REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA

DRAFT 1st SUPPLEMENTARY ESTIMATES OF

RECURRENT AND DEVELOPMENT

EXPENDITURE FOR THE YEAR ENDING

30TH JUNE, 2027

November 2026

INTRODUCTION ON FY 2026-2027 1ST SUPPLEMENTARY BUDGET

The County government of Laikipia has prepared the 1st Supplementary budget for the FY 2026/2027 following a review of the approved budget, the County's available resources and the adjustments required to support service delivery during the financial year. The review identified additional resources and budget adjustments amounting to a net increase of Kshs. 471,330,270.00.

The additional resources comprise annual grants; opening balances from grants; opening balances in the County Revenue Fund (CRF); CRF returns; opening balances in the Emergency Fund and other opening balances. These resources provide the basis for revising the approved estimates and aligning the County's budget with the funds available for the year.

The supplementary budget will incorporate these additional resources into the County's financial framework and provide for the necessary adjustments to allocations. This will enable the County to direct funding towards its priority programmes and activities, support continuity in the delivery of public services, and ensure that the revised budget reflects the County's updated resource position for FY 2026/2027.

Through this 1st Supplementary Budget, the County Government seeks to maintain a realistic and responsive budget that links available resources to planned expenditure and the needs of the people of Laikipia.

FOREWORD

It is my pleasure to present the Supplementary Estimates for Recurrent and Development Expenditure for the Financial Year 2026/2027, prepared in accordance with the Constitution of Kenya, the Public Finance Management Act, 2012, and other applicable legal and policy frameworks. The Supplementary Budget follows a review of the approved estimates to incorporate additional funding resources and necessary budgetary adjustments, while remaining aligned with the County Integrated Development Plan (CIDP) and Annual Development Plan (ADP).

The revised estimates seek to align departmental allocations with available resources and emerging funding requirements while safeguarding priority development programmes and essential service delivery. Emphasis remains on efficient expenditure management, improved revenue mobilization, value for money and accountability in the utilization of public resources, with the overall objective of promoting inclusive growth, sustainable development and improved welfare of Laikipia County residents.



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

CamScanner

ACKNOWLEDGEMENTS

I wish to express my sincere appreciation to the National Government, through the National Treasury, and other stakeholders for their continued budgetary and technical support. I also acknowledge the leadership and guidance of H.E. the Governor, the Deputy Governor, the County Executive Committee Members, led by the Executive Member for Finance, Economic Planning and County Development, as well as the Hon. Speaker and Members of the County Assembly for their valuable input and support in the review and approval of the Supplementary Estimates.

I extend my gratitude to the Chief Officers and Chief Executive Officers for providing the necessary budgetary information and technical input during the review process. Special appreciation goes to the interdepartmental team comprising Budget, Economic Planning, Administrators, Accountants and Community Development Officers for coordinating and facilitating public participation on the Supplementary Estimates.

Finally, I commend the Directorate of Budget for its technical guidance and coordination in supporting departments throughout the review process and ensuring the successful preparation of this 1st Supplementary Budget.

COUNTY GOVERNMENT OF LAIKIPIA
CHIEF OFFICER
20 NOV 2026
FINANCE

Daniel Ngumi
Chief Officer
Finance and County Treasury

CamScanner

COUNTY REVENUES

Laikipia County derives its revenue from three key sources: the equitable share allocated by the National Government, conditional and donor grants and own-source revenue (OSR). These sources collectively provide the financial resources necessary to support County operations, fund development priorities and sustain the delivery of essential services to the residents.

The review of the FY 2026/2027 Programme-Based Budget has identified additional funding resources and adjustments that were not provided for in the original budget estimates. These include annual grants, opening balances, returns to the County Revenue Fund (CRF), emergency fund balances and the Laikipia County deposit. Their inclusion in the revised estimates is necessary to align the County budget with the available resources and facilitate the implementation of priority programmes and service delivery activities.

The additional resources comprise of annual grants amounting to Ksh 182,456,050 and opening balances of grants amounting to Ksh 236,674,471. The review has also identified a reduction in other opening balances amounting to (Ksh 365,311,330), a CRF opening balance of Ksh 318,296,250, CRF returns of Ksh 2,543,651 and CRF returns from the SPA amounting to Ksh 16,290. In addition and an emergency fund opening balance of Ksh 96,654,888 have been identified for consideration in the supplementary estimates.

Based on the figures presented in the accompanying table, these funding resources and adjustments result in a net amount of Ksh 471,330,270. The amounts will be incorporated in the Supplementary Budget for FY 2026/2027, with corresponding revisions to the relevant revenue estimates, departmental allocations and expenditure programmes, as applicable. This will ensure that the revised budget reflects the identified funding position and provides an appropriate basis for financing County programmes and service delivery priorities.

Table 1: Revenue Targets 2025/2026 - 2028/2029

Financial Year	2025/2026	2026/2027	Additions/ Reductions	1st Supplementary 2026/27
Revenue Stream	**Actual**	**Target**		**Target**
Equitable share	6,104,082,008	6,298,325,916	0	6,298,325,916
Own Source	1,367,883,741	1,500,000,000	0	1,500,000,000
Total sharable revenue	**7,471,965,749**	**7,798,325,916**	**0**	**7,798,325,916**
Annual Grants	1,116,154,071	1,205,507,798	182,456,050	1,387,963,848
Opening Balances – Grants		250,000,000	236,674,471	486,674,471
CRF Opening balance	12,932,388		318,296,250	318,296,250
CRF Returns			2,543,651	2,543,651
CRF Returns from SPA			16,290	16,290
Emergency Fund Opening Balance	39,182,843		96,654,888	96,654,888
Other Income	470,766	0		
Sub-Total	**1,168,740,068**	**1,455,507,798**	**836,641,600**	**2,292,149,398**
Opening Balances -Oth.		1,128,494,449	-365,311,330	763,183,119
Total	**8,640,705,817**	**10,382,328,163**	**471,330,270**	**10,853,658,433**

Table 2: 2026-2027 Annual Grants

Department/ Entity	Annual Grants 2026/2027	Annual Estimates 2026/2027	1st Supplementary Estimates	Total	Recurrent	Development
Finance	Court Fines	1,957,621		1,957,621	1,957,621	
	Sub-Total	**1,957,621**	**0**	**1,957,621**	**1,957,621**	**0**
Administration	KDSP- KDSP II programme	37,500,000		37,500,000	37,500,000	
	Headquarter- KDSP II programme	352,500,000	45,408,615	397,908,615		397,908,615
	Transition of UHC salaries to PnP	137,027,403		137,027,403	137,027,403	
	Sub-Total	**527,027,403**	**45,408,615**	**572,436,018**	**174,527,403**	**397,908,615**
Agriculture	Food System Resilience (KFSRP)	280,390,789		280,390,789		280,390,789
	Laikipia County Food System Resilience		1,393,817	1,393,817		1,393,817
	Sub-Total	**280,390,789**	**1,393,817**	**281,784,606**	**0**	**281,784,606**
Health	Laikipia County Primary Health Care		56,929	56,929	56,929	
	Building resilient and responsive health systems (BREHS)	50,114,928	23,129,968	73,244,896	73,244,896	
	Community Health Promoters	25,230,000		25,230,000	25,230,000	
	Sub-Total	**75,344,928**	**23,186,897**	**98,531,825**	**98,531,825**	**0**
Education	Laikipia County Village Polytechnic Project		26,097	26,097	26,097	
	Sub-Total	**0**	**26,097**	**26,097**	**26,097**	**0**
Infrastructure	Laikipia County Roads Maintenance Levy Fund		33,046,845	33,046,845		33,046,845
	Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	7,787,057		7,787,057	7,787,057	
	Laikipia County Kenya Urban Institutions Grant	26,000,000		26,000,000	26,000,000	
	Sub-Total	**33,787,057**	**33,046,845**	**66,833,902**	**33,787,057**	**33,046,845**
Trade	County Aggregation and Industrialpark Programme (CAIPS)	250,000,000	20,000,000	270,000,000		270,000,000
	Sub-Total	**250,000,000**	**20,000,000**	**270,000,000**	**0**	**270,000,000**
Water	Kenya Water shed services improvement project (Kewasip)	150,000,000		150,000,000		150,000,000
	Flocca	137,000,000		137,000,000		137,000,000

	Laikipia County Climate Change Fund-opening bal.		136,742,168	136,742,168		136,742,168
	Sub-Total	**287,000,000**	**136,742,168**	**423,742,168**	**0**	**423,742,168**
Nanyuki Municipality	Public Works- Urban Development grant (UDG)		121,236,842	121,236,842		121,236,842
	Sub-Total	**0**	**121,236,842**	**121,236,842**	**0**	**121,236,842**
Rumuruti Municipality	Urban Development grant (UDG)		38,089,240	38,089,240		38,089,240
	Sub-Total	**0**	**38,089,240**	**38,089,240**	**0**	**38,089,240**
	Grand Total	**1,455,507,798**	**419,130,521**	**1,874,638,319**	**308,830,003**	**1,565,808,316**

COUNTY EXPENDITURES

Expenditure Ceilings

To ensure a balanced fiscal framework, the County's total expenditure under the 1st Supplementary Budget, financed through shareable revenues and inclusive of conditional grants, is projected at Kshs. 10,851,098,493.

Recurrent Expenditure

To ensure compliance with the fiscal responsibility principles, the County has projected recurrent expenditure for FY 2026/2027 at Kshs 6,069,978,660, representing approximately 56% of the total County expenditure.

Development Expenditure

Development expenditure for FY 2026/2027 is projected at Kshs 4,783,679,773, representing approximately 44% of the total County expenditure.

In its commitment to enhancing public service delivery and ensuring prudent utilization of public resources, the County Government, through the 1st Supplementary Budget for FY 2026/2027, will undertake measures to improve efficiency in public spending, optimize resource allocation and ensure value for money by:

1) Reducing non-essential and low-priority spending while protecting funding for critical service delivery programmes and projects.
2) Ensuring efficient utilisation of public assets and proper management of liabilities to promote fiscal sustainability
3) Working with development partners and other stakeholders to mobilise additional resources for priority projects.

Table 3: Departmental allocations inclusive of Conditional Grants 2026-2027 (Kshs)

Annual Estimates 2026/2027				Change				1st Supplementary		
				Recurrent		Development				
Department	Total Recurrent	Total Development	Total	Additional	Reduction	Additional	Reduction	Total Recurrent	Total Development	Total
County Administration and Office of the Governor	4,215,527,403	373,522,668	4,589,050,071	318,296,250	0	45,408,615	-5,454,834	4,533,823,653	413,476,449	4,947,300,102
Finance and Economic Planning	225,676,249	765,536,900	991,213,149	36,654,888	-3,441,424	60,000,000	-1,859,248	258,889,713	823,677,652	1,082,567,365
Health and Sanitation	312,514,425	1,256,490,923	1,569,005,348	23,186,897	0	0	-146,790,229	335,701,322	1,109,700,694	1,445,402,016
Agriculture Livestock and Fisheries	32,250,000	388,181,155	420,431,155	0	0	1,393,817	-1,496,000	32,250,000	388,078,972	420,328,972
Infrastructure and Public Works	102,614,313	946,688,350	1,049,302,663	0	-5,827,256	33,046,845	-188,974,124	96,787,057	790,761,071	887,548,128
Education, Youth and Sports	130,500,000	158,534,493	289,034,493	2,586,037	0		-8,682,870	133,086,037	149,851,623	282,937,660
Gender, Culture and Social Services	12,500,000	9,413,860	21,913,860	0	0	0	0	12,500,000	9,413,860	21,913,860
Trade and Enterprise Development	17,810,000	369,436,546	387,246,546	0	0	20,000,000	-2,785,343	17,810,000	386,651,203	404,461,203
Water and Environment	12,000,000	401,000,000	413,000,000	0	0	136,742,168	0	12,000,000	537,742,168	549,742,168
Nanyuki Municipality	13,500,000	5,000,000	18,500,000	0	0	121,236,842	0	13,500,000	126,236,842	139,736,842
Rumuruti Municipality	8,000,000	4,000,000	12,000,000	0	0	38,089,240	0	8,000,000	42,089,240	50,089,240
Nyahururu Municipality	5,000,000	6,000,000	11,000,000	0	0	0	0	5,000,000	6,000,000	11,000,000
Executive Total	**5,087,892,390**	**4,683,804,895**	**9,771,697,285**	**380,724,072**	**-9,268,680**	**455,917,527**	**-356,042,648**	**5,459,347,782**	**4,783,679,774**	**10,243,027,556**
County Assembly	610,630,878	0	610,630,878	0	0	0	0	610,630,878	0	610,630,878
Grand Total	**5,698,523,268**	**4,683,804,895**	**10,382,328,163**	**380,724,072**	**-9,268,680**	**455,917,527**	**-356,042,648**	**6,069,978,660**	**4,783,679,774**	**10,853,658,434**

Table 4: Supplementary projects / Activities

Department	Amount		Project/Activity	Project Description
	Addition	Reduction		
County Administration and Office of the Governor				
Recurrent	318,296,250		Salaries	- Was balance held at County Revenue Fund in Central Bank
	45,408,615		Kenya Devolution Support Programme II (KDSP II)	- Provision of consultancy services for HR audit for Laikipia county
				- Provision of consultancy services for develop a regulatory impact statement
				- Consultancy development on tariff pricing
				- Consultancy services on mapping of unstructured revenue streams
				- Provision of consultancy services for structured review of Laikipia County's manual HR records system
Finance and Economic Planning				
Recurrent	36,654,888		Emergency fund	- Catering for any unforeseen emergencies and disasters that may arise.
Development	60,000,000		Emergency fund	- For unforeseen emergencies and disasters as per the emergency policy
Health and Sanitation				
Recurrent	23,186,897		Building resilient and responsive health systems (BREHS)	- Improving equitable access to quality primary healthcare, strengthening maternal and child health services, ensuring availability of essential medical supplies and enhancing overall health system capacity and service delivery as per the conditions of World Bank (IDA)

			Laikipia County Primary Health Care	- Improving access to essential primary healthcare services through financing of preventive, promotive, curative and referral services at community and primary healthcare facilities
Agriculture Livestock and Fisheries				
Development	1,393,817		Food systems resilience project (FSRP)	- Enhancing agricultural productivity and food security through climate-smart farming, improved access to agricultural technologies, sustainable natural resource management and strengthened agricultural value chains as guided by World Bank.
Infrastructure and Public Works				
Development	33,046,845		Laikipia County Roads Maintenance Levy Fund (RMLF)	Proposed improvement of Nturukuma To Mwaura Road Junction And Mukima Centre To Mukima drift road, g76228, grading, gravelling and drainage works 4.2km segera ward
				Proposed improvement of gatero ecede oljabet road; (code e2134) road, grading, gravelling and drainage works 4km igwamiti ward
				Improvement of nyahururu john paul ii primary road culvert installation 0.35km igwamiti ward
				St Moses- Ndindika, Ndindika-Slaughet house road
				Lunyeki Centre roads
				Kamakia-Imenti Secondary School riad
Education, Youth and Sports				
Recurrent	26,097		Laikipia County Village Polytechnic Project	- Rehabilitating and improving public village polytechnics to enhance access to quality vocational and technical skills training as per the conditions stipuklated by the Government of Kenya
	2,559,941		Vocational Training Centers Transfers	Support Vocational training centers operations
Trade and Enterprise Development				
Development	20,000,000		County Aggregated Industrial Park (CAIP Grant)	- Establishing agro-processing, storage and aggregation warehouse facilities to promote value addition, reduce post-harvest losses, create employment and improve farmers' incomes as per the conditions of the National Government.
Water and Environment				
Development	136,742,168		Financing Locally-Led Climate Action (FLOCCA)	equipping and solarisation of huhoini borehole
				Equipping and solarizationon of the table Land Borehole
				Ecosystem rehabilitation and conservation and protection of 5 springs (Secret Valley, Gatero, Hodari, Wihuge & Munyori springs) in Mt Kenya that feed into Nanyuki River and also conserve & restore the riparian of Nanyuki and Likii Rivers.
				Ecosystem rehabilitation, conservation & protection of Manguo wetland 2KM stretch.
				Climate smart agriculture through establishment of organic and certified coffee nurseries.
				Promotion of Juncao & Australia red napier fodder production
				Survey and design of projects
				Rehabilitation of boreholes across the county to restore sustainable water supply,

				improve water-use efficiency, and strengthen community resilience to climate variability.
				EIA services and Licenses
				Construction 6 inch raising main and auxiliary works and solar pumping station
				Pipeline extension from Kandutura borehole to existing masonry storage tanks
				Equipping, solarization, elevated plastic , plumbing works and water kiosk for Wangwachi borehole
				Rangeland restoration through Opuntia Eradication and establishment of houssehold biogas at Oldonyorekinyi
				Equipping, solarization, construction of water kiosk, plumbing works and elevated plastic water tank at Ngenia Secondary School borehole
				Equipping and Solarisation, elevated plastic tank,and water kiosk of Sirima Borehole at Sirima comprehensive school
				Equipping and Solarisation, construction of water kiosk. Plumbing works and water kiosk of Kibubung'i Borehole
				Equipping and solarization, construction of water kiosk, plumbing works and elevated plastic tank for Nkando secondary borehole
				Construction of intake for Gakeu Muramati Water Project
				Equipping and solarization, construction of water kiosk, plumbing works and elevated plastic water tank for ASTU Njonguini borehole
				Equipping and Solarisation of Kaichakun Borehole and piping of Muthengera Borehole to enhance sustainable water supply, improve water distribution efficiency, and strengthen community adaptation to climate variability.
				Construction of an elevated steel tank to ensure sustainable and reliable water supply, enhance water-use efficiency, and support community adaptation to climate variability
				Rehabilitation of the Chuma Water Project borehole to restore sustainable water supply, improve efficiency, and strengthen community resilience to climate variability.
				Equipping and solarizing theBingwa borehole to provide reliable for the established nurseru for the community
				Equipping and solarizing the Muruku Centre multi-purpose borehole to provide reliable, sustainable, and energy-efficient water supply for micro irrigation, while enhancing climate resilience and reducing reliance on fossil fuels
				Equipping of Mastoo Borehole multi-purpose borehole to provide reliable, sustainable, and energy-efficient water supply for micro irrigation, while enhancing climate resilience to enhance reliable access to safe water, strengthen community resilience, and provide reliable water for micro irrigation

				supply of pipes and fittings for mlima meza ,mbogoini, kaharati and bodeni water project
				Construction of Lerai Rum Rum elevated steel tank to ensure reliable and sustainable water supply, and improve community resilience to climate variability
				Equipping and solarisation of Jerusalem borehole to improve climate resilience through sustainable groundwater access while reducing emissions linked to emergency water provision and unsustainable coping mechanisms.
				Equipping of Borehole at Ngenia Secondary School to provide reliable water for micro irrigation and for drinking as well school kitchen garden
				Piping of Water from Kurum Dispensary Borehole to Soit Village to improve climate resilience through sustainable water distribution infrastructure while reducing emissions associated with emergency water supply interventions.
				Piping of water from Ewaso Centre to Ndonyo Village to improve climate resilience through sustainable water distribution infrastructure while reducing emissions associated with emergency water supply interventions.
				Equipping of Mirera Borehole to enhance reliable access to safe water, strengthen community resilience, and reduce vulnerability to climate-induced droughts and prolonged dry spells affecting households, livestock, and essential services.
Nanyuki Municipality				
Development	121,236,842		Urban Development Grant (UDG)	Construction of High Court Road to Shell petrol station
				Construction of bus park stalls phase 2
				Doldol bus park and solarized street lighting
Rumuruti Municipality				
Development	38,089,240		Urban Development Grant (UDG)	Extension of road, Kiambiriria Junction To Kandutura Bridge road – cabro standard
Total	**836,641,600**			