries fully equipped	-	5	5	Male, Sanga, Kiamariga, Endana and Njoguini dispensaries newly constructed
	Construction of sanitation block and fencing of Mutara dispensary	Percentage completion of the planned construction and fencing works	-	100%	100%	Achieved as planned
	Completion and equipping of SCHMT head quarter offices in Rumuruti	Percentage completion and equipping of the SCHMT headquarters offices	-	100%	100%	Target achieved as planned
	Service delivery at Rumuruti, Ndindika,	No. of Sub County hospitals supported	5	5	5	Hospitals supported/facilitated

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/2025	Planned Targets (2025/26)	Achieved Targets	Remarks*
	Lamuria, Doldol and Kimanjo,					for service delivery to the general public
	Equipping of Rumuruti, Ndindika, Lamuria, Doldol and Kimanjo, sub county Hospitals (AIA)	No. of Sub County hospitals Equipped	5	5	5	5 sub county hospitals equipped
	Upgrade of hospital infrastructure, Rumuruti sub county hospital (perimeter fencing)	Percentage completion of the planned hospital perimeter fencing works	-	100%	20%	Project ongoing
	Upgrade of Doldol sub county hospital infrastructure (Maternity block)	Percentage completion of the planned maternity block upgrade works	50%	100%	70%	Project ongoing
	Operation and maintenance of ambulance fleet	No. of ambulances maintained	3	5	4	Ndindika, Nanyuki, Nyahururu, Rumuruti Ambulances well maintained and operational
	Purchase of an advanced life support four-wheel drive ambulance	No. of ambulances purchased	1	1	1	Acquired but to be delivered in the FY 2026/2027
	One (1) Lakipia Medical Training College in Nanyuki academic block(s) and equipping	Percentage completion of the academic block and equipping	0	100%	5%	Progress at procurement level
Programme Name: Curative, Rehabilitative and Palliative Health Services						
Objective: To improve quality of care and access to health services						
Outcome: A responsive client centered and evidence-based health system						
Health Products and Technologies	Purchase of essential health products and technologies-County Budget	Percentage availability of essential health commodities against the required stock	40%	100%	85%	Essential health products and technologies supplied based on the available funds. However, there is need for increased allocation.
	Purchase of essential health products and technologies-NCRH (AIA)		40%	100%	100%	
	Purchase of essential health products and technologies-NTRH (AIA)		40%	100%	100%	
Medical Diagnostics Equipment and Support	Leased of Radiology Equipment & Associated Infrastructure & maintenance (Ongoing Project)	Percentage Implementation of Radiology equipment project (MRI, CT scans, X-ray, Ultrasounds and associated accessories)	50%	60%	10%	Continuing project
	Leased / Purchased Theatre, Mother & Child Equipment (Maternity, NBU) & Associated Infrastructure (Ongoing Project).	Percentage completion of theatre, maternal, ICU and other equipment support	90%	100%	70%	Ongoing project-Phased project

Programme Name: Preventive and Promotive Health Services						
Objective: To eliminate communicable diseases, halt the rising burden of non-communicable conditions and reduce the burden of violence and injuries						
Outcome: A healthy population free of communicable and non-communicable conditions						
Family Planning, Maternal, Neonatal, Child and Adolescent Health (RMNCAH)	Support to Reproductive health and beyond zero program	Percentage planned Reproductive health and beyond zero program activities supported	100%	100%	100%	Target achieved as planned. However, prioritize more funding to widen the scope
	Increased number of fully immunized children	Percentage of children under one year fully immunized	88%	90%	90%	Program being supported by national government
Non-Communicable Diseases (NCD) Control and Prevention:	Support to Mental health clinics services	Percentage planned Mental health clinics services supported	50%	100%	80%	Clinics scheduled at all Level 4 and 5 hospitals
a. Mental Health						
b. Injury & Violence	Timely and comprehensive SGBV care to survivors	Percentage SGBV survivors who have received comprehensive services within 72 hours	12%	25%	12%	Rumuruti yet to operationalize their SGBV clinic
c. CVD & DM	Increased number of diabetes and hypertension patients achieving control	Percentage of registered diabetes patients who receive an HbA1c test as recommended	22.42%	50%	22.42%	More advocacy needed
		Percentage of persons living with diabetes achieving glycaemic control (HbA1c below 7%)	36.18%	60%	36.18%	Primary Care Networks once fully operational are expected to mainstream this.
		Percentage of persons living with hypertension achieving blood pressure control (below 140/90 mmHg)	43.63%	70%	46.43%	
d. Cervical Cancer	Increased screening for cervical cancer	Percentage of women of reproductive age screened for cervical cancer	53.2%	70%	53.2%	Inadequate financing of outreach programs
Public Health Services	Effective and timely environmental health services	Percentage of planned environmental health service activities supported	100%	100%	100%	Target achieved. However, prioritize more funding to upscale environmental health services, diseases surveillance and blood transfusion services
	Effective and timely disease surveillance	Percentage of priority disease surveillance activities conducted within the required timeframe	100%	100%	100%	
	Effective support for blood transfusion centre services	Percentage of planned blood transfusion centre activities supported	100%	100%	100%	
Community Strategy	Functional level 1 of health services (community health)	No. of CHPs supported/under stipends. (Total 1500 CHWs)	1,500	1,500	1,500	Traget achived. However, more resources from both County and National Government are needed to protect the vulnerable and guarantee UHC

Nutrition	Effective nutrition services in health facilities and in the community	Percentage provision of preventive nutrition services	57%	70%	40%	Need more programs incorporating health promotion
HIV/AIDS & Viral Diseases Control	Increased community and health facility testing for HIV	Percentage of estimated people living with HIV identified	89%	95%	100%	More Nutrition outreaches plus IMAM training done
	Increased enrolment and initiation of PLHIV on ART	Percentage of identified people living with HIV enrolled and initiated on ART	87%	95%	87.3%	Enhance promotion of Self-testing and HTS services
	Increased treatment success rate	Percentage of PLHIV virally suppressed	93%	95%	93%	Enhance Advocacy and training on new guidelines.
	Increased identification and initiation of most at-risk persons on PrEP	Number of eligible at-risk persons offered HIV pre-exposure prophylaxis (PrEP)	861	1,000	1,000	Target achieved
PMTCT	Increased identification of HIV positive pregnant and breastfeeding women	Percentage of HIV-positive pregnant and breastfeeding women identified through ANC, labour and delivery, and PNC services	68%	95%	22%	Enhance Advocacy and training on new guidelines.
	Increased and early enrolment of HIV-positive pregnant women into ART	Percentage of HIV-positive pregnant women receiving ART in accordance with the recommended protocol	99%	95%	95.3%	Target achieved
	Increased and early enrolment of HEI to infant prophylaxis	Percentage of HIV-exposed infants receiving recommended HIV prophylaxis	98%	95%	100%	Target surpassed
Tuberculosis	Increased TB diagnosis	Percentage of planned TB diagnostic services and activities supported	100%	100%	100%	Target achieved through community-based TB screening.

Agriculture, Livestock and Fisheries

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
Programme Name: Administrative and Support Services						
Objective: Provision of efficient and effective agricultural support services						
Outcome: Improved service delivery						
Personnel Services	Training needs assessment	No. of training needs assessment reports	1	1	1	Training assessment report done
	Staffs trained	No. of staffs trained	20	20	25	Exceeded the expected target
Administrative and office support services	Services delivered	Percentage of staffs under performance management system	100%	100%	100%	All staff under performance management system
	Effective support services	No. of farmers supported on modern farming techniques	62,000	65,000	59,225	Target not achieved due to budget constraints and lower farmer uptake of support services
	Policies and proposals development structures in place	No. of policies and proposals developed	2	4	7	Policies and strategies formed; Dairy Strategy policy, Range management Policy, Red Meat Strategy, Apiculture Strategy, Ticks

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
						Strategy, Range Management Strategy and Coffee Policy.
Programme Name: Crop Development						
Objective: To increase agricultural production						
Outcome: Increased income from farming enterprises						
Promotion of drought Escaping, crops	Drought-Tolerant Seeds Distribution Countywide	No. of Farmers beneficiaries	4,000	6,000	6,000	Number of targeted farmers achieved
	Undertaken soil sampling and testing in 15 wards	No. of soil samples tested and results shared with farmers	2,850	600	600	Target Achieved
	Facilitated access and use of certified and quality planting materials among farmers	No. of assorted fruit tree seedlings planted	5,580	12,000	13,705	Exceeded target due to increased seedling production and farmer uptake.
		Tones of assorted drought escaping seeds distributed	6.75	9	7.9	Partially achieved due to funding constraints.
	Undertaken pest and disease surveillance & Control	No. of surveillance & Control interventions done	5	5	6	Exceeded target following increased pest and disease surveillance activities Countywide
	Promoted adoption of climate smart agriculture technologies, innovations & Management practices	No. of farmers adopting CSA technologies	4,500	8,000	14,610	Exceeded target due to enhanced promotion and adoption of climate-smart agriculture technologies.
	Facilitated access and use of subsidized farm inputs by farmers	No. of farmers supported with logistics and storage	3,150	20,000	40,817	Exceeded target due to successful fertilizer subsidy logistics and increased farmer participation
		No. of farmers purchasing affordable fertilizers	3,150	20,000	40,817	
	Promotion of fruit tree nurseries for high value crops in the county	No. of fruit tree nurseries established by farmers	50	65	55	limited establishment of new fruit tree nurseries. The target was not achieved due to inadequate rainfall and resulting moisture stress, which affected the successful establishment of fruit tree nurseries by farmers.
		No. of fruit tree seedlings purchased from farmers and distributed	5,580	15,000	16,280	increased procurement of seedlings from farmers.
	Upscaled cultivation of cash crops	No. of coffee, avocado and Macadamia seedlings procured	5,580	56,539	193,661	expanded cash crop promotion and high farmer response and partnership with the national government program on coffee farming
		No. of farmers receiving and growing coffee seedlings	400	649	3,700	exceeded target due to enhanced coffee promotion initiatives
Strategic Food Security Services and post-harvest management	Operational warehouses	No. of completed warehouses	4	1	1	Jebi warehouse phase1
	Operational Warehouse Receipting system	No. of farmers on WRS	500	550	600	Exceeded target due to increased adoption of the Warehouse Receipt System
	Developed capacity of farmers on grain storage	No. of farmers trained and acquired grain storage skills	2,600	3,000	3,500	Exceeded target due to increased farmer participation in grain storage training.
	Promoted farm level and group agro- processing	No. of farmers trained and adopted agro-processing and value addition skills	2,600	3,000	3,600	Exceeded target due to enhanced capacity-building on agro-processing and value addition

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
	and value addition of farm produce	No. of agro-processing and value addition facilities established	40	40	60	Exceeded target.
Agribusiness marketing and value addition	Conducted enterprise judging to enhance competition in agribusiness	No. of farmers participating in farm judging	350	390	400	Exceeded target due to positive farmer uptake
		No. of farmers receiving farm awards	70	78	80	
	Enhanced farmer and group entrepreneurial skills	No. of farm business plans developed and promoted	1600	1,800	2,000	
		No. of Farmers adopting FBPs	1600	1,800	2,000	
	Contracted farmers on value chains	No. of farmers recruited into value chains	150	200	300	
		No. of contracts signed	321	200	300	
	Expanded use of green energy and energy saving devices to enhance agribusiness	No. of demos on energy saving devices	300	325	350	
		No. of energy devices installed	300	325	350	
Programme Name: Irrigation Development and Management						
Objective: To increase agricultural productivity for food security and income generation						
Outcome: Increased land productivity, income, and employment opportunities						
Water Harvesting and Irrigation Technologies	Enhanced farmers’ capacity in water harvesting and storage	No. of H/H utilizing efficient water harvesting technologies (roof rainwater harvesting systems, water pans, earth dams, sand dams, rock catchments, farm ponds, subsurface dams, water tanks, shallow wells, and runoff harvesting structures such as terraces and contour bunds)	2,600	4,000	4,200	Exceeded target.
		No. of farms utilizing ponds, shallow wells, community water pans	12,000	14,000	15,000	Exceeded target.
	Enhanced farmers’ capacity to use irrigation in farming	No. hectares of new land under irrigation	400	80	50	target not achieved due to inadequate funding
		No. of irrigation model farms established	3	12	15	Exceeded target .Established Countywide
Irrigation Infrastructure Development	Excavated and repaired irrigation schemes	No. of dams/pans excavated /desilted	20	120	103	103 water pans in salama ward, Tetu water pan, nosirai,31 water pans (Rumuruti ward) in conjunction with st. martins, 1 in Salama ward
		No. of boreholes drilled and equipped	0	1	1	At Nturukuma in Nanyuki Ward
		No. of irrigation schemes rehabilitated	0	1	1	The Scheme was at Imenya, Ngobit Ward
		No. of storage tanks procured and installed	80	50	40	Target partially achieved due to procurement and budget constraints
	Enhanced access to affordable dam lined	No. of dam liners installed	0	1	1	Supported by a stakeholder at Mathira Primary school
Programme Name: Livestock Resource Development and Management						
Objective: Improve livestock productivity and incomes from livestock-based enterprises						
Outcome: Improved livestock productivity and household incomes						
Livestock Resource Development and Management	Livestock extension enhancement	No. of farmers reached with new innovative technologies (TIMPS)	12,400	13,500	14,200	Achieved through farm visits, Trainings, demos, field-days / exhibitions and exchange tours.
	Improvement of Pastures & fodders.	No. Kgs of Boma Rhodes and Australian Red napier / Juncao cuttings distributed	10,000	310 Kgs and 10,000 cuttings	310 Kgs and 10,000 cuttings	310 Kgs of Boma Rhodes and 10,000 Cuttings of Australian Red napier procured and distributed.

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
	Motorized grass cutters distributed	Number of Motorized grass cutters distributed	8	25	20	Target partially achieved due to price variation of the motorized grass cutters
	Range improvement	No. of acres of denuded land rehabilitated	1,000	850	1,200	Target over achieved due to partnership with stakeholders like impact & Borana ranch. The reseeded was done by the community ranches (Musul, Mayianat, Koija, Nkilorit etc) and in partnership with partners – Boran, IMPACT, Permaculture etc
	Improved Poultry production	Number of improved poultry breeds distributed	2,500	1000	800	Target partially achieved due to the variation in the prices of the procured Improved Kienyeji Cocks.
	Improved Galla breeds	Number of Improved Galla breeds distributed	100	50	50	The 50 high genetic potential Galla Buck were procured and distributed to targeted identified beneficiary groups.
	Improved Dorper breeds	Number of Improved Dorper breeds distributed	100	50	50	The 50 high genetic potential Dorper Rams were procured and distributed to targeted identified beneficiary groups.
	Apiculture development	No. of Apiaries established and stocked.	25	8	10	10 Apiaries established by procuring and distributing Hives to target beneficiary groups. The target was exceeded due to support by partnership with partners & projects like FLLOCA & FSRP projects that also distributed Hives & their accessories.
	Distributed apiculture equipment	No. of Bee-hives distributed	1,200	1000	840	Target partially achieved due funding constraints.
	Dairy Goats Promotion	No. of Dairy goats (German Alpine) distributed	46	50	120	There was over achievement due to support by partners who also procured the Dairy goats for community members. Some of the partners included Habutat for Humanities & Compassion International
	Pigs improvement and promotion	No. of Pigs (Boars & Sows) distributed.	45	0	20	State Department of Livestock (CDL) supported the County with the 20 Pigs – Which was distributed to strategically identified groups.
	Availability of animal feeds	No. of strategic feed stores constructed	1	1	1	The strategic feed store was contracted by a partner (NDMA)
	Performing Livestock Value Chain Producer Organizations.	No. of livestock value chain POs capacity build.	4	3	5	The set target was exceeded due to support target received from strategic partners & projects engaged in the same activity – in Umande, Segera, Githiga, Tigithi and Mukogodo West. These include projects like FLLOCA, FSRP etc.
	Well performing Group Ranches committees	No. of Group ranch committee's for capacity building.	5	2	3	Targets exceeded due to support by partners like

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
						IMPACT, NRT, FSRP and Permaculture. The beneficiary wards are Mukogodo west and East
	Livestock policy / strategies development	No. of Livestock policies & strategies published	1	2	4	The target exceeded due to the support of partners like KLMC, FAO – CASHA and FSRP that is quite heavy on development of policies & strategies. Some the Policies developed include Rangeland policy, Sale-yard bill, Dairy strategy, Red meat strategy, Apiculture strategy and Pigs policy.
	Livestock Bills development	No. of Livestock bills developed	1	1	1	Range management bill developed
Livestock Marketing and Value Addition	Effective / efficient Livestock markets.	No of Modernized Livestock Markets	1	2	2	2Loading ramps & 2Toilets for Lodasha / Sipili Livestock Markets.
	Effective / efficient Livestock markets.	No. of livestock markets repaired and painted	0	2	2	Rumuruti & Kimanjo livestock markets
	Milk Safety Equipment (Alcohol Testing gun) distributed	No. of Milk Safety Equipment (Alcohol Testing gun) purchased and distributed	7	10	8	The Milk Testing Guns procured and distributed to identified Dairy coops. The reason for not achieving the target is the variation in the prices.
	Reliable power supply for Tigithi Dairy Coop facility.	Procured stand-by generator for the facility.	0	1	1	Stand-by generator purchased for Tigithi Dairy Coop facility
	Effective / efficient Dairy industry.	No. of Milk cooperatives formed	1	1	2	Kibung'i and Maru Dairy Cooperatives
	Well performing Livestock value chain enterprises.	No. of Livestock Value chain enterprises nurtured and supported	20	10	20	The target exceeded due to support from projects like FLLOCA & FSRP. The value chains include: Dairy, Poultry, Apiculture, Pasture production, Beef finishing and Shoa's production.
	Effective / efficient Pig industry / enterprise.	No. of Pig cooperatives formed, trained and supported.	2	2	1	Pig production promotion. The name of the cooperative is Kirima Pig farmers cooperative (in Githiga ward)
	Livestock extension enhancement	No. of farmers reached with new innovative technologies (TIMPS)	12,400	13,500	14,200	Achieved through farm visits, Trainings, demos, field-days / exhibitions and exchange tours.
Programme Name: Veterinary Services Management						
Objective: Improve and maintain livestock health for livestock market access						
Outcome: Reduced incidences of livestock diseases						
ou	Livestock vaccinated against notifiable diseases	No of animals vaccinated	73,073	250,000	587,408	Achieved in partnership with the national government
	County vaccine bank established with KEVEVAPI	No of doses of vaccines stocked	150,000	250,000	600,000	500,000 doses from national Government
	Cold chain and vaccination support equipment established	No of vaccination support equipment procured	30 automatic syringes, 1 deep freezer, 1 fridge, 12 cool boxes, 60 dozen	30, automatic syringes, 2deep-freezers, 2 fridges and 30 dozens	30, automatic syringes , 2deep-freezers, 2 fridges and 30 dozens	Target achieved

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
			hypodermic needles	hypodermic needles	hypodermic needles	
	Dogs and cats vaccinated against rabies	No of dogs and cats vaccinated	790 dogs and cats	15000 cats and dogs	6607 cats and dogs	In partnership with Mpala Research Center. which has been our main partner, had very limited funding. The 6000 doses of rabies vaccine were procured by the CDL, while MRC provided other Logistics
		No. of surveillance missions undertaken	12	12	12	Target achieved Countywide
		No of samples analyzed,	28	50	299	For export of animals
	Staffs' capacity built on modern ways of disease surveillance and reporting	No of staffs trained	8	20	15	New staffs Onboarded on KABS
	Enhanced livestock movement control	No of livestock movement permits issued	5443	6,000	5731	Target unmet due to Inadequate funding
	Enhanced livestock movement control	No of movement permit books requisitioned	109	120	120	Target achieved
	Enhanced livestock movement control	No of stock routes inspected	172	200	184	Inadequate funding
	Vaccination crushes established	No established	3	5	2	Kisalgei crush in Segera and Ol-Larabel crush in Marmanet Ward. Limited funding
	Disease free compartments established	No established compartments	1	1	1	This was established at Olpejeta conservancy
Slaughter House Development Initiative	New Cattle, sheep and goats and camel slaughterhouses established	No established	2	2	1	Establishment of Kinamba slaughterhouse ongoing. The contractor of Ilipolei slaughter house did not start the works on time despite being awarded the contract
	Existing county slaughterhouses rehabilitated and upgraded	No. slaughterhouses rehabilitated and upgraded	3	2	2	Nyahururu and Nanyuki slaughterhouses rehabilitated upgraded
	Farmer cooperative groups supported with AI subsidy	No of cooperatives supported	0	15	0	Procurement of AI complete but distribution yet to be done by the extension officers. Some of the cooperatives to benefit include; Solio, Umamde, Ngenia, Kanamu, Salama, Muruku, Charlos among others.
	Flayers Trained on proper flaying methods	No trained	50	95	24	Target unmet due to lack of leather officers
Programme Name: Fisheries Development and Management						
Objective: Increase fish production and productivity						
Outcome: Improved household nutrition and incomes						
Fisheries Development and Management	Fish production improvement	No. of fish fingerlings stocked	200,000	200,000	180,000	Inadequate funding
	Amount of fish harvested	Kg of fish harvested	1500	1800	2000	From ponds and dams
	Amount of fish marketed	Kg of fish marketed	2000	2400	3000	Importation from other areas
	Fisheries policy development	No. of policies developed	0	1	0	Lack of funds
	Fisheries extension improvement	No. of fish farmers trained using various extension methods	100	120	200	Collaboration with other stake holders
	Farmers' skills improvement	No of exhibitions undertaken	4	8	6	Some of the exhibitions held were; ASK show,

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/25	Planned Targets 2025/26	Achieved Targets	Remarks*
						World Food Day, Farmer markets in various wards
	Farmer tours conducted	No of farmers exchange tours undertaken	2	1	2	- Suguroi Fish farmers visited Gikandi Dam Fish Farmers' - Baraka Fish farmers visited Tigithi Fish Farmers'
	Fish fingerlings procured and stocked	No of farm visits undertaken	1500	3000	2000	Inadequate funding

Roads, Public Works, Lands, Housing, Energy and Urban Planning

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/2025	Planned Targets 2025/2026	Achieved Targets 2025/2026	Remarks*
Programme Name: Administration, Personnel, Planning and Support Services						
Objective: To enhance service delivery and improve coordination, administration and operations						
Outcome: Improved working environment and service delivery						
Administration Services	Operational headquarter services	Level of support to headquarter services and planning and financial services	100%	100%	100%	offices resourced to offer services to the public
	Operational Land management services	Level of support	100%	100%	100%	offices resourced to offer services to the public
	Operational survey and planning services	Level of support	100%	100%	100%	offices resourced to offer services to the public
Personnel services	Efficient service delivery and improved human resource productivity	Percentage of staff Trained	5%	80%	70%	More funds required to increase the number of staff trained
		No. of staff recruited	0	10	17	Adverts done in the FY 2025/2026 The process of recruitment scheduled for the FY 2026/2027
		Percentage of staff promoted	10%	100%	100%	Usually happens on demand and when due
Programme Name: Road network development and maintenance						
Objective: Develop and maintain an effective and efficient road network						
Outcome: Properly designed roads and improved accessibility within the County						
Road network improvement	All weather roads and reduced vehicle operation costs	Km of roads opened	Opened- 71.1km Graded-	400Km	45.5Km	Additional funding required to cover more roads
		Km of roads graveled	485.62km Gravelled-		161.29Km	
		Km of roads graded	105.52km		192.79Km	
		Km of paved roads maintained	0.25Km	8Km	3 km	
	Efficiency in road designing and construction works	Percentage of ongoing works supervised	95%	100%	100%	All ongoing works supervised
		Percentage of urban roads provided with Non Motorized Transport	5%	8%	6%	Additional funding required to upscale the project
Bridges infrastructural services	Safe and functional bridges	No. of bridges Constructed	2	3	2	

Sub Programme	Key Outputs	Key Performance Indicators	Baseline 2024/2025	Planned Targets 2025/2026	Achieved Targets 2025/2026	Remarks*
Mechanization services	Acquired and maintained road-construction machinery	No. of machinery maintained and serviced	-	3 graders, 4 trucks, 3 Excavator and 2 compactors	4graders,4 trucks, 2 drum roller and excavators	Machinery maintained and serviced
		No of machinery purchased (dozer)	-	1	3	Purchased 1 Excavator 1 Roller and 1 Service pick up
		No of machinery purchased (grader)		1		
Heavy Equipment Maintenance	Well maintained heavy equipment	Percentage level of maintained equipment	-	100%	100%	Equipment well maintained
	Enhanced operations of leased equipment	Percentage performance of leased equipment	-	100%	90%	Involves support to operations, logistics, gravel and minor maintenance
Leasing program	All weather roads and reduced vehicle operation costs	Km of roads opened	-	-	57.57Km	Additional funding on fuel cards to cover more Kms
		Km of roads graveled	-	-	132.14Km	
		Km of roads graded	-	-	284.57Km	
Programme Name: Public Works Services Delivery Improvement						
Objective: Provide all County building projects with necessary public works services						
Outcome: Compliant developments						
County building construction standards	Support to County Building Construction Standards services	Level of support	100%	100%	100%	offices resourced to offer services to the public
	Improved building services	No of development application and approvals	-	200	350	Target surpassed due to increased inspections and enforcement
Public, private buildings and bridges	Increased number of safe and functioning structures	Percentage of inspected structures	100%	100%	100%	All reports presented by Inspectorate have been attended to
Programme Name: Land and Housing management						
Objective: Provide the County with Quality and Affordable Housing						
Outcome: Affordable Housing						
Housing improvement	Automated county house management and revenue collection processes	Percentage level of automation of county house management and revenue collection process	0	80%	80%	Revenue collection process actualized and fully functional
	Sustained promotion of partnerships in housing development and management.	No. of partnership agreements for affordable housing.	1	1	1	Partnership with national government to construct affordable houses in Nanyuki and Nyahururu
	Constructed affordable housing units	No. of affordable housing units constructed	200	200- Nanyuki 1,000- Nyahururu	200- Nanyuki 1,000- Nyahururu	Nanyuki Municipality - Construction of 200 Units for Phase 1 complete Phase 2 of affordable housing units ongoing in Nanyuki Ongoing Construction of 1,000 units within Nyahururu municipality
	Maintained and renovated county housing	Percentage of county housing maintained and renovated.	20%	40%	40%	Additional funding required to upscale the target

Programme Name: Physical Planning and Land Survey Services						
Objective: To have a well-planned and sustainable human settlement with security of tenure						
Outcome: Well-coordinated human settlement						
survey and planning services	Operational Land management services	Level of support	100%	100%	100%	Offices resourced to offer services to the public
	Approved county spatial plan	Level of completion of county spatial Plan	100%	100%	100%	County Spatial Plan approved and under implementation
	Surveyed urban and market centres	No. of urban and market centres surveyed	1	4	7	Urban centres; -Rumuruti -Ihiga-ini -Kona Mbaya A -Kona Mbaya B -Vetinary -Nakwang -Mithuri Approval and survey of Rumuruti municipality done
		No of centres with approved Land Use Plans	8	4	15	Urban centres; -Rumuruti -Ihiga-ini -Kona Mbaya A -Kona Mbaya B -Vetinary -Nakwang -Mithuri Inform settlements; -African Location A -African Location B -Sipili A -Sipili B -Maina A -Maina B -Kanyoni -Kwa Mbuzi
	Digitized County Land Registry Index Maps (RIMs)	Number of digitized County Land Registry Index Maps (RIMs) to ease land management	0	350	100	Need for allocation of funds to achieve target
	Operational GIS Lab	Percentage level of maintenance and operationalization of the GIS Lab	100%	96%	60%	GIS Lab set up in partnership with FAO -Target not achieved due to inadequate funds
	Improved Security of Tenure in urban areas/Informal settlements	No. of Allotment letters issued by National Land Commission	741	1000	741	Target not achieved due to; -Absentee plot owners -Ownership disputes -Double allocation
	Established building enforcement and inspection unit	Level of establishment of a Building enforcement and inspection unit	50%	80%	50%	Building inspection and Enforcement Teams established at Ward Level -Inadequate funds hindered achieving of target
	Compliant and sustainable developments	No. of development applications and approvals	1500	2000	1600	-Tough economic times led to people not engaging on construction -Poor coordination in inspections and enforcement
	Enhanced dispute resolution on land related matters	No. of disputes resolved	100	100	300	Target surpassed due to; - The tenure regularization exercise done targeting informal

						settlement's which led to resolving of most disputes. - Encouraging alternative dispute resolving mechanisms
Programme Name: Renewable Energy Services						
Objective: To increase access to clean, reliable and affordable energy for households and institutions within Laikipia County.						
Outcome: Improved livelihoods and institutions						
Renewable energy solutions	Supported county Renewable clean services	Level of support	100%	100%	100%	Offices resourced to offer services to the public
Street lights initiative	Operational streetlights	No. of monthly bills paid	4 months	12	9	July-March Bills Paid. Lack of funds hindered the payment of all bills
		No. of streetlights and floodlights maintained and repaired	70	250	183	-10 high mast (90lights) floodlight and 173 street lights maintenance -Budget constraints hindered actualization of target
	Additional streetlights	No. of new streetlights installed.	30	200	150	-Installation of operational solar streetlights installed across urban centers in the county -Budget constraints hindered actualization of target
	Functioning light-maintenance equipment	No. of new man lift purchased	0	1	1	1 fully operational man lift purchased and in use
Programme Name: Urban Development and Management						
Objective: To Provide Quality Convenient and Sustainable Urban Services						
Outcome: Improved Urban Management						
Urban Governance improvement	Fully operational Municipalities and towns	Number of operational municipalities and towns	3	1 additional municipality and 8 towns	3 municipalities	Nanyuki, Rumuruti and Nyahururu municipality operational

Education and Library services

Sub programme	Key outcomes/Outputs	Key performance indicators	Baseline 2024/2025	Planned targets 2025/2026	Achieved targets 2025/2026	Remarks*
Programme Name: Administration Planning and Support Services						
Outcome: Efficient and effective service delivery						
Headquarter Services	Annual/quarterly departmental fiscal and non-fiscal documents; 1. Procurement plan 2. Work plan, 3. Budget, 4. reports	percent implementation financial and non-financial plans and budget	100%	100%	100%	Target achieved as planned.
	100percent appraised staff	percent of staff appraised	60%	100%	100%	All staff appraised
Programme Name: ECDE development						
Outcome: Empowered citizens						
ECDE Infrastructure Improvement	Increased number of models ECDE centers upgraded and operationalized	Number of new ECDE classrooms constructed.	43 public ECDE Centres existing.	34 new ECDE classrooms.	34 ECDE classrooms constructed	Target achieved. ECDE classrooms constructed
	Increased ECDE enrollment and transition	Number of ECDE learners enrolled.	23,172 pupils enrolled	1000 pupils	678 new	Lack of community enlightenment and geographical constraints brought about by proximity to institutions.

		Number of pupils transiting from ECDE to primary education.	23,172 pupils enrolled	2,000 pupils	2,178 pupils	Target achieved
	Increased number of ECDE teachers employed	Number of ECDE teachers supported to teach	833 teachers	833teachers	833teachers	Target achieved as planned
Programme Name: Education empowerment programme						
Outcome: Empowered citizens						
County Bursary Fund	Increased completion rates	No. of beneficiaries of bursary fund	9,583	14,000	13,148	Amount disbursed based on the No. of applicants
Programme Name: Education and Training						
Outcome: To provide quality education, skills development, retention and transition of trainees into VTCs.						
Vocational Education and Training	Increased number of operational vocational training centers	Additional number of VTC units developed, equipped, staffed and operational.	10	11	1 workshop constructed and 10 VTC equipped	-Constructed 1 Tigithi workshop -Equipped; Nyahururu, Marmanet, Muhotetu, Rumuruti, Sipili, Ol-Moran, Salama, Wiyumiririe, Tigithi,& Nanyuki
	Increased number of trainees graduating with marketable hands-on skills	Number of trainees graduating marketable hands-on skills annually	778	1,500	1,337	More campaign /awareness required to attract more students to the VTCs
Education Empowerment	Infrastructure development	Rebranding, repair and maintenance of libraries	0	3	1	One done in Rumuruti, Lack of adequate funds hindered the realization of the target

Trade, Enterprise and Co-operatives Development

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (2024/25)	Planned Targets (2025/26)	Achieved Targets (2025/26)	Remarks*
Programme Name: Administration, Planning and Support services						
Objective: Ensure efficient and effective delivery of services						
Outcome: Efficient and effective service delivery						
Administration Services	Efficient and effective delivery of services	Percentage level of support to departments administrative services	70%	100%	75%	-Offices resourced to offer services to the public
Personnel Services	Improved staff performance	Percent of Staff fully realizing their annual performance targets	80%	100%	85%	Inadequate funds to facilitate for much needed trainings
Policy Development	Improved business environment	No. of laws and regulations enacted and implemented	3	3	3	-Market management policy drafted. Participated in formulation of -National trade bill -Weights and measurements bill
Programme Name: Co-operative Development and Marketing						
Objective: Ensure a robust and competitive co-operative movement to drive the county's economy						
Outcome: Competitive and robust co-operative movement in the county						
Cooperative Promotion	Trainings and leaders forums undertaken	No. of trainings undertaken	90	160	116	No. of trainings not achieved due to inadequate funding
	Increased savings	Amount of savings mobilized	7.85 B	8.85 B	11.7 B	Target met
	Co-operative database	No. of data collection reports	1	2	1	-Consolidation of data by the cooperative officers Lack of adequate funds hindered achievement

	Registration of new and Revival of dormant cooperatives	No of cooperatives registered	8	20	249	Induction and inclusion of the new county cooperative staff contributed to the high numbers of cooperatives registered
		No of cooperatives revived			11	Some of the cooperatives revived include; -Tigithi Umoja -Naleo Women
	Cooperative Newsletter and Cooperative Forum (Ushirika Day)	No. of newsletters produced and Cooperative forums held	1	1	1	Target met
	Inspection Reports	No. of inspection reports	35	90	56	Insufficient funds on data collection and verification hindered the actualization of the target
Co-operative Governance and ethics	Wealth declaration, indemnity forms and annual returns filled	No. of Wealth declaration, indemnity forms and annual returns filled	900	1000	200	Only new board members were
	Conflicts intervention reports	No. of intervention meetings held	35	50	57	Target Met
Cooperative Marketing and value addition	Product developed	No. of value added products and market linkages	2	4	4	-Coffee -Apiculture -Pig rearing -Dairy
Cooperative auditing	Audited cooperative societies	No. of audit years and audits presented	75	120	68	Target unmet due to insufficient funds
Cooperative Infrastructure development (Value Addition Products)	Facilities developed	No. of facilities constructed /rehabilitated and equipped	1	3	2	-Ushanga -Milk Coolant
Cooperative Research	Research reports	No of complete Researches reports	2	2	2	-Coffee -Dairy (Supported by the KFSRP)
	Linkages established	No. of linkages established	2	2	1	KFSRP collaboration. Inadequate funds hindered the actualization of target
Co-operative Revolving Fund	Cooperatives funded	No of co-operatives funded	17	15	8	-Laikipia North Pastors Sacco -Mukogondo East Boda Boda Sacco -Shepherd Sacco -Kitawi Fatm Sacco -Karaba Dairy -Nyambogishi Dairy -Nyalak Sacco -Emanuel Fortune Sacco
		Amount disbursed	33.3M	40M	20.5M	Shortfall on what was disbursed to the societies against what was received

	Loan recoveries and follow-up	Amount of loans recovered	32.9 M	40M	26.6M	Shortfall on what was issued against what was recovered
	Trainings /public engagement held	No. of trainings/public engagements	4	4	4	-Staff training on cooperative issues and operations -Ushirika day public sensitization - Laikipia East and North Leaders meeting held in Nanyuki in conjunction with CIC Insurance - Laikipia West Leaders meeting held in Nyahururu in conjunction with Co-operative bank
	Partnerships and collaborations established	No. of partnerships established	2	2	2	-CIC Insurance -Co-Operative Bank
	Monitoring and Evaluation	No, of M&E reports	2	2	2	-Report on Ushirika day sensitization -Report on leaders meeting
Programme Name: Trade Development and promotion						
Objective: Improve business environment and promote Enterprise Development						
Outcome: Improved and Conducive business Environment						
Market Infrastructural Development	Upgraded and operational markets	No. of upgraded and operational markets	15	22	3	-Nyahururu, -Makutano (Nanyuki) -Rumuruti Markets -Inadequate funds hindered actualization of target.
	Market master plans, survey and fencing	No of markets surveyed and fenced	2	4	0	Inadequate budget allocation
Trade Promotion and MSMEs Support	Promotions/business fora's held	No. of promotions/ business for a/fairs/ exhibitions held/ participated	3	8	2	KEBS sensitization and ASK show in Nanyuki
	Capacity building	No. of MSMEs trained	100	250	220	MSMEs taken through KEBS sensitization on branding and Business Development Services
Investment promotion and product development	Investment opportunities identified and exploited	No. of key investments opportunities identified and exploited	6	14	6	Coffee, Canola, Avocado, Beef, Maize and Leather are the 6 Investment value chains adopted around CAIP devt
	Equipment's verified/ calibrated	No. of equipment verified/ calibrated	5,000	2,400	2200	Inadequate staffing

Metrological Laboratory Services	Functional set of metrological labs	No. of functional set of metrological labs	1	2	1	A functional metrological lab in Nanyuki
Informal sector Development	Stalls constructed and operationalized	No. of stalls constructed and operationalized	7	5	1	-Renovated Nyahururu market Inadequate budget allocation
	Ablution blocks constructed	No. of ablution blocks constructed	1	5	1	Construction of Ablution block in Kalalu Stadium complete
	Boda boda shades constructed/Rehabilitated	No. of boda boda shades constructed/rehabilitated	5	6	6	Bodaboda shades constructed at Posta, Maundu ni Meri, Kundarilla, Aiyam junction-Moonlight Kihuruko Caanan Junction and Koitabai Centre
	Floodlights installed	No of floodlights installed	10	6	3	Floodlights installed at Thingithu, Nanyuki and Ngobit wards.
	Shoe shiner shades constructed	No. of shoe shiner shades constructed	3	5	2	2 shoe shiner shades constructed and completed in Nyahururu at; - Nyahururu D.E.B primary school -Posta
Industrial Development	Industrial spaces developed	No of industrial spaces developed/constructed	5	9	1	CAIPS ongoing
	Operationalization of CAIPS	Level of operationalization of CAIPS	-	100%	0	The project is incomplete due to delay in release of funds
Innovation and enterprise development	Establish market linkages for original brands	No. of enterprises supported	100	200	15	Some of the enterprises supported are; -Bee zetu honey -Unique bees -Laikipia permaculture -SICA -Sir Jay -Mahinda -UDPL -Nturukuma Self Help Group
	Innovative products identification and supported	No. of innovative products identified	10	20	2	Honey and cosmetic products identified
	Innovative products marketed	No. of innovative products exhibited	100	220	10	-Coffee -Canola -Avocado -Beef -Maize -Leather -Honey -Cosmetic products

						-Dairy -Pig rearing Inadequate budget allocations led to not achieving the target
Enterprise Development Fund	Enterprises funded	No of enterprises funded	114	100	32	8,050,000 Kshs in loans disbursed
Programme Name: Tourism promotion and development						
Objective: To ensure well managed ecosystems for tourism development and economic growth in the County						
Outcome: Increased tourism arrivals and revenue generation						
Tourism promotion and marketing	Promotion events held	No of events held.	4	6	7	Participated in Realtors Expo, Warwick Expo, Hotelier's Expo, Camel Derby, Devolution, KICOSCA and ASK show
	Small and medium, Tourism enterprises (SMTEs) trained	No. of SMTEs trained	100	300	410	Laikipia North SMTEs groups e.g Musul, Tasia, Ngare Ndare, Arjiju, Murpusi, Tuum, Ol Gaboli, koiya, Twala etc) trained on communication skills, Digital Marketing & Financial literacy)
Tourism infrastructure development	Laikipia National game reserve operationalized	Percentage level of operationalization of the Laikipia National game reserve	15%	100%	10%	Inadequate budget allocations
	Upgraded tourists' sites	No. of tourists' sites upgraded/developed	4	3	3	Rehabilitated various sites including Murpusi, Koiya, T-falls

Gender and Social services

Sub programme	Key outcomes/Outputs	Key performance indicators	Baseline 2024/2025	Planned targets 2025/2026	Achieved targets 2025/2026	Remarks*
Programme Name: Administration Planning and Support Services						
Outcome: Efficient and effective service delivery						
Headquarters	Annual/quarterly departmental fiscal and non-fiscal documents; 1. Procurement plan 2. Work plan, 3. Budget, 4. reports	Percent implementation of financial and non-financial plans and budget	100%	100%	100%	Annual/quarterly departmental fiscal and non-fiscal documents well prepared
	100percent appraised staff	Percent of staff appraised	60%	100%	100%	All staff appraised
Programme Name: Social Cultural Cohesion Promotion and Support Services						
Outcome: Social protection intervention						
Social services infrastructure	Upgrade and construct social and cultural facilities.	Number of social cultural facilities upgraded and constructed.	-	10	0	No allocation
	Improve access to social protection interventions.	Number of beneficiaries.	-	500	0	Target was not achieved due to inadequate funds
		Number of Policies developed	0	1	2	Laikipia county pwd policy, Laikipia County Youth Policy in draft

						and tabled to the cabinet for approval
Cultural events promotion services	National and International days Celebrated	Number of national and international days celebrations held	2	4	4	Ushirika Day, Madaraka Day, Mashujaa Day, Jamhuri Day Celebrations attended
Programme Name: Sports, Youth, Talent and Social Development						
Outcome: Maximized talent utilization for economic empowerment and sustainable livelihood						
Sports facility improvement	Improved sporting facilities.	Stadia upgraded to international standards	-	1	1	Upgrading of Nanyuki stadium ongoing in collaboration with national government.
		Number of stadiums/Play field Rehabilitated	-	1	1	Nyahururu stadium was Rehabilitated
Youth Mainstream initiative	Increase Youth empowerment Activities	Number of Youth empowered	-	500	600	- Empowered 121 youth through the KYISIA Games -Youth skill development (St. MARTINS) - Digital literacy empowered 1,060 youth through Ajiri centers in nanyuki and nyahururu
	Government procurement awarded to special categories	Percent of tenders awarded to special categories	30%	30%	30%	All procurement opportunities were awarded to youth, women and persons with disabilities
	Operational economic empowerment programmes	No. of programmes initiated and promoted	0	2	2	-St. Martins promotion of youth mental health -National governmentt stadia construction
Sports promotion services	Increased sporting activities.	Number of sports tournaments held.	5	5	4	- KYISA Games - Local volleyball tournament in Laikipia West - Local volleyball tournament in Laikipia East - KICOSCA Target was not achieved due to inadequate budget funds
		Number of playgrounds fenced.	-	3	0	No funding for the project
Programme Name: Children Support Program						
Outcome: Reduced number of vulnerable children.						
Children institutions support program (CEDC)	Increase the number of rescued and rehabilitated children	No. of vulnerable children rehabilitated and reintegrated.	-	250	86	Target was not achieved due to inadequate funds
	Infrastructure Developed	Number of infrastructures constructed	-	2	1	1 administration block constructed at CEDEC

Water, Environment and Natural Resources

Sub Programme	Key Outputs	Key Performance Indicators	Baseline	Planned Targets	Achieved Target	Remarks*
Programme Name: General Administration, Planning and Support Services						
Objective: To promote good governance in the management of water resources and environment components						
Outcome: Improved service delivery						
Administrative and Planning Services	Office supplies and service delivery support	percent Increase in the level of office supplies and service delivery support	85%	95%	95%	Office resourced to offer services to the public
Personnel Services	Staff performance appraisal system	percent of staff meeting their performance appraisal targets	92percent	100%	100%	All departmental staff under PAS
	Staff training	No. of staff members trained	0 Staff	200	30	Inadequate resources led low target achievement
Strategic Project Monitoring and intervention (EDE)	Water tracking	No. of cubic metres of water tracked	4,000M3	5,000M3	2,500M	Weather has been favourable hence no much water tracking
Programme Name: Environment and Natural Resources						
Objective: To enhance access to clean, safe, reliable and affordable water and sanitation services						
Outcome: Increased access to clean and safe water and sanitation in Laikipia county						
Urban Water, Sanitation and Sewerage	New water connections to households	No. of additional households connected to piped water	1,219 HH	1,500	2,000	Completion of additional water projects, extension of pipelines has resulted to higher HH connections
		No. of Km of water pipeline extension	77.64 Km	10Km	20Km	Target exceeded due to engagement with partners such as E-water who undertake various water projects including pipeline extensions, water dispensing kiosk, water filters.
	Upgraded water supply network	No. of km of old water pipeline rehabilitated	27 Kms	20Km	5Km	Inadequate funding and delays in procurement led to lower achievement of the target
		No. of old water meters replaced	0	2,000	110	Partners collaborations facilitated these replacements
Rural water supply and sanitation	Drilled and equipped boreholes	No. of boreholes drilled and equipped	1	20	45	Use of county rig resulted into reduced drilling cost, increased partners and collaboration resulted to increased number of boreholes drilled and equipped
	Rehabilitated boreholes	No. of boreholes rehabilitated	4	45	44	Target achieved as planned
	Community water dams/ pans desilted /rehabilitated	No. of water dams/ pans rehabilitated / desilted	1 dam rehabilitated	10	0	Inadequate funding resulted to no rehabilitation
	Check dams constructed along rivers	No. of check dams constructed	0	2	20	Partners collaborations enhanced constructions
	Water storage tanks constructed (225M3 each)	No. of water storage tanks constructed	0	5	2	Inadequate resource allocation resulted to not achieving the target
	Water pipeline extension completed	No. of Km of pipeline extension completed	6.2Km	15Km	5Km	Inadequate funding and delays in procurement caused low achievement

	Operational Rural water company	percent level of operationalization of the rural water company	0	100%	100%	Operationalization of DOWASCO
	Plastic water storage tanks (3,000L) supplied	No. of storage water tanks supplied	50	200	120	Inadequate resources allocation resulted to lower number of water tanks supplied
	Water harvesting structures in public institutions	No. of public institutions supported	20 Schools	15	0	No budgetary allocations due to inadequate resources
	Sand dams constructed	No. of sand dams constructed	6	1	20	Partners collaborations led to over achievement
	Mega dams constructed	No. of Mega dams constructed	0	1	0	Inadequate resources
	Sanitation blocks constructed near water sources	No. of sanitation blocks constructed	0	15	0	Inadequate resources
Water Conservation, Protection and Governance	Water springs protected/ developed	No. of Water springs protected/ developed	0	3	0	Inadequate resources
	Water policies formulated and Acts enacted	No of policies and acts formulated and enacted	0	1	1	At final draft stage- Water Act
Programme Name: Climate Change Adaptation and Mitigation						
Objective: To ensure increased implementation of climate change adaptation and mitigation initiatives						
Outcome: Improved adaptation and resilience against climate change						
Climate Change Adaptation and Mitigation	Climate change fund accessed by communities	No. of projects funded	19 projects implemented	45	43	Target partially achieved. 2 of the project sites, after further hydrogeological survey had potential of water shortage post equipping of borehole
	Ward climate change planning committees trained	No. of Ward climate change planning committees trained	9 committees trained	15	15	A committee in each ward was trained
	Trees planted	No. of tree seedlings supplied, planted and grown	1,123,450	500,000	14,500	Target unmet due to inadequate funding.
	Communities linked to carbon credit markets	No. of agreements signed	0	1	1	Agreement on Carbon Credit Markets signed.
Programme Name: Environment, Natural Resources & Mining						
Objective: To ensure clean, safe and secure environment and well managed extractive industry within Laikipia County						
Outcome: Sustainably managed and conserved environment and natural resources for economic growth and development						
Solid Waste Management	Waste collected and disposed	Tonnage of waste collected and disposed	132,890 tonnes	200,000	352,200 tonnes	FY2025/26 reached 352,200 tonnes,
	Tools and PPEs supplied	No. of tools and PPE supplied	1,005 PPEs	400	500	A total of 500 PPEs were procured during the financial year.
	Clean-up campaigns	No. of clean-up campaigns carried out	14 clean up campaigns	60	14	14 clean-up campaigns Conducted across Nyahururu, Nanyuki, Jua Kali and Rumuruti. Lack of sufficient funds hence only 14 clean-up campaigns were conducted,
	Three-tier litter bins installed	No. of three-tier litter bins installed	16 Litter bins	40	16	Target achieved partially. in partnership with Leo Project
	Skip bins installed	No. of skip bins installed	4 Skip bins	5	7	Target exceeded - 7 skip bins procured and installed against a target of 5.

	Dumpsites demarcated and fenced	No. of dumpsites demarcated and fenced	0	2	1	Rumuruti dumpsite surveyed and demarcated Target achieved by 50percent
	Dumpsites compacted and access roads gravelled	No. of dumpsites compacted and access roads gravelled	3	5	5	Target met — quarterly dumpsite compactations sustained across all 5 dumpsites, which dumpsites nanyuki and Nyahururu dumpsites
	Recycling of solid waste material	No. of tonnes of recycled waste	0	15	1	Target not met due to lack of empowerment and training on Small scale recycling measures through Material Recovery Facility (MRF)
	Cemeteries demarcated and fenced	No. of cemeteries demarcated and fenced	0	1	1	Thingithu cemetery fenced
Natural Resources Management	FOLAREP Implementation	Percentage level of implementation of the FOLAREP	0	100%	100%	Target met — Forest & Landscape Restoration Plan (FOLAREP 2024–2032) finalized and rollout initiated.
	Coordinated approach to environmental management	Percentage support to County Environmental Committee	100%	100%	100%	Target met — County Environment Committee gazetted and supported county-wide.

Rumuruti Municipality

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/2026)	Achieved Targets (2025/2026)	Remarks*
Programme Name: Road Network Improvement Housing and Urban development						
Outcome: Well-planned urban infrastructure						
Municipal boards and administration services	Operational municipal boards and administration services	Level of support to municipal boards and administration services	-	100%	100%	Office resourced to offer services to the public
Urban infrastructure improvement	Well-constructed/ maintained Road Network	No. of kilometers of bitumen road constructed	11km	3km	3km	Contractor on site
Urban infrastructure improvement	Well-constructed/ maintained Road Network	No. of kilometers of murrum road graded and gravelled	11km	3km	3km	Contractor on site
Programme Name: Environment and Natural Resources						
Outcome: clean, safe and secure environment						
Solid waste management	Collection and disposal of waste	Tonnage of waste collected and disposed	-	3,000 tonnes	3,103 tonnes	Target achieved. It is a continuous activity

Nanyuki Municipality

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/2026)	Achieved Targets (2025/2026)	Remarks*
Programme Name: Road Network Improvement Housing and Urban development						
Outcome: Well-planned urban infrastructure						
Municipal boards and administration services	Operational municipal boards and administration services	Level of support to municipal boards and administration services	-	100%	100%	Office resourced to offer services to the public
Urban infrastructure improvement	Operational Nanyuki Bus park and business stalls	Level of completion of bus park	-	100%	40%	Procurement process complete and tender awarded. Contractor on site
		No. of business stalls		48	0	Stalls to be constructed after the completion of the bus park
	Well-constructed/ maintained Road Network	No. of kilometers of bitumen road constructed	11km	3km	3km	Contractor on site
	Well-constructed/ maintained Road Network	No. of kilometers of murram road graded and gravelled	11km	3km	3km	Contractor on site
	Constructed/ maintained pedestrian and bicycle pathways.	No. of kilometers of constructed.	-	3km	3km	Various pedestrian and bicycle pathways were maintained within Nanyuki municipality
Programme Name: Environment and Natural Resources						
Outcome: clean, safe and secure environment						
Solid waste management	Collection and disposal of waste	Tonnage of waste collected and disposed	-	38,000 tonnes	38,880 tonnes	Allocate more resources and invest more measure on recycling to be able to cater for growth in population

Nyahururu Municipality

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (2024/2025)	Planned Targets (2025/2026)	Achieved Targets (2025/2026)	Remarks*
Programme Name: Road Network Improvement Housing and Urban development						
Outcome: Well-planned urban infrastructure						
Municipal boards and administration services	Operational municipal boards and administration services	Level of support to municipal boards and administration services	-	100%	0	Office resourced to offer services to the public
Urban Development	Well-constructed/ maintained Road Network	No. of kilometers of bitumen road constructed	-	3km	-	Target Unmet due to lack of a functional board in place
		No. of kilometers of murram road graded and gravelled				
Programme Name: Environment and Natural Resources						
Outcome: clean, safe and secure environment						
SP 2.1 Solid waste management	Collection and disposal of waste	Tonnage of waste collected and disposed	-	45,000 tonnes	43,250 tonnes	Lack of a functional board hindered the full implementation of the target. Collection done in partnership with the department of environment

Annex 11: Development Budget Execution Report (Financial) Report as at 30th, June 2026 (FY 2025/2026)

County Administration, Public Service and Office of the Governor

Development

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
County Administration	Decentralized Services	0702064510	Head quarter services	County wide	12,000,000	6,187,534	5,812,466	Relocated the stand-by generator and constructed an enclosure to house it; Installation of solar panels at County Administration offices, headquarters.
Information Communication and Technology	ICT Infrastructure and Connectivity	0505014510	ICT Services and Operations	County wide	1,730,594	799,000	931,594	Upgrading of the county website and internet connectivity within the department
Public Safety, Enforce and Disaster management	Disaster Reduction Management	0705014510	Ongoing projects	County wide	4,895,424	4,895,424	0	Fabrication Of Truck to Fire Truck amounting to Ksh. 4,895,424
	Fire Services	0705024510	Fire Response Services operations	County wide	4,000,000	2,995,500		Fabrication of the newly purchased fire engine amounting to Ksh. 2,995,500
Intergovernmental relations	Grants and Transfers to Government entities	0717014510	KDSP 2 grants	County wide	352,500,000	-	352,500,000	Funds not received so no project was implemented
Total					375,412,341	14,877,457	373,063,061	

**Finance, Economic Planning and County Treasury
Development**

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
Administration and Support Services	General administration and support services	0709014510	Pending bills and other budgetary reserves	County wide	305,000,000	302,896,442	2,103,558	The expenditure incurred was used to facilitate the settlement of outstanding County pending bills carried forward from previous financial periods.
	managed specialized equipment and vehicles	0709034510	Lease rentals for dumping and garbage trucks and other lease contracts	County wide	105,000,000	57,739,538	47,260,462	The expenditure was incurred to meet lease rental obligations for dumping and garbage collection trucks, as well as other contractual lease arrangements entered into by the County.
Financial Services	Revenue management services	0707044510	Revenue management infrastructure systems, Research and feasibility	County wide	10,000,000	10,000,000	0	-Constructed 2 Semi-permanent Cess collection points at Lamuria and Gatundia and 2 ongoing at Nanyuki & Rumuruti -Payment for the lease of Naibor weighbridge
	County Treasury administrative services	0707064510	County treasury administrative services	County wide	22,100,270	1,859,248	20,241,022	payment for the installation of solar panels at the Finance Offices in Rumuruti
	Laikipia County Emergency Fund	0707074510	Emergency fund		54,182,843	16,671,957	37,510,886	Some of the emergency interventions undertaken through the Emergency Fund include the following: Construction of Gatirima Primary Bridge at Marmanet Ward, Improvement of Ainapmoi-Keben Road opening, grading, gravelling and installation of bridge and culverts
Total					496,283,113	389,167,185	107,115,928	

Health and Sanitation Development

Programme	Sub-Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
Headquarters	Administration, project planning and implementation services	0402014510	Equipping of Rumuruti, Ndindika, Lamuria, Doldol, and Kimanjo, Sub County Hospitals (AIA)	Rumuruti, Ndindika, Lamuria, Doldol, and Kimanjo	34,850,000	34,850,000	-	Medical drugs, dressings and non-pharms, laboratory materials, and re-agents, gauzes, medical equipment's ; BP machine, monitors, defibrator, microscopes, hospital beds (recovery bed, surgical bed, delivery bed & patient bed), blood sugar machines, patient trolley, infusion pumps, drip stand, thermometers, infant weighing machines, Infant body warmers, ultrasonic cleaners, autoclaving machine, suture sets, chemicals and industrial gases.
	Human resource development	0402024510	Medical training school infrastructure		100,000,000	2,629,000	97,371,000	Project ongoing
			Construction of sanitation block and fencing of mutara dispensary		2,500,000	-	2,500,000	Procurement process of sanitation and placenta pit complete. Contractor on site.
	Health Infrastructure Development	0401034510	Lease / Purchase of Theatre, Mother & Child Equipment (Maternity, NBU) & Associated Infrastructure (continuing project)	County wide	42,264,935	42,264,935	-	- Constructed 1 Maternity wing and equipped with 120 beds; Constructed New Born Unit and equipped it with 16 cots and incubators; constructed 2 theaters and equipped with 2 theatre beds in Nyahururu Sub-County Hospital complete and in use.
			Ongoing Projects		258,521,396	206,299,485	52,221,911	List attached in Annex 12
			Upgrade of hospital infrastructures Sub County Hospitals (Rumuruti: sanitation,	Rumuruti	6,315,065	2,867,010	3,448,055	Construction of a septic tank done at Rumuruti Hospital

			perimeter fencing; commencement of a new Maternity Block) (Phase One)					
Curative and Rehabilitative health	Health Products and Technologies Support	0401014510	Purchase of Essential Health Technologies, equipment and supplies.	County Wide	200,000,000	118,504,164	81,495,836	Essential Health products and technologies; Medical Drugs, Lab Re-Agents, Xray Films, Ultra Sound Gel etc.
			Lease of Radiology Equipment (continuing project)	County Wide	56,164,162	5,760,000	50,404,162	(3in1) Machine & Equipment, Radiology Safety Works, Dedicated Power Cable System
			Upgrade of hospital infrastructures Sub County Hospitals (Doldol: New Maternity Block) (Phase One)	Mukogodo East	5,405,838	-	5,405,838	Outpatient block MCH Ongoing Project
	Emergency Referral and rehabilitative services	0401064510	Purchase of an advanced life support 4WD ambulance	County Wide	16,850,000	-	16,850,000	LPO already issued– Ambulance not yet delivered
	Public Health Promotion Services	0405034510	Equipping of the five (5) newly constructed dispensaries (Male, Sanga, Kiamariga, Njoguini, Endana)	Male, Sanga, Kiamariga, Endana, Njoguini	11,000,000	8,010,737	2,989,263	- Endana not equipped since the dispensary construction was not complete since the contractor passed on but works expected to continue with new contractor.
			Completion & Equipping of CHMT Headquarters Offices in Rumuruti	Rumuruti	3,590,000	-	3,590,000	Project complete. Awaiting payment
	Essential Health Institutions and services	0401074510	Purchase of Essential health Technologies, equipment and Infrastructure improvements (AIA)	Igwamiti	204,000,000	204,000,000	-	Medical drugs, dressings and non-pharms, laboratory materials, and re-agents, gauzes, medical equipment's ; BP machine, monitors, defibrator, microscopes, hospital beds (recovery bed, surgical bed, delivery bed & patient bed), blood sugar machines, patient trolley, infusion pumps, drip stand, thermometers, infant weighing machines, Infant body warmers, ultrasonic cleaners, autoclaving machine, suture sets, chemicals and industrial gases.
			Purchase of Essential health Technologies, equipment and Infrastructure improvements (AIA)	Nanyuki	293,250,000	293,250,000	-	
Total					1,234,711,396	918,435,331	316,276,065	

**Agriculture, Livestock and Fisheries
Development**

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
General Administration and planning services	Headquarter Administration Services	0103014510	Construction of Cereals Warehouse phase 1 at Jebi	Marmanet Ward.	10,000,000	9,332,931	667,069	Target achieved
			Sub Total		10,000,000	9,332,931	667,069	
Intergovernmental relations	Grants and Transfers to Government entities	0717014510	County Contribution for grant support	County Wide	10,000,000	10,000,000	0	Capacity building of (which) community institutions. (Community Development Driven Committee, Common Interest Groups, Vulnerable Marginalized Groups)
			Sub Total		10,000,000	10,000,000	0	
Crops Development	Promotion of drought Escaping, crops	0101024510	Promotion of drought Escaping, crops	County Wide	2,500,000	2,500,000	0	Nyota and Waithera bean seeds distributed to farmers county wide
			Sub Total		2,500,000	2,500,000	0	
	Seedling Support Initiative for coffee farmers	0101034510	Seedling Support Initiative	County Wide	6,500,000	4,500,080	1,999,920	Distribution of coffee, macadamia, hash avocados
			Sub Total		6,500,000	4,500,080	1,999,920	
	Soil Sampling	0101014510	Soil testing	County Wide	1,000,000	1,000,000	0	soil tested 600 samples and shared with farmers
Irrigation Development and Management	Water Harvesting and Irrigation Technologies	0111014510	Procurement & Installation of Drip Kits	County Wide	3,000,000	2,998,600	1,400	Target achieved 40 drip kits
			Construction of household water pans	Nanyuki Ward	2,150,000	2,112,000	38,000	Target achieved
			Kanguru Dam Phase II	Thingithu	1,000,000	994,726	5,274	Desilting of the dam completed
			Desilting of Village 2 Dam	Tigithi Ward	2,150,000	2,136,097	13,903	Ongoing
			Ongiong projects		8,344,380	6,197,800	2,146,580	List attached at Annex 12
			Desilting of Central Dam at Metha	Ngobit Ward	2,150,000	2,146,303	3,697	Expenditure incurred on fuel but still ongoing
			Desilting of Suguroi Dam	Salama ward	2,150,000	2,129,293	20,707	Expenditure incurred on fuel, ongoing
			Desilting of Dams in Lorien; Leldet, Kapkures and Senetwo	Rumuruti ward	2,150,000	2,142,901	7,099	Expenditure incurred on fuel, ongoing
			Desilting of Chereta Dam	Marmanet	2,150,000	2,146,303	3,697	Expenditure incurred on fuel, ongoing

			Destilation of Ndindika Dam	Githiga	2,150,000	2,144,602	5,398	Expenditure incurred on fuel, ongoing
			phase 3 excavation of Wangwachi small dam	Olmoran	2,150,000	2,112,283	37,717	Expenditure incurred on fuel, ongoing
			Desilting sukuroi dam	Sossian	2,150,000	2,149,979	21	Expenditure incurred on fuel, ongoing
			Desilting, rehabilitation and Expansion of Chumvi dam	Mukogodo East	2,150,000	2,149,535	465	Expenditure incurred on fuel, ongoing
			Rehabilitation of and Repairs of Ndonyo Nekimanjoi Rock Catchment	Mukogodo West	2,150,000	2,149,875	125	Project completed
			Construction of Masonary Tank at Masul Centre Phase 11	Mukogodo West	2,150,000	2,149,705	295	The construction of the 135 m³ water tank has been completed successfully.
			Maintenance of Dam desilting Equipment	County Wide	1,550,000	1,550,000	0	Target achieved Lorries, excavators Maintenance of dam desilting equipment, including lorries and excavators, was undertaken to ensure optimal performance and operational efficiency.
			Sub Total		40,694,380	38,410,002	2,284,378	
Livestock Resources Management and Development	Livestock Resource Development and Management	0104024510	Promotion / support of Dairy Goats (Breeds improvement) for deserving women groups	County wide	1,500,000	1,498,000	2,000	50 Dairy goats were procured and distributed to strategically identified deserving women groups county-wide (especially vulnerable groups).
			Procurement / support of Bee-keeping Equipment – including small value addition machines.	Pastoral & MMF Wards	800,000	799,000	1,000	150 Hives & their accessories procured & distributed county-wide to deserving identified groups.
			Promotion / support of Pasture / Fodder seeds (Super Napier, Juncao, Boma Rhodes and Lucerne)	County wide	1,200,000	1,200,000	0	310 Kgs of Boma Rhodes and 10,000 Cuttings of Australian Red napier procured and distributed.
			Procurement / support of Range Pasture seeds for reseeding denuded rangelands	Pastoral & MMF Wards	1,000,000	996,550	3,450	650 Kgs of Range Pasture seeds (Cenchrus ciliaris & Eragrostis superba grass seeds) procured and

								distributed to community group ranches in Laikipia North for reseeding the denuded lands.
			Promotion / support of Metallic manual hay balers for pasture conservation	County wide	500,000	500,000	0	22 Metallic Manual balers procured and distributed county-wide to identified farmer groups doing pasture production
			Procurement / support of Motorized grass cutter.	County wide	500,000	498,000	2,000	20 Motorized grass (brush) cutters procured and distributed to identified pasture production groups county-wide.
	Livestock Marketing and Value Addition	0104034510	Rehabilitation of Rumuruti Livestock Market	Rumuruti	1,800,000	0	1,800,000	Rumuruti Livestock sale-yard repaired, painted, and an LMA office constructed.
			Rehabilitation of Kimanjo Livestock Market	Mukogodo West	1,200,000	0	1,200,000	Kimanjo Livestock Market repaired and re-painted, new sale-yard gates constructed, Loading ramp re-done and the LMA office repainted
			Construction of a loading ramp and a Toilet at Lodasha Livestock Market (Chumvi)	Mukogodo East	2,000,000	1,999,747	253	The Loading ramp and a VIP toilet constructed at Lodasha Livestock Market.
			Construction of a loading ramp and a Toilet at Sipili Livestock Market (Sipili)	Olmoran	1,500,000	1,498,337	1,663	A loading ramp and a VIP Toilet constructed at the Sipili Livestock Market (Olmoran ward).
			Procurement of a Stand-by Generator at Matanya Milk Cooling plant / facility.	Tigithi	1,500,000	1,496,000	4,000	A 30 KVA Stand-by Generator for Matanya Milk Cooling plant procured and delivered.
			Ongoing projects	County wide	2,598,458	2,598,458	0	List attached at Annex 12
			Sub Total		16,098,458	13,084,092	3,014,366	
Veterinary Services	Animal Health and Disease Management	0107054510	Procurement of vaccines, vaccines support equipments, Slaughter house hygiene equipments	County wide	8,000,000	7,982,238	17,762	23,760 doses procured
			Sub Total		8,000,000	7,982,238	17,762	
Market Access Improvement Program	Slaughter House Development Initiative	0108024510	Renovation of slaughter houses	County wide	8,500,000	3,474,124	5,025,876	renovation of slaughter house
			Ongoing projects		4,964,442	2,444,205	2,520,237	List attached at Annex 12

			Sub Total		13,464,442	5,918,329	7,546,113	
Fisheries Development and Management	Fisheries Development and Management	0110014510	Procurement of Fish ponds Liners	County wide	1,000,000	1,000,000	0	9 pond liners procured and installed across the county
			Procurement of Fish Fingerlings	County wide	800,000	800,000	0	160,000 tilapia fingerlings procured
			Construction of aquaponics Demo	Rumuruti	290,000	286,892	3,108	Countywide
			Sub Total		2,090,000	2,086,892	3,108	
Total					109,347,280	93,814,564	15,532,716	
Food systems grant					317,181,671	315,764,319	1,417,352	Buying and distribution of coffee seedlings to farmers. Most of the projects will be undertaken in this financial year due to late disbursement of funds
Total Grant					317,181,671	315,764,319	1,417,352	
Grand Total					426,528,951	409,578,884	16,950,068	

Infrastructure and Public works Development

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
Physical Planning and Survey	Survey and planning services	0112014510	Completion of county spatial plan and Planning of Maina settlement scheme	County Wide	6,000,000	0	6,000,000	-County Spatial Plan approved and under implementation
			Finalizing of Likii titling and Survey and planning of centers:Kinamba, Sipili, Posta ,Lonyiek, Uaso	County Wide	10,000,000	0	10,000,000	-Maina settlement scheme undertaken by the National Government
	Land management services	0112024510	Planning and regularization and surveying of urban centres: all wards	County Wide	4,000,000	0	4,000,000	7 urban centers surveyed:
								-Rumuruti
								-Ihiga-ini
								-Kona Mbaya A
								-Kona Mbaya B

								-Veterinary
								-Nakwang
								-Mithuri
	Total				20,000,000	0	20,000,000	
Land and Housing Management	Housing Improvement	0113014510	County housing renovations and repairs other infrastructure.	County wide	4,000,000	0	4,000,000	Procurement process in progress
	Total				4,000,000	0	4,000,000	
Public Works Service Delivery Improvement	Private Buildings Inspectorate Services	0114064510	Public Building and Bridge Inspectorate Services	County wide	5,000,000	4,915,295	84,705	Inspection report completed and handed over
	Total				5,000,000	4,915,295	84,705	
Road Network Improvement			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;					
			1. Kinamba -Njorua Rd					
			2. Kiwanja - Nyakinyua Rd	Githiga	20,000,000	19,328,049	671,951	Road opening 0Km Gravelling 11 kms Grading 11 kms Culvert installation 600mm-187Lm
			3. Matwiku - Kariaini Rd					
			4. Ngoini - Mastoo Rd					
			Drainage across all roads in the ward.					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward					
		0115014510	1. Completion of Cornerio - Wamirau Rd					
			2. Manguo pry -Manguo B Rd	Igwamiti	20,000,000	11,402,250	8,597,750	Road opening 0Km Gravelling 11.8kms Grading 11.8 kms Culvert installation 600mm-253Lm
			3. Kichinjio - Saint Monica Catholic Rd					
			4. Kamukunji - Barakira Rd					
			5. Nyandarua Boarding - Kangogo Rd					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;					
			1. Kwa Mushui Kiandutu rd	Marmanet	20,000,000	15,058,212	4,941,788	Road opening 0Km Gravelling 10.6kms Grading 10.6 kms Culvert installation 600mm-108Lm

			2. Kware kwa Wanjiku Rd					600mm-43Lm
			3. Culverting of Kiriti kwa Wagura					
			4. Karaba Njaokuri Rd					
			5. Kwa kabea Rd					
			6. Mutanga Kaangumo Rd					
			7. Kaap Toonon Rd					
			8. Culverting of Kwa Waiguru Rd					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Mukogodo East	16,000,000	14,977,330	1,022,670	Road opening 6Km Gravelling 9.2kms Grading 9.2 kms Culvert installation 600mm-13Lm 900mm-14 50m Concrete Slab
			1. Bokish - Seike and DoldolSec.					
			2. Doldol -Chumvi - Arjijoh Rd					
			3. Gravelling of Sinoni - Kiwanja Rd					
			4. Lokusero - Naduguro					
			5. Kamsanga - Container Bridge					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Mukogodo West	11,150,000	2,540,582	8,609,418	Road opening 15.5Km Gravelling 2kms Grading 15.5 kms Culvert installation 600mm-55Lm
			1. Seek to Wakumbe phase 3					
			2. Culverting of Ilmotiok to Ewaso Centre					
			3. Ngabolo to Nkilorito					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Nanyuki	20,000,000	3,975,033	16,024,967	Road opening 0Km Gravelling 9.85kms Grading 9.85 kms Culvert installation 600mm-68Lm 900mm-6Lm
			1. Milimani - Huruma Inroads					
			2. Muthaiga Rds					
			3. Ntulukuma Rds;					
			4.Kirigia Riungu Rd					

			5.Wanjohi Rd						
			6.Ndirangu - Nganga Rd						
			7. Wamutungu Rd						
			8.Karuru - Muturi Rd						
			9.Kirimba Rd						
			10 Mugambi Rd						
			11. Likii A Inroads						
			Opening of drainages/ unclogging and culverting across the ward (Labour Based)						4,500,000
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;						
			1. Bekamo - Abel Rd	Ngobit	20,000,000	7,352,319	12,647,681	Road opening 0Km Gravelling 12.64kms Grading 12.64 kms Culvert installation 600mm- 67Lm 900mm-9Lm	
			2. Ack Mwioko Rd						
			3. Githurai - Mwai Rd						
			4. Wagacheru - Nyakinyua Rd						
			5. Go Down junction - Kiapunda Rd						
			6. Culverting of (i) Social - Kibaki Rd,(ii) Mwioko Sec - Wa Njigu, (iii) Wambugu Area, (iv) Joswin - Mujinja Junction, (v) Kamakia Area, (vi) Kanyua - Kirubi Rd						
			7. Wa Beaty - Wagura at Kona Rd						
			Grading, Gravelling, Murraming, Stone pitching, opening of Roads, compacting, surveying, Drainage works and Routine Maintenance in Sipili, Wangwachi and Olmoran Rds						
			1. Nyakinyua - Shadrack - Mlima Fisi - Sipili Funeral - Ngomongo Rd	Ol Moran	20,000,000	9,975,973	10,024,027	Road opening 0Km Gravelling 10 kms Grading 12 kms Culvert installation 600mm- 61Lm	
			2. Mr. Nderitu – Lariak Forest Rd						
			3. Sipili SDA - Charo - Wagura - Thare Rd						

			4. Nguandaru - Karehu - Mugwe - AIPCA - Mwireri Rd				
			5. Makutano Sec - Mama Gerald - Tumaru - Kimaris Rd				
			6. Sipili KAG - Mrs. Gichuhi - Mr. Njunji - Kocha - Wakarori - Mangaa Rd				
			7. Wakamicha -Gichohi Bridge - Kuto - Mukere - Baba Wanjira - Kiniti Rd				
			8. Olmorán Centre - Olmorán Dam				
			9. Olmorán Tarmac - Busienei - Mama Nguni Rd				
			10. Olmorán Centre - Slaughter - Kigen Rd				
			11. Kiriko - Nyakinyua				
			12. Councilor Paul - Kahiti - Ngero Rd				
			13. Mortuary - Ngero				
			14. Mortuary Road tarmac - Tarmac				
			15. Naibrom Ngomongo - Makutano connection Rds				
			16. Elijah Hiuhu - Naibrom Rd				
			17. Lariak - PK - Naibrom pry sch				
			18. Main Catholic - Mzee Ndiritu Forest Rd				
			19. The late Gichengo - Lariak Forest				
			20. Saro - Wakiraini Rd				
			21. Thare - Kaharati Rd				
			22. Shadrack Ririchua Rd (Tarmac - Tarmac)				
			23. KAG Sipili - Wamanoti - Mahiga Catholic Rd				
			24. Ndaragwiti - Wahome Ndoria Rd				
			25. Sipili - Kahuruko uto Mithuri boarder				
			26. China site -Mahiga Mbogoini - New dawn Rd				

			11. Installation of Culverts across the ward in; a. Sam Karis b. Mama Maina c. Ndaragwiti d. Baba Gachetha e. Kurungubii/mortuary f. Kiruga/borehole g. Kiriko water point h. Buda Boss i. Kimotho/digital j. Mr. Kimani/Gaitho k. Young Roses l. AIPCEA Bondeni/Captain m. Waiyaki Town n. Njabia Town o. Karungubii Academy*2 p. Waserah Kahuruko q. Ngero Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;					
			1. Quindos Rd - Aiyam 2. Kiarie Rd - Mutamayo 3. Catholic Rd - Ndurumo 4. Credible Ainamoi Rd - Lorien 5. Kimiri - Ibra Rd - Agrican Location Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Rumuruti	15,000,000	4,994,950	10,005,050	Road opening 6Km Gravelling 12.4kms Grading 12.4 kms Culvert installation 600mm-138Lm
			Culverts installation in; 1. Mulwagiti - Karugu Rd 2. Mitaro - Kiahuko - Gathango 3. Pesi - Mathanji 4. Kijito - Thome Centre 5. Canan - Thome Centre 6. Vee - Plot 10 - Wagamba 7. Wagure - Wagamba 8. Ngonja - Raya Bridge 9. Githaiga - Waruguru	Salama	8,000,000	6,179,714	1,820,286.00	Road opening 0 Km Gravelling 10 kms Grading 10 kms Culvert installation 600mm-105Lm

			10. Pesi Centre - Kiriko - Kifuko											
			11. Salama Centre - Kieni											
			12. Kimemia - Kifuko											
			13. Manyatta - Pesi											
			14. Sharp Rd - Kiahiti pry - Kiahiti village											
			15. Thome- Mathira											
			16. Njoaji - Muruai pry Rd											
			17. Gatitu - Kiamariga											
			18. Muruai - Gathema - Raya											
			19 Kiamariga Centre - Bridge Rd											
			20. Fundi - Gikaria											
			21. Kiamariga pry - Rumuruti/ Nanyuki Rd											
			22. Quarry Rd - Washuka farm - Rumuruti/Nanyuki Rd											
			23. Pesi Centre - Kifuko Gate											
			24. Muruku pry - Muruku village											
			Drainage works in;											
			1. Pesi Trading Centre phase 2											
			2. Kiamariga Trading Centre						3,000,000	3,000,000				
			3. Thome Trading Centre						2,000,000	2,000,000				
									2,000,000	2,000,000				
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;											
			1. Marura village Rd						Segera	23,200,000	14,678,228	8,521,772	Road opening 2Km Gravelling 14.7 kms Grading 14.7 kms Culvert installation 600mm-61Lm 900mm-14Lm	
			2. Tuu Tuu to Baleta Rd											
			3. Mutereithia											
			4. Mukima Rd											
			5. Lekiji Rd											
			6. Zimbambwe Rd											

			7. Jua Kali Rd					
			8. Muramati Rd					
			9. Taji Rd					
			10. Naibor Rd					
			11. Jerusalem Rd					
			12. Endana Rd					
			13. Nyakumu Rd					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in; Kamapiu Rd , Ngaremale Mlima Rd, Mlima	Sosian	16,000,000	4,797,778	11,202,222	Road opening 16 Km Gravelling 13.6kms Grading 29.6 kms Culvert installation 600mm-29Lm
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;					
			1. Kamindo Rds	Thingithu	24,500,000	8,722,788	15,777,212	Road opening 0 Km Gravelling 14.9 kms Grading 14.9 kms Culvert installation 600mm-108Lm 900mm-6Lm
			2. Sweet Waters Rds					
			3. Njoguini Rds					
			4. Gitumbo Rds					
			5. Thumbi Weru Rds					
			6. Ruai Rds					
			8. Baraka Area Rds					
			Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Tigithi	15,000,000	3,699,375	11,300,625	Road opening 0 Km Gravelling 6 kms Grading 6 kms Culvert installation 600mm-70Lm 900mm-63Lm
			1. Male					
			2. Kihato					
			3. Chuma					
			4. Weruini					
			5. Matanya					
			6. Wathituga					
			7. Kamangura villages					

			8. Solio villages					
			Grading, Gravelling, Murraming, Drainage works, Opening of new roads, Purchase of gravels and Routine Maintenance across the ward in;					
			1. Kirimara - Pentecost - Gaituri Rd					
			2. Mama Ken - Gakeu Bridge - Ayubu Karobia					
			3. Umande PCEA - Gathee - Kalalu Sec					
			4. Wamuturi - Gichuru Mujeshi					
			5. Mama Gitonga - Ntogaiti - Njiri					
			6. Gatamu - Ngangi - Mama Wang'endu					
			7. Main Rd Kaumbuko - Ngodi - Ciciona					
			8. Umande Centre - KEA					
			9. Ndemu pry - Kama Jokes - Milimani- Seiy					
			10. Ruai Mama Mithamo - Mbutu					
			11. Hassan - Mama Wambui					
			12. Mahiuha - PCEA - Mwanu					
			13. Wanjenga - Gitema					
			14. Mugumo - Muramati Border - Karige					
			15. Gitugi - ECDE Rd					
			16. Kongoni - Wang'ombe - 110					
			17. Buret - Bethel - Mwireri - Shopping Centre					
			18. Biru - Mama Zakayo - Ndoria					
			19. Wa Dan - Saitho - Mukuri					
			20. Kanyita - Murungai pry - Weauny					
			21. Kwa Mwaura - Githuchi Bridge - Kamau probation					
				Umande	21,150,000	10,202,660	10,947,340	Road opening 0 Km Gravelling 12.64 kms Grading 12.64 kms Culvert installation 600mm-67Lm 900mm-9Lm

			22. Mahidra - Karachi - Gituku - 2012 - Kimotho					
			23. Mathagiyo - Karachi - Mubia					
			24. Silent - Bingwa - Ngari - Kiragu					
			25. Billy - Wapati - Juma - Wa Muriuki					
			26. Gitahi - Methodist - Maili Nane - Ngurunet - Mrs. Wamae Rd					
			27. Daiga Pry sch. Rd					
			28. Muturi - Mbogo - Komu - Kago					
			Sub total		281,500,000	137,885,241	143,614,759	
			Ongoing projects	County Wide	149,592,451	149,592,451	0	Ongoing projects for FY 2024-25
			Total		149,592,451	149,592,451	0	
Public Works Service Delivery Improvement	Heavy Equipment Maintenance	0115044510	Operationalization of the leased equipment (Operations, Logistics, Gravel & Minor Maintenance)	County Wide	35,000,000	31,943,325	3,056,675	-Staff allowances, minor maintenance of 4 Excavators, 4 Graders, 3 Rollers, 6 Pick-ups, 15 Tipper trucks, 1 Low Loader, 1 Wheel shuffle and procurement of gravel.
			Road maintenance through Leased equipment- equipment fuel.					
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Thingithu Ward for Kamindo Rd	Thingithu	5,150,000	5,150,000	0	Grading 40kms Gravelling 20.1kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Ngobit Ward in the following Roads 1. Nguruga - Hussein Rd 2. Culveting of (i) Social - Kibaki Rd,(ii) Mwihiko Sec - Wa Njigu, (iii) Wambugu Area, (iv) Joswin - Mujinja Junction, (v) Kamakia Area, (vi) Kanyua - Kirubi Rd 3. Riverside - Kimo Bridge Rd 4. Kanyoro Bypass Rd 5.Tarmac-	Ngobit	3,000,000	3,000,000	0	Grading 34.7kms Gravelling 15kms

			Juliana Rd 6.Mathenge-Olpajeta Rd					
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Tigithi Ward (above)	Tigithi	8,000,000	8,000,000	0	Grading 31.3kms Gravelling 17.4kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Nanyuki Ward	Nanyuki	6,000,000	6,000,000	0	Grading 11.4kms Gravelling 22.4kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Umande Ward (above)	Umande	4,000,000	4,000,000	0	Grading 10kms Gravelling 10kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Olmorani/ Sipili Ward (above)	Ol-Moran	3,000,000	3,000,000	0	Grading 16.22kms Gravelling 14.52kms Road opening 23.17kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Rumuruti Ward (above)	Rumuruti	8,000,000	8,000,000	0	Grading 12kms Gravelling 6.1kms

			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Githiga Ward (above)	Githiga	3,000,000	3,000,000	0	Grading 44.4kms Gravelling 22.6kms Road opening 6.3kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Mukogodo West Ward	Marmanet	3,000,000	3,000,000	0	Grading 41.1kms Gravelling 14.8kms Road opening 9.6kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Igwamiti Ward (above)	Igwamiti	3,000,000	3,000,000	0	Grading 23.15kms Gravelling 7.78kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Salama Ward	Salama	3,000,000	3,000,000	0	Road opening 0.8kms Grading 33.4kms Gravelling 3.94kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Kamapiu Rd , Ngaremale Mlima Rd, Mlima Olmotonyi Ward (above)	Sosian	7,000,000	7,000,000	0	Road opening 15.7kms
			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Segera Ward	Segera	3,000,000	3,000,000	0	Grading 20.9kms
			Road maintenance through Leased equipment- Equipment fuel, and maintenance for roads listed under Roads Network and maintenance for Mukogodo East Ward (above)	Mukogodo East	5,000,000	5,000,000	0	Grading 16.5kms /Gravelling 14.6kms

			Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Mukogodo West Ward	Mukogodo West	3,000,000	3,000,000	0	Grading 16.4kms Gravelling 7.78kms
			Sub-Total		102,150,000	99,093,325	3,056,675	
Road Network Improvement Housing and Urban development			Equipment maintenance (major mechanical maintenance)	County Wide	35,000,000	13,956,936	21,043,064	-Minor maintenance of 4 Excavators, 4 Graders, 3 Rollers, 6 Pick-ups, 15 Tipper trucks, 1 Low Loader, 1 Wheel shuffle
	Mechanization Services	0115054510	Purchase of DOZER	County Wide	47,000,000	39,434,200	7,565,800	Acquisition of heavy moving assets i.e. excavator and drum roller. Pickup is undelivered
			Sub-Total		82,000,000	53,391,136	28,608,864	
	Total				615,242,451	439,962,153	175,280,298	
	Urban Development	0115024510	Street Light Initiative Electricity bill settlement and minor repairs	County wide	13,000,000	4,216,600	8,783,400	-Lack of funds hindered the payment of all bills - Budget constraints hindered actualization of minor repairs on streetlight
			Sub total		13,000,000	4,216,600	8,783,400	
	Total				657,242,451	449,094,048	208,148,403	
Intergovernmental relations	Grants and Transfers to Government entities	0717014510	Fuel levy Fund		235,262,904	47,826,333	187,436,571	Ongoing works
Total					892,505,355	496,920,381	395,584,974	

Education and Library services

Development

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
ECDE development	ECDE Infrastructure Improvement	0506014510	ICT infrastructure -Automation	County Wide	5,500,000		5,500,000	Development of ECDE Managemnet system and ICT equipments done awaiting training of users for user acceptance.
			Construction and equipping of Kiheo ECDE classrooms	Igwamiti	2,000,000	-	2,000,000	Construction not complete due to contractor delay
			Construction and Equipping of Kinguka ECD	Marmanet	2,000,000	-	2,000,000	Complete awaiting inspection
			Renovation of ; Mwireri ECDE, Manyatta ECDE, Keben ECDE	Rumuruti	2,000,000	1,443,782	556,218	Renovation complete awaiting inspection
			Construction of ECDE classroom at Nganoine Pry School	Salama	1,500,000	-	1,500,000	Construction ongoing due to contractor delay on site
			Construction of Muruai Pry School ECDE	Salama	1,500,000	0	1,500,000	Construction ongoing due to contractor delay on site
			Construction of Miharati ECDE classroom	Olmoran	2,000,000	1,863,762	136,238	Construction ongoing due to contractor delay on site
			Construction of Lobere ECDE classroom	Githiga	2,000,000	1,997,867	2,133	Construction ongoing due to contractor delay on site
			Construction of ECDE classrooms	Sosian	2,000,000	-	2,000,000	Complete awaiting inspection.
			Construction of Arjijoh Emulango Nursery	Mukogodo east	2,000,000	0	2,000,000	Complete awaiting inspection
			Construction of Sanga Oltepes ECDE		2,000,000	0	2,000,000	Complete awaiting inspection
			Construction of ECDE classroom at Lorupae ECDE	Mukogodo west	1,400,000	-	1,400,000	Complete awaiting inspection
			Construction of ECDE classroom at Lowua Pry		1,400,000	0	1,400,000	Complete awaiting inspection
			Equipping of ECDE Classes					
			1. Nosirai		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			2. Kipaika		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds

								can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			3. Loshaki		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			4. Ndigir Elchuma		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			5. Ngiloriti		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			6. Njurum		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			7. Saramba		100,000	0	100,000	The project has been completed and is awaiting inspection before the funds can be disbursed. Fully equipped with hexagonal tables and chairs. Office desks and chairs also supplied.
			Renovations of ECDE classroom at Loshaki		500,000	0	500,000	The project has been completed and is awaiting inspection before the funds can be disbursed.

			Construction and Renovation of; Shalom Caanan ECDE	Ngobit	2,000,000	-	2,000,000	The project has been completed and is awaiting inspection
			Construction of Kihato ECDE classroom	Tigithi	2,000,000	-	2,000,000	The project has been completed and is awaiting inspection
			Construction of ECDE classroom at Ruai	Umande	1,500,000	0	1,500,000	The project has been completed and is awaiting inspection
			Equipping of Gakeu, Kambuko na Ruai ECDs		500,000	0	500,000	The project has been completed and is awaiting inspection
			1. Construction of ECDE classroom at Nturukuma	Nanyuki	1,500,000	0	1,500,000	The project has been completed and is awaiting inspection
			Equipping of ECDEs at; (i) Nkando, Mt. Kenya, Muthaiga		500,000	0	500,000	The project has been completed and is awaiting inspection
			Construction of ECDE classroom at Maramoja	Segera	2,150,000	0	2,150,000	Project halted due to lack of approval for posting of 2 nd supplementary budget
			Ongoing Projects		27,761,446	27,761,446	-	List attached
			Sub total		66,411,446	33,066,857	33,344,589	
Education and Training	Vocational Education and Training	0511014510	ICT infrastructure -Automation	County Wide	5,000,000	-	5,000,000	Project re-allocated to Purchase ICT equipment and learning materials.
			Equipping of VTC	Sipili	26,000,000	19,575,741	6,424,259	VTC equipped with learning materials
			Construction of ablution block					The project has been completed and is awaiting inspection before the funds can be disbursed.
			Completion of buildings (construction of kitchen and administration block) and renovations of VTC workshops	Olmoran				The project has been completed and is awaiting inspection before the funds can be disbursed.
			Completion of VTC workshop	Marmanet				The project has been completed and is awaiting inspection before the funds can be disbursed.
			Completion of VTC workshop and construction of ablution block	Muhotetu				The project has been completed and is awaiting inspection before the funds can be disbursed.

			Equipping of VTC	Salt Lick				VTC equipped with learning materials
			Completion of VTC workshop and construction of ablution block	Rumuruti				The project has been completed and is awaiting inspection before the funds can be disbursed.
			Completion of VTC workshop and a dormitory	Tigithi-				The project has been completed and is awaiting inspection before the funds can be disbursed.
			Completion of VTC administration block	Wiyumiririe				The project has been completed and is awaiting inspection before the funds can be disbursed.
			Equipping of VTC					VTC equipped with learning materials
			Equipping of VTC	Salama				VTC equipped with learning materials
			Equipping of VTC	Nyahururu				VTC equipped with learning materials
			Equipping of VTC	Nanyuki				VTC equipped with learning materials
			Laikipia County Village Polytechnic Project		26,097	0	26,097	This is the opening balance of conditional grants and not utilized.
			Sub total		31,026,097	19,575,741	11,424,259	
	Education Empowerment	0511014510	Rebranding and equipping	County Wide	1,500,000	0	1,500,000	Maintenance of Rumuruti library completed. Awaiting inspection.
			Sub Total		1,500,000	0	1,500,000	
Total					98,937,543	52,642,598	46,268,848	

**Trade, Tourism, Co-operatives and Enterprise Development
Development**

Programme	Sub-Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
Co-operative Development	Co-operative Revolving Fund	0302024510	Loaning Cooperatives	County Wide	8,000,000	8,000,000	0	Various Societies across the county funded; Home Business Sacco, Nanyuki Bodaboda Sacco, Muwolla Sacco, Inana 7 Seater Sacco and Visionate Sacco
			Sub-Total		8,000,000	8,000,000	0	
Trade development and promotion	Market Infrastructure	0304014510	1. Solar Lighting in; Likii Centre and Genesis Rd - Nturukuma	Nanyuki Ward	1,200,000	1,200,000	0	Project complete
			Installation of floods lights at; Sweet Waters Centre & Makutano Junction	Thingithu Ward	1,700,000	1,700,000	0	Project complete
			Construction of Toilet at Cooling Plant; Installation of Water system at Matanya public Toilet	Tigithi Ward	1,200,000	1,200,000	0	Project complete
			Installation of Flood Lights in the following centres/Area; Mahiga Meeru, Baraka, Jikaze, Withare, Nyakinyua, Plot Poa, Muhonia	Ngobit Ward	1,200,000	1,200,000	0	Project complete
			Installation of street lights in Pesi Trading Centre	Salama ward	1,200,000		1,200,000	Contract awarded but works not commenced
			Construction of bodaboda shades in: Caanan Junction, Koitabai Centre, CBD - Law Courts, Aiyam junction & Moonlight Kihuruko	Rumuruti ward	1,200,000	1,200,000	0	Project complete, awaiting inspection with the exception of boda boda shade at CBD-Law Courts
			Construction of Ablution block in Mutanga (Toilets)	Marmanet Ward	1,200,000		1,200,000	Contract awarded but works not commenced
			Construction of Rainbow shoes shiners shades, Kundarilla bodaboda shade	Igwamiti Ward	1,200,000	1,200,000	0	Construction of shoe shiner and bodaboda shades complete
			Roads works across Kinamba Town markets	Githiga Ward	1,200,000		1,200,000	-Contractor on site. Delay caused by late release of the BQ
			Equipping of Wangwachi Boreholes	Olmoran Ward	1,200,000		1,200,000	Project moved to water department
			Construction of Bodaboda shade at Posta and Maundu ni Meri	Sosian Ward	1,200,000	1,200,000	0	Project complete

			Ongoing projects		81,846,894	79,972,602	1,874,292	Funds set aside to cater for the ongoing projects
			Construction of Ablution block in Kalalu Stadium	Umande	1,200,000	1,200,000	0	Project complete
			Installation of Mulika Mwizi at Kiwanja Ndege Soko	Mukogodo East	1,200,000	1,200,000	0	Project complete
			Fencing of Koiya Women Manyatta	Mukogodo West	1,200,000	1,200,000	0	Project complete
			Construction of Naaningo Murupusi Women Beadwork center	Mukogodo West	1,700,000	1,700,000	0	Beadwork center constructed
			Sub-Total		100,846,894	94,172,602	6,674,292	
	Industrial Development and Investment Promotion	0304054510	Rehabilitation of jua-kali sites (Nyahururu, Marmanet, Rumuruti and Nanyuki)		5,500,000	3,807,957	1,692,043	Project changed to rehabilitation (specific rehabilitation) of markets in the 2 nd supplementary; Nyahururu, Marmanet, Rumuruti and Nanyuki. However, only Makutano market in Nanyuki and Nyahururu have been completed and in use.
			Curio shop at Tasia	Mukogodo East	2,000,000	2,000,000	0	Project complete
			Rehabilitation of markets across the county	County Wide	1,590,000	1,590,000	0	Murraming works done at Nyahururu market.
			Milk and Coffee Infrastructure and machinery		130,000,000		130,000,000	Delay in procurement
			County Integrated Aggregated Park Programmes		300,000,000	7,916,016	292,083,984	Delays in transfer of counter funding from the ministry of industry
			Sub-Total		439,090,000	15,313,973	423,776,027	
Tourism Development and Promotion	Tourism Infrastructure Development	0305024510	Ongoing projects	County Wide	4,307,381	-	4,307,381	Ongoing
			Branding of Welcoming Sign post at Nanyuki	Nanyuki	300,000		300,000	Project changed in the 2 nd supplementary to murraming and drainage works at Nanyuki Equator but project not commenced due budget not being posted
			Equipping of Tourism information center at Nanyuki Equator	Nanyuki	800,000		800,000	
			Renovation of Thomson falls recreational site	Igwamiti	1,200,000	1,200,000	1,200,000	Walling of T-Falls complete, awaiting inspection
			Sub-Total		6,607,381	1,200,000	6,607,381	
Total					554,544,275	118,686,575	437,057,700	

Gender and Social Services

Development

Programme	Code	Sub-Programme	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
General Administrative Services	0901014510	Use of goods and services	Ongoing Projects	County Wide	499,500	499,500	-	List attached at Annex 12
			Sub-Total		499,500	499,500	-	
Social Cultural Cohesion Promotion and Support Services	0903034510	Social services infrastructure	Social Hall maintenance services	County Wide	400,000	400,000	-	Funds re-allocated to the construction of cattle shed, poultry shed and rabbit shed at CEDC
			Upgrade and maintain existing recreational facilities	County Wide	600,000	600,000	-	Groundworks levelling of Karuga playground in igwamiti; unclogging and unearthing water spots in playgrounds marmanet ward and minor gravel works at nyahururu stadia gate.
			Sub-Total		1,000,000	1,000,000	-	
Children Support Program	0904014510	Children institutions support program (CEDC)	Water harvesting and storage system	Nanyuki	500,000	500,000	-	Funds used to build cattle shed, poultry shed and rabbit shed. Contractual works done
			Boys ablution block	Nanyuki	1,000,000	1,000,000	-	Boys ablution constructed and completed.
			Children empowerment Activities	Nanyuki	500,000	500,000	-	100% Budget utilization. Children already in poultry and dairy farming .
			Ongoing projects	Nanyuki	1,497,719	1,497,719	-	List attached in Annex 12
			Sub-Total		3,497,719	3,497,719	0	
Total					4,997,219	4,997,219	0	

Water, Environment and Natural Resource Development

Programme	Sub- Programme	Code	Project Description	Location/ Ward	Development	Amount spent	Variance	Implementation Details/project implementation status
General administration and support services	Administration and Planning Services	1003014510	On going projects		400,000	399,972	28	Find a list attached annex 12
			Sub Total		400,000	399,972	28	
			Water and sanitation services-Fuel to support drilling services for Boreholes	County wide	12,000,000	11,948,276	51,724	Fuel utilized to support borehole drilling activities, with drilling services undertaken for 18 boreholes during the financial year.
			Sub Total		12,000,000	11,948,276	51,724	
			Total		12,400,000	12,348,248	51,752	
Environment and Natural Resources	Rural Water supply and sanitation services	1006014510	Rural water infrastructure	Tigithi and Salama	3,000,000	-	3,000,000	Nil expenditure; sub-project procurement not concluded within the FY due to e-GP system challenges. Carried forward to FY 2026/27
			Sub Total		3,000,000	0	3,000,000	
	Climate change adaptation and mitigation	1006044510	Casings for drilling of boreholes	County wide	19,000,000	19,000,000	-	Procured 820 casings for use in borehole drilling and maintenance activities.
			Surveys and designs of projects	County wide	1,000,000	1,000,000	-	Conducted 21 hydrological surveys for boreholes to determine the suitability of water for domestic consumption.
			Rehabilitation of boreholes across the county	County wide	6,000,000	2,587,648	3,412,352	Ntabas, Nguo, Gloise Mathira and Matigari borehole in Salama ward were rehabilitated
			Total		26,000,000	22,587,648	3,412,352	
			Drilling of Kaichakun Borehole & Piping of Muthengera Borehole	Igwamiti	3,000,000	-	3,000,000	Nil expenditure; sub-project procurement not concluded within the FY due to e-GP system challenges. Carried forward to FY 2026/27
			Compulsory Payment of WRA Authorization/Permit	County Wide	1,000,000	960,000	40,000	All water sources have to be registered with regional WRUA and acquire WRA permit for drilling.
			Mandatory payment of EIA services and Licenses	County wide	3,500,000	105,340	3,394,660	
			Equipping Matanya Borehole	Tigithi	3,500,000	-	3,500,000	Nil expenditure; sub-project procurement not concluded within the FY due to e-GP system challenges. Carried forward to FY 2026/27
			Rehabilitation and work services on Chuma Water Project Borehole	Ngobit	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Equipping of Bingwa borehole	Umande	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP

								challenges experienced early in the year. Carried forward to FY 2026/27
			Equipping and Solarization of Muruku Centre multipurpose Borehole	Salama	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Drilling of borehole in Ngarachi Sec School	Marmanet	3,500,000	3,434,741	65,259	works substantially completed, with a minor balance pending final measurement/certification
			Drilling of borehole in kagango					
			Equiping of Mastoo Borehole	Githiga	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Equipping of Wangwachi Boreholes	Olmoran	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Equipping of Boreholes at Mutamaiyo pry	Rumuruti	3,500,000	3,475,590	24,410	Near-full absorption; works substantially completed
			Water Reticulation from Rumurum Borehole to Posta	Sosian	4,000,000	-	4,000,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Drilling of borehole at Jerusalem	Segera	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Equipping of Borehole in Ngenia sec school	Mukogodo East	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Piping of Water from Kurum dispensary borehole to Soit village	Mukogodo West	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			Piping of water from Ewaso Centre to Ndonyo Village	Mukogodo West	3,500,000	-	3,500,000	Nil expenditure; procurement of the contractor for this sub-project was not finalized within the FY due to e-GP challenges experienced early in the year. Carried forward to FY 2026/27
			On going projects		3,000,000	-	3,000,000	Nil expenditure; sub-project procurement not concluded within the

								FY due to e-GP system challenges. Carried forward to FY 2026/37
			Equipping of Mirera Borehole	Thingithu-Mirera Pcea	3,500,000	-	3,500,000	Nil expenditure; sub-project procurement not concluded within the FY due to e-GP system challenges. Carried forward to FY 2026/37
			Water Trucking		500,000	-	500,000	Nil expenditure; sub-project procurement not concluded within the FY due to e-GP system challenges. Carried forward to FY 2026/37
			Sub Total		60,500,000	7,975,671	52,524,329	
			Total		101,900,000	42,911,567	58,988,433	
Environment and Natural Resources	Solid Waste Management	1006014510	Compaction, Collection and Disposal of solid waste	County wide	3,000,000	3,000,000	-	Fully utilized (100% absorption) against the supplementary allocation; payment processed and settled in the fourth quarter
			Solid waste management fuel for refuse trucks	County wide	3,000,000	2,987,360	12,640	12,282 litres of fuel utilised for garbage collection activities
			On going projects		3,589,440	3,520,665	68,775	List attached in Annex 12
			Sub Total		9,589,440	9,508,025	81,415	
Total					111,489,440	52,419,592	59,069,848	
Intergovernmental relations	Grants and Transfers to Government entities	717014510	Flocca		260,729,332	127,906,568	132,822,764	Some of the major projects funded are; Pipeline extension for Kimanju water project in Ngobit Ward, rehabilitation and solarization of Gituamba borehole in Marmanet ward and construction of 135m³ masonry tank at Mlima Meza in Olmoran Ward
Grand Total					372,218,772	180,326,160	191,892,612	

Nanyuki Municipality Development

Programme	Sub-Programme	Code	Projects Description	Development	Amount Spent	Variance	Implementation Details/project implementation status
Road Network Improvement Housing and Urban development	Urban Development	0115094510	Road maintenance and infrastructure services	10,000,000	10,000,000	-	Fueling, maintenance of garbage trucks and overall garbage collection/waste management.
	Total			10,000,000	10,000,000	-	
Intergovernmental relations	Grants and Transfers to Government entities	0717014510	Road maintenance and infrastructure services	184,945,299	103,980,421	80,964,878	Ongoing construction of Nanyuki Main Bus Terminus stalls and upgrading of the bus terminus to paving block finish
	Total			184,945,299	103,980,421	80,964,878	
Grand Total				194,945,299	113,980,421	80,964,878	

Rumuruti Municipality

Development

Programme	Sub-Programme	Code	Projects Description	Development	Amount Spent	Variance	Implementation Details/project implementation status
Road Network Improvement Housing and Urban development	Municipal boards and administration services	0115114510	Ongoing projects	2,445,088	1,200,000	1,245,088	Ongoing projects
	Total			2,445,088	1,200,000	1,245,088	
	Urban Development	0115094510	Road maintenance and infrastructure services	4,000,000	3,222,544	777,456	Ongoing projects
	Total			4,000,000	3,222,544	777,456	
Intergovernmental relations	Grants and Transfers to Government entities	0717014510	UDG grant Road maintenance and infrastructure services	46,583,850	20,920,611	25,663,239	Procurement in progress
	Total			46,583,850	20,920,611	25,663,239	
Grand Total				53,028,938	25,343,155	27,685,783	

Nyahururu Municipality

Development

Programme	Sub- Programme	Code	Projects	Development	Amount Spent	Variance	Implementation Details/project implementation status
Road Network Improvement Housing and Urban development	Solid Waste Management	01006014510	Collection and Disposal of solid waste	1,000,000	0	1,000,000	Awaiting board constitution
	Urban Development	0115094510	Road maintenance and infrastructure services	4,000,000	0	4,000,000	Awaiting board constitution
Grand Total				5,000,000	0	5,000,000	

Annex 12: Detailed List of Payments for Ongoing Projects

Department	Description	Location	Amount	Section
Administration	Fabrication Of Truck to Fire Truck	Rumuruti	4,895,424	Public, safety, enforcement and disaster management
	Total Amount Paid		4,895,424	
Health	Supply, delivery, testing and commissioning of digital radiography (x-ray) machine system at rumuruti sub-county hospital in laikipia county	Rumuruti	8,384,152	Health infrastructure development
	Construction of the proposed endana dispensary in segera ward laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Segera	6,915,809	Health infrastructure development
	Construction of morgue at ndindika sub-county hospital in githiga ward laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Githiga	5,868,460	Health infrastructure development
	Construction of septic tank (90 cubic) at ndindika sub-county hospital in githiga ward laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Githiga	4,642,151	Health infrastructure development
	Construction of laboratory and refurbishment of an existing building to convert to radiology unit and physiotherapy clinic at ndindika sub-county hospital in githiga ward laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Githiga	4,703,882	Health infrastructure development
	Refurbishment of an existing building to convert to a dialysis building at ndindika sub-county hospital in githiga ward laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Githiga	2,408,082	Health infrastructure development
	Construction / fabrication of container offices at ndindika sub-county hospital in laikipia county (original budget fy 2024/2025 budget; ongoing project 2025/2026 budget)	Githiga	1,345,000	Health infrastructure development
	Supply, delivery and installation of mother child unit equipment to nanyuki teaching & referral hospital	Nanyuki	30,391,000	Health infrastructure development
	Supply, delivery and installation of twin-theatre equipment to nanyuki teaching & referral hospital	Nanyuki	39,259,000	Health infrastructure development
	Construction of the proposed ct-scan and mri center at nyahururu county referral hospital (fy 2026/2027 budget)	Igwamiti	18,261,974	Health infrastructure development
	Construction of the proposed ct-scan and mri center at nanyuki teaching & referral hospital (fy 2026/2027 budget)	Nanyuki	16,951,733	Health infrastructure development
	Supply, delivery and installation of outpatient and emergency department equipment to nanyuki teaching & referral hospital	Nanyuki	24,148,000	Health infrastructure development
	Supply and delivery of health products and technologies to health facilities in laikipia north (kemsu)	County wide	9,375,803	Health infrastructure development
	Supply and delivery of health products and technologies to health facilities in laikipia east (kemsu)	County wide	8,149,965	Health infrastructure development
	Supply and delivery of health products and technologies to health facilities in laikipia west (kemsu)	County wide	9,154,874	Health infrastructure development
	Supply and delivery of dialysis consumables	County wide	2,999,497	Health infrastructure development
	Supply, delivery and installation of medical equipments to the new sanga dispensary in mukogodo east ward	Mukogodo east	2,700,364	Health infrastructure development
	Supply, delivery and installation of medical equipments to the new njoguini dispensary in thingithu ward	Thingithu	2,606,348	Health infrastructure development
	Supply, delivery and installation of medical equipments to the new malle dispensary in tigithi ward	Tigithi	2,650,943	Health infrastructure development
	Supply, delivery and installation of medical equipments to the new kiamariga dispensary in salama ward	Salama	2,753,446	Health infrastructure development
	Supply, delivery and installation of medical equipments for the new outpatient block at island dispensary in sosian ward laikipia county	Sosian	2,629,000	Health infrastructure development

	Total Amount Paid		206,299,485	
Agriculture	Being payment for drilling, casting and construction of solar module supporting structure for Nturukuma water project Laikipia East in Nanyuki ward	Nanyuki ward	4,057,800	Crops
	Being payment in respect of supply and delivery of pipes and fittings for Kurikuri and Sieku borehole reticulation water project in Mukogondo East	Mukogondo East	2,140,000	Crops
	Being payment for construction of Sipili livestock market in Olmorani ward	Olmorani ward	1,999,260	Livestock
	Being payment in respect of supply and delivery of beehives	Countywide	599,198	Livestock
	Being payment for construction of cattle vaccination crush at Ethi in Mukogondo East ward	Mukogondo East ward	854,165	Veterinary
	Being payment for renovations to Doldol slaughter slab in Mukogondo East Ward	Mukogondo East ward	471,800	Veterinary
	Being payment for renovation of Nanyuki slaughter house phase in Thingithu Ward	Thingithu Ward	699,248	Veterinary
	Being payment in respect of construction of shed		418,992	Veterinary
	Total Amount Paid		11,240,463	
Infrastructure	Improvement Of Ndaiga 18 Road; Grading, Gravelling and Drainage Works Githiga Ward	Githiga	4,978,053	Road network Improvement
	Supply And Delivery Of A Complete Bucket Assembly For Case Cx290	Hq	1,600,000	Road network Improvement
	Improvement Of Nanok Junct-Bethiel School Road	Igwamiti	3,528,418	Road network Improvement
	Improvement Of(Karandi Pry-Munoru)Cyrus Warioko Road;Grading,Gravelling And Drainage Works-Marmanet Ward	Marmanet	3,598,534	Road network Improvement
	Improvement Of Gathoni-Karingu-Maku-New Dawn Road;Grading,Gravelling And Drainage Works	Olmorani	3,969,404	Road network Improvement
	Supply And Delivery Of Tyres For Grader 31cg016a, 31cg035g And 31cg733g	Nanyuki	1,902,000	Road network Improvement
	Proposed Repair For 31cg036a	Nanyuki	766,900	Road network Improvement
	Improvement Of Kagundu Road; Grading, Gravelling And Drainage Works Thingithu Ward	Thingithu	3,199,280	Road network Improvement
	Proposed Repair For 31cg035a	Nanyuki	1,376,650	Road network Improvement
	Improvement Of Salama Centre-Catholic-Cutline Road Salama Ward	Salama	2,808,662	Road network Improvement
	Improvement Of Ngata Old Tarmac 0.5 Km, Mbabu Mwenzi 1.1 Km And Bethel To Mwalimu Mama Mum 1 Km; Road Opening, Grading, Gravelling And Drainage Works Umande Ward	Umande	4,006,640	Road network Improvement
	Improvement Of Ratia - Mbombo Road 6km Sossian Ward	Sossian	3,572,700	Road network Improvement
	Improvement Of Machunguru Dam Road; Grading, Gravelling And Drainage Works 6km Rumuruti Ward	Rumuruti	4,069,280	Road network Improvement
	Improvement Of Karuaho-Muruku Road;Grading,Gravelling And Drainage Works-Rumuruti Ward	Rumuruti	4,983,650	Road network Improvement
	Proposed Improvement Of Bluegum Road, Grading, Gravelling And Drainage Works 3km Thingithu Ward	Thingithu	4,261,550	Road network Improvement
	Improvement Of Ngenia Boarding Pry School,Kaera Towards The Tarmac;Grading And Gravelling	Mukogondo East	3,995,040	Road network Improvement
	Improvement Of Plot 10-Ack Church-Mukurweini Road	Igwamiti	4,790,916	Road network Improvement

	Proposed Supply And Delivery Of Tyres 31cg036a Tyres Size 12 R22.5 Ply 18	Nanyuki	648,900	Road network Improvement
	Improvement Of Mama Maina-Kimani-Mkafeli-Kenways Road;Grading,Gravelling And Drainage Works-Olmoran Ward	Olmoran	4,666,083	Road network Improvement
	Improvement Of Nyala - Elimu Academy Road; Grading, Gravelling And Drainage Works Ngobit Ward	Ngobit	3,474,664	Road network Improvement
	Proposed Supply Of Gravel For Umande Ward	Umande	1,974,000	Road network Improvement
	Improvement Of Mwanzi-Mutamaiyo Road ;Grading,Gravelling And Drainage Works-Rumuruti Ward	Rumuruti	4,338,922	Road network Improvement
	Improvement Of Gatwukira-Nganoine Roads	Salama	4,069,280	Road network Improvement
	Improvement Of Goshen Mama Thumbi Road; Grading, Gravelling And Drainage Works Githiga Ward	Githiga	3,398,684	Road network Improvement
	Proposed Improvement Of Kabai Kiragu Road; 2.2km Igwamiti Ward	Igwamiti	4,349,188	Road network Improvement
	Repair For Komatsu Grader Kcd735g	Nanyuki	1,120,886	Road network Improvement
	Proposed Supply And Delivery Of Tyres And Batteries For 31cg210a, 31cg203a, Gka320u, Gkb975d, Gka892x	Nanyuki	541,140	Road network Improvement
	Proposed Repair For Hamm Roller Gka788m	Nanyuki	728,364	Road network Improvement
	Proposed Improvement Of Simotwo - Ainapmoi Road, Opening, Grading, Gravelling And Drainage Works 2.6km Rumuruti Ward	Rumuruti	4,970,148	Road network Improvement
	Routine Maintenance Of Urban Centre Roads: Nyahururu, Oljabet, Kinamba, Sipili And Rumuruti	Igwamiti	3,388,128	Road network Improvement
	Supply And Delivery Of Spareparts	Nanyuki	1,220,526	Road network Improvement
	Improvement Of Oljabet Mariakani Primary Road 2km Igwamiti Ward	Igwamiti	3,831,956	Road network Improvement
	Construction Of Gatundia Centre Culverts Marmanet Ward	Marmanet	3,135,341	Road network Improvement
	Proposed Improvement Of Accesses To Falcon Disabled Offices And Palliative Hospital Grading, Gravelling And Drainage Work 0.15km Thingithu Ward.	Thingithu	814,111	Road network Improvement
	Improvement Of Dispensary-Nabosa Road;Grading,Gravelling And Drainage Works-Thingithu Ward	Thingithu	4,977,212	Road network Improvement
	Proposed Culvert Installation Works At Olpajeta	Segera	434,942	Road network Improvement
	Improvement Of Mwai Tosha Road; Grading, Gravelling And Drainage Works 2km Thingithu Ward	Thingithu	4,125,308	Road network Improvement
	Improvement Of Muthomi Riungu- Kongoni Gathogo -Njuki - Rungurua, Grading, Gravelling Umande Ward	Umande	1,150,140	Road network Improvement
	Improvement Of Mwenje Umoja-Kamukunji Raod;Grading,Gravelling And Drainage Works Githiga Ward	Githiga	2,809,810	Road network Improvement
	Proposed Improvement Of Kirunyu Road 2km And Njau Road 600m Works Includes Grading And Gravelling 2.6km Nanyuki Ward	Nanyuki	3,410,748	Road network Improvement
	Proposed Improvement Of Thingithu Likii/Bridge Road-Grading And Gravelling And Drainage	Nanyuki	2,379,740	Road network Improvement

	Improvement Of Magadi- Loipek Road 6km Sossian Ward	Sossian	4,199,750	Road network Improvement
	Construction Of Tigithi Ward Culverts	Tigithi	4,911,881	Road network Improvement
	Improvement Of Ilpolei To Soitundo Road Grading, Gravelling And Drainage Works 3km Mukogondo West Ward	Mukogondo West	3,828,000	Road network Improvement
	Improvement Of Mukima Taji Estate Roads; Grading, Gravelling And Drainage Works Segera Ward	Segera	3,642,400	Road network Improvement
	Improvement Of Ndemu Road And Kahiro Road; Grading, Gravelling And Drainage Works 1.8km In Nanyuki Ward	Nanyuki	3,099,868	Road network Improvement
	Proposed Rehabilitation Of Selected Urban Road In Nanyuki Township Lot 2- Thingithu Ward	Nanyuki	4,036,220	Road network Improvement
	Proposed Improvement Of Mama Gaithuma 500m, Muriithi To Koogi 500m, Muriithi Cmc 500m, Munjuki Road 900m Works Inclusive Grading, Gravelling 2.4km Nanyuki Ward	Nanyuki	3,051,264	Road network Improvement
	Improvement Of Catholic-Pcea-Salama Main Road Salama Ward	Salama	2,262,290	Road network Improvement
	Improvement Of Doldol To Kurikuri-Sior;Road Opening And Grading Works	Mukogondo East	2,223,024	Road network Improvement
	Supply and delivery of service kit For ISUZU trucks	HQ	933,969.75	Road network Improvement
	Supply and delivery of service kit For ISUZU trucks	HQ	371,674.45	Road network Improvement
	IMPROVEMENT OF RATIA MBAMBO ROAD 6KM IN SOSSIAN WARD	Sossian	3,575,700	Road network Improvement
	Routine maintenance of Grader CG 733 and 735	HQ	1,068,851	Road network Improvement
	Total (Infrastructure)		149,592,451	
Education	Proposed Construction Of Ecde Classroom At Mount Kenya- Nanyuki Ward	Nanyuki Ward	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Nakwales- Igwamiti	Igwamiti	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At Nosirani Mukogondo West	Mukogodo West	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At Njurum In Mukogondo West	Mukogodo West	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At Kipaika Mukogodo West	Mukogodo West	1,464,007	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At Saramba In Mukogodo West	Mukogodo West	1,463,694	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Canaan-Salama	Salama	1,443,782	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Muruku-Salama	Salama Ward	1,448,724	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At Kurikuri Mukogondo East	Mukogondo East	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom At-Kiwanja Ndege Mukogodo East	Mukogondo East	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Segera-Ngobit	Ngobit	1,465,000	ECDE infrastructure improvement

	Proposed Construction Of Ecde Classroom Magomano- Rumuruti	Rumuruti Ward	1,465,000	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Kahari- Rumuruti	Rumuruti Ward	1,448,011	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Ngerecha- Githiga	Githiga Ward	1,464,587	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Gathanji- Sosian	Sosian Ward	1,464,494	ECDE infrastructure improvement
	Proposed Construction Of Ecde Classroom Lekasuyan- Sosian	Sosian Ward	1,465,000	ECDE infrastructure improvement
	Proposed Construction of Ecde Classroom Gatami-Marmanet	Marmanet Ward	1,449,147	ECDE infrastructure improvement
	Proposed Construction of Ecde Classroom Thigio-Marmanet	Marmanet Ward	1,465,000	ECDE infrastructure improvement
	Proposed Construction of Ecde Classroom Wangwaci-Olmoran	Olmoran	1,465,000	ECDE infrastructure improvement
	Total Amount Paid		27,761,446	
Trade and Tourism	Being payment for completion of bodaboda sheds at soit oudo in mukogondo west ward	Mukogondo East	660,475	Trade development and promotion
	Being payment of proposed bodaboda shed at Estam,Soko Mjinga and Hospital Gate	Rumuruti Ward	1,246,710	Trade development and promotion
	Being payment in respect of installation of floodlights at Marina, Kariguini, Matopeni, Misri, Bahati, Kahuruko , Checkpoint, In Salama and Ngobit Wards	Ngobit Ward	3,065,417	Trade development and promotion
	Being payment for construction of Industrial Parks at Rumuruti	Rumuruti Ward	75,000,000	Trade development and promotion
	Total Amount Paid		79,972,602	
Gender	Proposed Cedc Administration Block Phase 2	Nanyuki	1,497,719	CEDEC
	Supply And Delivery of Plastic Chairs for Social Hall	County Wide	499,500	General Administrative services
	Total Amount Paid		1,997,219	
Water	Filed gear for drilling unit	Countywide	399,792	Headquarter
	Fencing of Nanyuki cemetery	Nanyuki Ward	1,101,636	Environment
	Nanyuki compaction	Nanyuki Ward	1,209,354	Environment
	Compaction of Nanyuki Dumpsite	Nanyuki Ward	1,209,674	Environment
	Total Amount Paid		3,920,456	
Rumuruti Municipality	Culvert And Drainage Works at Kandutura Road In Rumuruti Municipality	Rumuruti	1,200,000	
	Total Amount Paid		1,200,000	