COUNTY GOVERNMENT OF LAIKIPIA

THE COUNTY TREASURY

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

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

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

Ref: CGL/CEC.F/C.ASS/VOL.I/40

Date: 13th October 2026

The Clerk
County Assembly of Laikipia

RE: SUBMISSION OF 1st QUARTER REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th September, 2026.

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

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

In compliance to the above regulation, the County Executive of Laikipia hereby submits the quarterly reports and financial statements for the period ended 30th September, 2026 for the FY 2026/2027.

COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY
13 OCT 2026
SIGN:.....
COUNTY EXCUTIVE COMMITEE MEMBER

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

Kind regards.

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

THE NATIONAL TREASURY
REGISTRY
RECEIVED
15 OCT 2026
P.O Box 30007 - 00100
ACCOUNTING SERVICES DEPT

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

OFFICE OF THE
CONTROLLER OF BUDGET
RECEIVED
LAIKIPIA COUNTY
Date.....

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

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

COMMISSION ON REVENUE ALLOCATION
RECEIVED
15 OCT 2026
P.O. Box 1310-00200, NAIROBI

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA

FIRST QUARTER BUDGET AND PROJECT IMPLEMENTATION STATUS REPORT

FINANCIAL YEAR 2026/2027

For the period 1st July 2026 to 30th September 2026

THE COUNTY TREASURY

September 2026

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FOREWORD

It is my privilege to submit the First Quarter Budget Implementation and Project Status Report of the County Government of Laikipia for the financial year 2026/2027, covering the period 1st July 2026 to 30th September 2026.

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

The approved budget for the financial year 2026/2027 amounts to Kshs 10,382,328,163 of which Kshs 5,698,523,268 (54.89 per cent) is allocated to recurrent programmes and Kshs 4,683,804,895 (45.11 per cent) to development programmes. The allocation to development exceeds the floor of 30 per cent of the aggregate budget set by section 107(2)(b) of the Public Finance Management Act, 2012. Of that sum, Kshs 9,771,697,285 is the County Executive vote and Kshs 610,630,878 the County Assembly vote, whose execution the Assembly reports on separately.

In the period under review the County Executive received Kshs 1,770,685,965 into the County Revenue Fund from all sources and spent Kshs 1,287,354,091 of which Kshs 1,049,657,165 was recurrent and Kshs 237,696,926 development. Against the County Executive budget of Kshs 9,771,697,285 this is an absorption of 13.17 per cent, comprising 20.63 per cent of the recurrent vote and 5.07 per cent of the development vote.

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

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

Daniel K. Ngumi

CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING
County Treasury, County Government of Laikipia

INTRODUCTION

This is the first quarter county budget implementation status report of the County Government of Laikipia for the financial year 2026/2027, covering the period 1st July 2026 to 30th September 2026. It reports how the approved budget was financed and spent in the period, and what each department delivered with the money.

Scope of the report

The report covers the departments and spending units of the County Executive. For each it sets out the budget approved for the financial year 2026/2027. The expenditure incurred to 30th September, 2026, the resulting absorption, and the performance achieved against the outputs and key performance indicators carried in the approved Programme Based Budget.

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

The County Assembly vote of Kshs 610,630,878 is not included in the expenditure analysis in this report. The Assembly is a separate spending entity and reports on its own execution.

OVERALL BUDGET OUTLOOK AND IMPLEMENTATION REPORT

The approved budget estimates of the County Government of Laikipia for the financial year 2026/2027 amount to Kshs 10,382,328,163 comprising Kshs 5,698,523,268 (54.89 per cent) for recurrent expenditure and Kshs 4,683,804,895 (45.11 per cent) for development expenditure. The budget is financed from the equitable share of revenue raised nationally of Kshs 6,298,325,916; own-source revenue of Kshs 1,500,000,000 comprising ordinary local revenue of Kshs 769,250,000, vocational training centre revenue of Kshs 30,000,000 and appropriations-in-aid of Kshs 700,750,000 collected under the Facility Improvement Financing Act, 2023; conditional and unconditional grants, including grants brought forward, of Kshs 1,455,507,798; and other opening balance of Kshs 1,128,494,448.

Table 1: Approved budget by economic classification, FY 2026/2027

Expenditure classification	Approved budget (Kshs)	Share of total budget
Recurrent expenditure	5,698,523,268	54.89%
Development expenditure	4,683,804,895	45.11%
Total	**10,382,328,163**	**100.00%**

Revenue performance

By the end of the first quarter the County Executive had received Kshs 1,954,985,130 into the County Revenue Fund from all sources, against an annual budget of Kshs 10,382,328,162 a realization of 19.80 per cent. The composition of the receipts is set out below.

Table 2: Revenue received into the County Revenue Fund as at 30th September, 2026

Revenue source	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	% of receipts
Unspent balances brought forward	1,128,494,448	462,355,462	40.97	22.50
Returns to CRF	-	2,543,651	-	0.12
Equitable Share raised Nationally	6,298,325,916	1,417,123,331	22.50	68.95
Grants	1,455,507,798	-	-	-
OSR	799,250,000	72,962,686	9.13	3.55
FIF	700,750,000	100,281,267	14.31	4.88
Total	**10,382,328,162**	**2,055,266,397**	**19.80**	**100.00**

Expenditure performance

Against a County Executive budget of Kshs 9,771,697,285, total expenditure of Kshs 1,287,354,091 had been incurred by the end of the first quarter, an absorption of 13.17 per cent. Recurrent expenditure of Kshs 1,049,657,165 represents 20.63 per cent of the recurrent vote of Kshs 5,087,892,390 and development expenditure of Kshs 237,696,926 represents 5.07 per cent of the development vote of Kshs 4,683,804,895.

Table 3: County Executive budget execution as at 30th September, 2026

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	5,087,892,390	1,049,657,165	4,038,235,225	20.63
Development	4,683,804,895	237,696,926	4,446,107,969	5.07
Total	**9,771,697,285**	**1,287,354,091**	**8,484,343,194**	**13.17**

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

DEPARTMENTAL BUDGET IMPLEMENTATION ANALYSIS

This part reports, for each department and spending unit of the County Executive, the approved budget for the financial year 2026/2027 and the corresponding budget performance for the period under review, followed by the programme performance returned by the department against the outputs and key performance indicators in the approved Programme Based Budget.

County Administration, Public Service and Office of the Governor

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

2. The strategic direction of the department is to:

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

Financial performance report

3. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 4,215,527,403 for recurrent expenditure and Kshs 373,522,668 for development expenditure.

4. By the close of the financial year the department's cumulative recurrent expenditure stood at Kshs 966,890,798 and development expenditure at Kshs 0, a total of Kshs 966,890,798. This represents an absorption of 22.94 per cent of the recurrent budget, 0 per cent of the development budget and 21.07 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	4,215,527,403	966,890,798	3,248,636,605	22.94%
Development	373,522,668	0	373,522,668	0.00%
Total	**4,589,050,071**	**966,890,798**	**3,622,159,273**	**21.07%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
ICT Infrastructure and Connectivity - 0505014510	2,500,000	1,500,000	-	-	0.0%	0.0%
County Administration - Laikipia East - 0701034510	1,000,000	-	-	-	0.0%	-
County Administration - Laikipia North - 0701044510	1,500,000	-	-	-	0.0%	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000	7,728,800	-	20.6%	0.0%
County Administration - Laikipia West - 0701054510	500,000	-	-	-	0.0%	-
Compensation to Employees - 0701064510	4,002,027,403	-	956,336,698	-	23.9%	-
Executive Support Service - 0708014510	66,500,000	-	1,974,800	-	3.0%	-
Legal Services - 0708024510	4,000,000	-	-	-	0.0%	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000	-	-	-	0.0%	-
County Administration Management - 0702014510	1,500,000	-	-	-	0.0%	-
Public Participation - 0702054510	15,000,000	-	800,500	-	5.3%	-
County Services Delivery and Result report - 0702084510	35,000,000	-	-	-	0.0%	-
Decentralized Services - 0702064510	8,500,000	12,522,668	50,000	-	0.6%	0.0%
County Public Service Board - 0722024510	15,000,000	-	-	-	0.0%	-
Information and Records Management - 0722034510	3,000,000	-	-	-	0.0%	-
Fleet - 0702074510	2,000,000	-	-	-	0.0%	-

Disaster Reduction Management - 0705014510	3,000,000	-	-	-	0.0%	-
Disaster Mitigation and Management - 0703024510	2,500,000	7,000,000	-	-	0.0%	0.0%
Fire Services - 0705024510	5,000,000	-	-	-	0.0%	-
Enforcement and Disaster Management - 0705034510	2,000,000	-	-	-	0.0%	-
Alcohol Control Committee - 0705044510	2,500,000	-	-	-	0.0%	-
TOTAL	**4,215,527,403**	**373,522,668**	**966,890,798**	**-**	**22.9%**	**0.0%**

Finance, Economic Planning and the County Treasury

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

6. The strategic direction of the department is to:

- Ensure the efficient and effective delivery of financial and planning services.
- Plan, allocate, monitor and control county financial resources.
- Improve own-source revenue collection, administration and accountability.
- Provide assurance on the effectiveness of risk management, control and governance.
- Ensure integrated development planning, budgeting, monitoring and evaluation.

Financial performance report

7. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 225,676,249 for recurrent expenditure and Kshs 765,536,900 for development expenditure and a total of Kshs 991,213,149.

8. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 32,469,427 and development expenditure at Kshs 54,664,786 a total of Kshs 87,134,213. This represents an

absorption of 14.39 per cent of the recurrent budget, 7.14 per cent of the development budget and 8.79 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	225,676,249	32,469,427	193,206,822	14.39
Development	765,536,900	54,664,786	710,872,114	7.14
Total	**991,213,149**	**87,134,213**	**904,078,936**	**8.79**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
County Treasury administrative services - 0707064510	26,907,924	-	-	-	0.0%	-
Budget supply services - 0707054510	-	-	-	-	-	-
Financial Automation Services - 0707084510	4,000,000	-	-	-	0.0%	-
Laikipia County Emergency Fund - 0707074510	20,000,000	30,000,000	80,000	7,124,952	0.4%	23.7%
Revenue management services - 0707044510	40,000,000	-	11,454,970	-	28.6%	-
Generation administration and support services - 0709014510	87,810,704	625,536,900	17,576,757	5,870,083	20.0%	0.9%
Managed specialized equipment and vehicles - 0709034510	-	100,000,000	-	41,669,751	-	41.7%
Soil Sampling - 0101014510	-	10,000,000	-	-	-	0.0%
County Treasury Accounting and Reporting Services - 0725014510	9,000,000	-	529,600	-	5.9%	-
Budget Management - 0725044510	4,500,000	-	651,800	-	14.5%	-
Internal Audit Services - 0725034510	7,000,000	-	-	-	0.0%	-
Supply Chain Management Services - 0725024510	9,000,000	-	100,000	-	1.1%	-
Budget supply services - 0706054510	1,500,000	-	-	-	0.0%	-
Grants and Transfers to Government	1,957,621	-	-	-	0.0%	-

entities - 0717014510						
Strategic Partnership and Collaboration - 0726064510	4,000,000	-	2,000,000	-	50.0%	-
Programme monitoring and Evaluation - 0726044510	2,100,000	-	-	-	0.0%	-
Public participation - 0702054510	3,000,000	-	-	-	0.0%	-
Integrated planning Services - 0721014510	2,000,000	-	76,300	-	3.8%	-
Research Statistics and Documentation - 0721054510	2,900,000	-	-	-	0.0%	-
TOTAL	**225,676,249**	**765,536,900**	**32,469,427**	**54,664,786**	**14.4%**	**7.1%**

Non-financial performance report

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2026/2027			
					Target(s)	Actual as at 30th September 2026 (FY 2026/27)	Variance	Remarks
Administration, Planning and Support Services	Administrative Services	CECs Offices Chief Officer's Office	Timely office supplies and service delivery support	Level of implementation of Annual procurement plan	100%	100%	0%	A consolidated procurement plan has been prepared.
		Car and Mortgage Fund	Improved employees' welfare	Percentage of staff accessing car and mortgage fund	1%	0%	1%	No staff accessed the car and mortgage fund during the first quarter.
		County Emergency Fund	Ensure that all emergencies are well handled	Level of service delivery	100%	5%	95%	One emergency reported during the first quarter; emergency response activities were undertaken.
	Managed specialized Equipment and utility Vehicles	CECs Office/Chief Officer's Office	Well, maintained specialized Equipment and utility Vehicles	No. of well-maintained specialized Equipment and utility Vehicles	12	10	2	Hire of ten 20 ton tippers
Public Finance Management Services	County Treasury, Accounting and Reporting Services	Treasury	Annual and Quarterly Financial Reports	No. of Financial Reports	5	1	4	delivered quarterly financial statements for Q4 FY 2025/26 and Annual CRF and Executive financial statements for FY 2025/26, Q1 for FY2026/27 being prepared
			Compliance with Public Financial Management Laws and Procedures	Level of Compliance	100%	25%	75%	Achieved cumulatively
			Quarterly and Monthly management	Level of compliance	100%	25%	75%	Quarterly one- and three-monthly

		reports and Reconciliation					management reports being prepared
		Timely Supply of Accountable Documents Upon request	Turnaround Time	14Days	14Days	0	accountable documents supplied on time with minimal delays
Budget Management Services	Budget Management Services	Formulated Budget Output Papers	No. of Budget Output Papers Formulated	4	1	3	Budget circular prepared and disseminated Currently formulating the County budget review and outlook paper2026
		Approved Program Based Budgets	No. of Approved Program Based Budgets	2	0	2	Planned for implementation in the second and third quarter
		Percentage Of Funds In CRF Transferred From Departments and Entities	Percentage Of Funds Transferred	100%	13%	87%	Kshs. 1,636,688,881 was received in the CRF (exclusive of AIA) and Kshs. 1,186,179,510 was transferred to the respective departments and entities.
		Budget Implementation Reports	No of Budget Implementation Reports Prepared and Submitted to treasury	4	0	4	The 1st Quarter Budget Implementation Report is currently under preparation.
		Finalized Public Participation forums and Reports compiled	No. of Public Participation held and No. of Reports compiled	2	0	2	Planned for implementation in the second quarter
Internal Audit Operations	Internal Audit	Reports of Internal audit assignments	No. of internal audit and reports disseminated to departments	25	23	0	Contionous
		Internal Audit Committee Reports	No. of Audit Committee Meetings Held	6	1	4	The Internal Audit Committee held a virtual meeting during the first quarter.
Supply Chain Management Services	Supply Chain Management	Consolidated Procurement Plan	Level of Consolidation of the Procurement Plan	100%	100%	0	one county consolidated plan uploaded on the ppip portal
		Quarterly Reports Formulated	No. of Quarterly Reports Formulated	4	1	3	Formulated Quarter 1 report
		Formulated Annual Reports	Level of Formulation of Annual Reports	100%	0%	100%	Target to be archived in Q4.
		Reservations for Special Groups	Reservations level for Special Groups	30%	30%	0%	Done in the consolidated procurement plan
		Finalized Contracts Administered	Level of Contracts Administration	100%	0%	100%	Currently ongoing
		Finalized Assets Disposal Plan	Level of formulation of Assets Disposal Plan	100%	100%	0%	Done
		Finalized register of Prequalified Suppliers	Level of formulation of register of Prequalified Suppliers	100%	100%	0%	Done in the consolidated procurement plan

	Assets Management	Assets Management unit	Asset Management Policies	No. of policies formulated	1	0	1	
			Updated Asset and liabilities inventories	No. of annual asset and liabilities inventories updated and consolidated	1	1	0	Annual asset and liabilities inventory consolidated and updated
			Quarterly Risk Management committee reports	No. of quarterly Risk Management committee reports	4	0	4	Currently working on quarter 1 report
			Fixed assets verification	Level of verification of fixed assets	70%	40%	30%	Contionous
			Movable assets tagging	Level of implementation of fixed assets tagging	100%	30%	70%	Contionous
Development Planning Services	County Integrated Planning Services	Economic Planning	Finalized Integrated Development Planning Output Reports	Number of Finalized and publicized county development planning documents (ADP, CIDP, Sector Working Groups Reports)	2	1		ADP finalized and submitted to the county assembly on 1st September 2026
	Research and Statistics services	Economic Planning	Finalized /published Research and Statistics Reports	Level of Formulation of County Statistical abstracts and other research reports	100%	80%	20%	currently in progress
	Programs Monitoring and Evaluation Services	Economic Planning	Finalized Monitoring and Evaluation Reports {M&E} Reports	Level of Formulation of Monitoring and Evaluation Reports /Progress Reports	100%	0%	100%	The activity is expected to commence in second quarter
	Participatory Budget Support Services	CIDP and ADP formulation	Finalized Public Participation forums and Reports compiled	No. of Public Participation held and No. of Reports compiled	1	1	0	Public participation for ADP held on 25th and 26th August 2026
Financial Services	Revenue management services	Revenue Board	Own source revenue (OSR) collected	Amount of own source revenue collected	1.50B	174M	1.325B	The target will be achieved progressively throughout the financial year. During the quarter, 52% of the set target was achieved.
			Public Participation on finance bill	No. of Public Participation forums held	1	1	0	Public participation forums on the Laikipia County Finance Bill for FY 2026/2027, the Trade Licensing Bill, 2026, and the Rating Bill, 2026, were conducted on 28th and 29th September 2026.
Development Planning Services	Strategic Partnership and Collaboration	County Development Authority	partnership with development donors	No. of development Programs/ projects	5	3	2	Partnered with ITEC, BASF East Africa and Danish Embassy EA. Parnership onboarding initiatives and efforts

								are ongoing towards meeting planned targets
			Co-ordinated development and resource mobilization	Implemented No. of partnership agreements in place	5	2	3	Partnered with ITEC and AmCham business summit for resource mobilization. Resource mobilization efforts are on-going towards meeting planned targets

Target is the annual target for FY 2026/2027 and actual is the position as at 30th September, 2026.

Health and Sanitation

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

10. The strategic direction of the department is to:

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

Financial performance report

11. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 312,514,425 for recurrent expenditure and Kshs 1,256,490,923 for development expenditure and a total of Kshs 1,569,005,348.

12. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 8,576,866 and development expenditure at Kshs 0, a total of Kshs 8,576,866. This represents an absorption of 2.74 per cent of the recurrent budget,0 per cent of the development budget and 0.55 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	312,514,425	8,576,866	303,937,559	2.74%
Development	1,256,490,923	-	1,256,490,923	-
Total	**1,569,005,348**	**8,576,866.00**	**1,560,428,482**	**0.55%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Health Products and Technologies Support - 0401014510	-	205,000,000	-	-	-	0.0%
Health Infrastructure Development - 0401034510	-	144,566,831	-	-	-	0.0%
Emergency Referral and Rehabilitative Service - 0401074510	102,750,000	610,000,000	-	-	0.0%	0.0%
Administration, Project Planning and Implementation Services - 0402014510	36,000,000	281,924,092	-	-	0.0%	0.0%
Human Resource Development - 0402024510	2,000,000	-	-	-	0.0%	-
Grants And Transfers to Government Entities - 0717014510	75,344,928	-	-	-	0.0%	-
Health Leadership and Governance - 0402044510	-	-	-	-	-	-
Strategic Health Interventions - 0401054510	-	-	-	-	-	-
Policy Management, Public Mobilization and Participation - 0401044510	-	-	-	-	-	-
Emergency Referral and Rehabilitative Services - 0401064510	20,999,497	-	1,531,866	-	7.3%	-
Family Planning, Maternal, And Child Health Services - 0405014510	4,000,000	-	-	-	0.0%	-
Non -Communicable Diseases Control and Prevention - 0405024510	4,000,000	-	-	-	0.0%	-
Public Health Promotion and Nutrition Services - 0405034510	12,000,000	15,000,000	-	-	0.0%	0.0%
Community health Strategy, Advocacy and surveillance - 0405044510	47,500,000	-	7,045,000	-	14.8%	-
Tb/Hiv/Aids Prevention and Control - 0405054510	2,520,000	-	-	-	0.0%	-
Social Health Insurance Scheme - 0405064510	5,400,000	-	-	-	0.0%	-
TOTAL	**312,514,425**	**1,256,490,923**	**8,576,866**	**-**	**2.7%**	**0.0%**

Agriculture, Livestock and Fisheries

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

14. The strategic direction of the department is to:

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

Financial performance report

15. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 32,250,000 for recurrent expenditure and Kshs 388,181,155 for development expenditure and a total of Kshs 420,431,155.

16. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 0 and development expenditure at Kshs 0, a total of Kshs 0. This represents an absorption of 0 per cent of the recurrent budget, 0 per cent of the development budget and 0 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Revised estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	32,250,000	32,250,000	-	32,250,000	-
Development	388,181,155	388,181,155	-	388,181,155	-
Total	**420,431,155**	**420,431,155**	**-**	**420,431,155**	**-**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Headquarter Administration Services - 0103014510	4,000,000	8,000,000	-	-	0.0%	0.0%
Headquarter Administration Services - 0103024510	4,000,000	2,667,070	-	-	0.0%	0.0%

Grants and Transfers to Government entities - 0717014510	-	300,390,789	-	-	-	0.0%
Livestock Resource Development and Management - 0104024510	-	6,000,000	-	-	-	0.0%
Livestock Marketing and Value Addition - 0104034510	-	20,453,835	-	-	-	0.0%
Agriculture Sector Extension Management - 0103034510	9,150,000	-	-	-	0.0%	-
Animal Health and Disease Management - 0107054510	-	7,000,000	-	-	-	0.0%
Slaughter House Development Initiative - 0108024510	-	8,000,000	-	-	-	0.0%
Fisheries Development and Management - 0110014510	-	3,800,000	-	-	-	0.0%
Fish Market Development and Regulatory Services - 0110024510	-	1,200,000	-	-	-	0.0%
Water Harvesting and Irrigation Technologies - 0111014510	13,500,000	19,749,461	-	-	0.0%	0.0%
ICT infrastructural development - 0201014510	-	1,500,000	-	-	-	0.0%
Promotion of drought Escaping, Fruits and Vegetables - 0101024510	-	2,200,000	-	-	-	0.0%
Report Writing - 0106014510	1,600,000	-	-	-	0.0%	-
Soil Sampling - 0101014510	-	500,000	-	-	-	0.0%
Seedling Support Initiative - 0101034510	-	6,720,000	-	-	-	0.0%
TOTAL	**32,250,000**	**388,181,155**	**-**	**-**	**0.0%**	**0.0%**

Non-financial performance report

Summary of the Programme Outputs and Performance Indicators for FY 2026/2027				FY 2026/27			Variance	Remarks
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Target(s)**	**Actual as at 30th September, 2026**		

CROP DEVELOPMENT	1). Land and Crop Productivity Management	Promotion of soil fertility	Undertake soil sampling & testing in 15 wards	No. of soil samples tested	200	0	200	Delay in procurement due to EGP implementation challenges
		Promotion of high-value fruit trees and seeds	Facilitate access & use of certified and quality planting materials among farmers	No. of fruit tree seedlings distributed	1,500	0	1,500	Delay in procurement due to EGP implementation challenges
		Promotion of high-value fruit trees and seeds	Facilitate access & use of certified and quality planting materials among farmers	Tons of seeds distributed	20	0	20	Delay in procurement due to EGP implementation challenges
	2). Agribusiness Marketing & value addition	Enhance farmer and group entrepreneurial skills	Carry out farm business plans and layouts	No of farm business plans developed and promoted	20	5	15	Ongoing
		Enhance contract farming	Enter farmers into contract farming	No. of farmers on contract	300	10	290	Ongoing
	3). Irrigation Development and Management	Development and enhancement of irrigation infrastructure	Excavation and repair of irrigation schemes to be undertaken.	-No of dams/pans excavated / desilted.- No of irrigation schemes / water projects established	300	0	300	Delay in procurement due to EGP implementation challenges

VETERINARY SERVICES SECTION

Programme: Veterinary Services Management

Outcome: improved Livestock health and productivity for market access

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/2026			Remarks
					Target(s)	Actual		
Veterinary Services Management	1) Animal Health and Disease Management	Veterinary Services	Coordinate procurement of vaccines (FMD, LSD, PPR, CCPP and S&G Pox)	Amounts of vaccines procured, collected and distributed to sub-counties	1,500	0	1,500	Delay in procurement due to EGP implementation challenges
			Coordinate livestock vaccinations against trade sensitive diseases (FMD, LSD, PPR, CCPP and S&G Pox)	No of animals vaccinated, reduced incidences of disease outbreaks and uninterrupted operational livestock markets throughout the year	200,000	0	200,000	Delay in procurement due to EGP implementation challenges
			Coordinate disease surveillance activities (Active and Passive disease surveillance)	No of disease surveillance reports Disease hot spots mapped and control strategy developed	15,000	0	15,000	Delay in procurement due to EGP implementation challenges
			Coordination of certification of	Number of animals	50	0	50	Delay in procurement due to EGP

			breeding animals for export to neighbouring countries	certified for export				implementation challenges
			Cordinate livestock identification and traceability activity though cattle tagging with RFID ear tags	No. of animals fiited with RFID ear tags % Increase in niche market contracts and increase in consumer confidence	1,000	0	1,000	Delay in procurement due to EGP implementation challenges
			Coordination of control of dog mediated rabies through vaccination of domestic cats and dogs against rabies	No of dogs vaccinated Reduced incidences of dog mediated rabies	15,000	0	15,000	Delay in procurement due to EGP implementation challenges
			Coordination of licensing of private A.I. service providers	No of A.I. service providers licenced. Improved breeds and increase in average milk production to 7liters	30	10	20	Ongoing
			Coordinate and supervise licensing of slaughter facilities and meat containers	No. of facilities licenced and containers licensed	150	15	135	Ongoing
			Coordination of annual supervision of livestock input suppliers for compliance	No. of livestock input suppliers supervised and their compliance status. Competitive market opportunities for animal products free from drug residues	100	12	88	Delay in procurement due to EGP implementation challenges
			Coordination of daily meat inspections in the 35 slaughter facilities in the county	No. of carcasses inspected Adoption of Grading meat and meat product by abattoirs	147,182	18	147,164	Ongoing
	2). Livestocks value addition and \processin g	Veterinary Services	Coordinate procurement of slaughterhouse hygiene enhancement equipment	Number of slaughterhouse hygiene equipment procured and distributed to slaughterhouse s	10000 bullet cartridges	0	10,000	Delay in procurement due to EGP implementation challenges
			Coordination of trainings and licensing of slaughter men and hides and skins curing premises.	No slaughtermen licensed. %reduction in hides and skins defects and %	150	0	150	Delay in procurement due to EGP implementation challenges

			Sensitize player in hides and skin business to form cottage industries for value addition	of increase in tonnes of hides and skins marketed No of cottage industries started in the county				
Programmes and Sub-Programmes Performance Report for the Period Ending 30th June 2026(Non-Financial Information)								
Programme: FISHERIES PRODUCTION								
Outcome:								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output**	**Key Performance Indicator**	**FY 2025/26**			**Remarks**
					Target(s)	**Actual**	**Variance**	
FISHERIES PRODUCTION	Fisheries Development and Management	fisheries services	Farmers reached through farm visits	No. of farmers reached	900	0	900	To commence in second quatre
		fisheries services	Farmer trainings conducted (Residential & Non-residential)	No. of trainings conducted	20	0	20	To commence in second quatre
		fisheries services	Number of demonstrations	No. of demonstrations conducted	30	0	30	To commence in second quatre
		fisheries services	Sensitization meetings / barazas held	No. of meetings held	25	0	25	To commence in second quatre
		fisheries services	Number of field-days / Exhibitions	No. of field - days held.	20	0	20	To commence in second quatre
		fisheries services	Workshops / seminars conducted.	No. of workshops conducted.	6	0	6	To commence in second quatre
		fisheries services	Number of farmer tours	No. of tours conducted	4	0	4	To commence in second quatre
		fisheries services	Dams aquaculture	Number of fingerlings stocked	300,000	0	300,000	Delay in procurement due to EGP implementation challenges
		fisheries services	Fish and fish products value addition	Number of fish value addition demonstrations conducted	3	0	3	Delay in procurement due to EGP implementation challenges
								0
Outcome: Sustainable priority value chains for improved income, food and nutrition security								
	Sub-Programme	**Delivery Unit**	**Key Output**	**Key Performance Indicator**	**FY 2025/26**			**Remarks**
					Target(s)	**Actual**	**Variance**	
	Promotion of climate smate technologies, feed pelleting and formulation and oestrus synchronization	Value chain development	Facilitate the identification of the opportunities & innovations. - Facilitate the conducting of relevant traininings / capacity building. - Promotion of climate smart technologies	Number of SPs and VCAs capacity build. No of VCAs registering improved productivity No of VCAs registering post-harvest losses.	1,500	15	1,485	Capacity building trainings on progress; Procurement of items under innovation grant on progress
	Business development	Business development	Facilitate trainings of VCAs members in Entrepreneurial skills. Enhance the capacity of 15 SPS	Number of VCAs strengthened in entrepreneurial skills. No of	1,500	10	1,490	Ongoing

			on entrepreneurial skills	VCAs implementing bankable business plans				
	Business development	Business development	improving market access linkages, improving access to market information and improving access to financial services	% Increase in the number of VCAs reaching market, % increase in number of market segments	1,500	17	1,483	Ongoing
	Policy institutional and capacity development	Policy institutional and capacity development	supporting initiatives establishment of County structures for consultation cooperation and coordination Enhancing capacities of established structures for consultation and coordination, Enhancing participation of stakeholders in consultation and coordination structures, Support preparation and launching Sector policies,	Number of stakeholders participating in coordination and consultation structures. % Level of satisfaction of stakeholders (STH) in the participation in consultation. Number of Policies launched and rolled out, number of priority value chain plans launched and rolled out,	5	0	5	To commence in second quatre

Target is the annual target for FY 2026/2027 and actual is the position as at 30th September, 2026.

Infrastructure and Public Works

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

18. The strategic direction of the department is to:

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

Financial performance report

19. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 102,614,313 for recurrent expenditure and Kshs

946,688,350 for development expenditure and a total of Kshs 1,049,302,663.

20. By the close of the first Quarter the department's cumulative recurrent expenditure stood at Kshs 26,000,000 and development expenditure at Kshs 9,217,805, a total of Kshs 35,217,805. This represents an absorption of 25.34 per cent of the recurrent budget, 0.97 per cent of the development budget and 3.36 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Revised estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	102,614,313	102,614,313	26,000,000	76,614,313	25.34%
Development	946,688,350	946,688,350	9,217,805	937,470,545	0.97%
Total	**1,049,302,663**	**1,049,302,663**	**35,217,805**	**1,014,084,858**	**3.36%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administration Services - 0105014510	1,500,000	-	-	-	0.0%	-
Survey and Planning services - 0112014510	28,500,000	15,000,000	26,000,000	-	91.2%	0.0%
Housing Policy Development - 0113014510	8,787,057	-	-	-	0.0%	-
County Building Construction Standard - 0114044510	2,000,000	-	-	-	0.0%	-
Road Network improvement - 0115014510	36,827,256	826,188,350	-	9,217,805	0.0%	1.1%
Heavy equipment Maintenance - 0115044510	-	83,500,000	-	-	-	0.0%
County renewable/green energy services - 0115024510	-	15,000,000	-	-	-	0.0%
Housing and Urban Settlement (Infrastructure) - 0113024510	-	2,000,000	-	-	-	0.0%
Public Works (Infrastructure) - 0114014510	-	5,000,000	-	-	-	0.0%
Power Supply and Energy - 0118014510	25,000,000	-	-	-	0.0%	-
TOTAL	**102,614,313**	**946,688,350**	**26,000,000**	**9,217,805**	**25.3%**	**1.0%**

Non-financial performance report

Summary of the Programme Outputs and Performance Indicators for FY 2026/2027				FY 2026/27			Variance	Remarks
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Target(s)**	**Actual as at 30th September, 2026**		
Administration planning and support services	**Administration Services**	**Administration**	Improved work environment	% Of staff with adequate office space and equipment	90%		90%	Availability due to relocation to Rumuruti
	Personnel Services		Improved service delivery	% Of staff promoted	100%		100%	Usually happens on demand and when due
				% Of staff trained	80%		80%	Insufficient funds
				No. of staff recruited	10		10	In process, adverts in preparation stage
Physical Planning and Surveying	Land Management Services	Directorate of Land Housing and Urban Development	Increased efficiency in land use planning and information management	Level of completion of county spatial Plan	90%		90%	Notice of Completion of County Spatial Plan in Place
				No of centres with approved Land Use Plans	4		4	Rumuruti Spatial Plan still awaiting approval by County Assembly
				Level of Completion of the County Land Information and Management System	30%		30%	Inadequate Funds
				No of surveyed urban and market centres	4		4	Inadequate Funds
				Level of establishment and Implementation of the GIS Lab	96%		96%	GIS Lab set up in partnership with FAO
			Improved Security of Tenure in urban areas/Informal settlements	No. of Allotment letters issued by National Land Commission	100		100	Ongoing Tenure Regularization Exercises in Likii A settlement Scheme, Maina, African Location, Kwa Mbuzi, Kanyoni, Kalalu Included under the KISIP Programme
			Enhanced Development Control, Enforcement and inspection	Consultancy services for development of an online development application and approval system	100%		100%	Inadequate Funds
				Level of completion and Establishment of an online development application and approval system	50%		50%	Inadequate Funds
				Level of completion of formulation and implementation development control guidelines and regulations	30%		30%	Inadequate Funds
				Level of establishment of a	50%		20%	Building inspection and Enforcement

				Building enforcement and inspection unit.				Teams established at Ward Level
				No of Development applications and approvals	200		200	Increased inspection and enforcement led to increased numbers of development applications
			Enhanced Dispute Resolution on Land Related Matters	No of Disputes Resolved	10		10	Promote Alternative Dispute Resolution Mechanisms
			Acquisition and maintenance of equipment	No. of Double cab pickups	2		2	Inadequate Funds
				No. of Motorbikes	4		4	Inadequate Funds
	Survey and Planning Services		Increased efficiency in land planning and information management	Level of completion of the county spatial plan and legal framework	100%		100%	Notice of completion of County Spatial Plan in Place
				Level of establishment and implementation of a map amendment centres	100%		100%	Map amendment Centre operational
				Level of establishment and implementation of GIS lab	100%		100%	GIS Lab set up in partnership with FAO
			Improved urban infrastructure	Level of completion of smart town works	50%		50%	No funds availed in the period
	Strategic project monitoring and interventions		Tracking project performance	Level of project performance	70%		70%	No funds availed in the period
	Environment and Natural resources		Enhanced protection of natural resources	Level of conservation	60%		60%	No funds availed in the period
Land and Housing Management	Housing Improvement	Directorate of Land, Housing and Urban Development.	Well maintained county houses	% Of improved housing facilities	80%		80%	8 Housing units in Rumuruti to be converted to Offices
				% Level of completion of new housing units	60%		60%	Inadequate funds allocated
				% Of adoption of alternative housing technologies	80%		80%	Inadequate funds allocated
Public Works Service Delivery Improvement	County Building Construction Standards	Directorate of Public works	Improved building services	% Of project services offered	100%		100%	Responded to all project requests within bugdet limits
				Level of completion of legislations for standards and policies	60%		60%	Approval of National Built environment Legislation for customization and adoption by Counties through Public Participation is only about 50% done
	Public Buildings and Bridges Inspectorate Services		Safe and functioning structures	% Of structures and bridges inspected	100%		100%	All reports presented by Inspectorate have been attended to
Roads Network Improvement Housing and Urban Development	Roads Network Improvement	Directorate of Roads and Transport	Roads upgraded to gravel standards	No. of kilometers upgraded to gravel standards;	400 km		400km	Exceeded Target
			Roads tarmacked/paved	Km of urban roads tarmacked/paved annually	20Km		20 Km	Insufficient funds

	Bridge Infrastructure Services		Operational bridges	No. of bridges constructed	1 long span 3 medium span			
	Mechanization Services		Road machinery maintained	No. of functional machinery	2 graders, 4 trucks, 1 drum roller and 2 excavators		2 graders, 4 trucks, 1 drum roller and 2 excavators	Three more equipment purchased
	Leased equipment maintenance and operations		Enhanced operations of leased equipment	Percentage performance of leased equipment	100%		100%	Due to mechanical breakdowns
	Heavy Equipment Maintenance		Well maintained heavy equipment	Percentage level of maintained equipment	100%		100%	
	Mechanization services		Increased use of mechanization in road construction	Quality of roads constructed or maintained	80%		80%	
	Road works		Periodic maintenance of rural roads	Percentage of roads maintained	70%		70%	Other contracts are ongoing
Renewable /Green Energy Services	County renewable/Green energy services	Directorate of Energy	County Energy Plan	% Of Energy Plan Completed	100%		100%	Solution formulation ongoing.
			Electricity Reticulation Policies and Strategies	Electricity Reticulation Policies and Strategies	30%		30%	Energy policy and Bill currently in development
			Gas Reticulation Policies and Strategies	% of gas reticulation policy and strategy completed	30%		30%	
			Public Institutions Served	No. of new public institutions served	10		10	Inadequate funds allocated
			Households Served	No. of new households served (Pilot)	50		50	Inadequate funds allocated
			Renewable Energy Projects Supported	No. of projects supported	2		2	Supporting Rumuruti Solar
			Upscale household electricity access rate	No. of new households connected.	100		100	Inadequate funds allocated
			New installation or upgrade of low-capacity transformers	No. of new Transformers installed/upgraded	20		20	Inadequate funds allocated
			Adoption of improved Cook stoves	No. of cook stoves provided to Institutions	20		20	Inadequate funds allocated
				No. of cook stoves provided to Households	400		400	Inadequate funds allocated
				No of households installed with biogas (pilot)	20		20	Inadequate funds allocated
			Establish renewable energy centres in TVETs	No. of energy centres established	2		2	Inadequate funds allocated
	Street Light Initiative	Directorate of Energy	Payment of streetlight power bills	No. of monthly bills paid	12 months		12 months	July-August Bills Paid.
			New Streetlights Installed	No. of new streetlights installed.	50		50	Inadequate funds allocated
			Maintenance and repair of	No. of streetlights and floodlights	250		250	Streetlight and floodlight

			streetlights and floodlights	maintained and repaired				maintenance ongoing
			New floodlight high mast installed	No. of new Floodlights installed.	30		30	Inadequate funds allocated

Target is the annual target for FY 2026/2027 and actual is the position as at 30th September, 2026.

Education

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

22. The strategic direction of the department is to:

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

Financial performance report

23. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 130,500,000 for recurrent expenditure and Kshs 158,534,493 for development expenditure and a total of Kshs 289,034,493.

24. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 7,348,674 and development expenditure at Kshs 0, a total of Kshs 7,348,674. This represents an absorption of 5.63 per cent of the recurrent budget, 0 per cent of the development budget and 2.54 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Revised estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	130,500,000	130,500,000	7,348,674	812,051	5.63%
Development	158,534,493	158,534,493	-	45,482,894	0.00%
Total	**289,034,493**	**289,034,493**	**7,348,674**	**46,294,945**	**2.54%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Headquarter Services - 0502024510	23,500,000	3,000,000	-	-	0.0%	0.0%
Personnel services - 0502044510	3,000,000	-	-	-	0.0%	-
Education Empowerment - 0501034510	75,000,000	-	-	-	0.0%	-

Vocational Education and Training - 0511014510	26,000,000	34,000,000	7,348,674	-	28.3%	0.0%
Youth Polytechnics and Vocational Training (Education) - 0501014510	-	21,495,399	-	-	-	0.0%
Early Childhood Development and Childcare Facilities (Education) - 0501024510	-	39,389,094	-	-	-	0.0%
Early Childhood Development and Childcare Facilities - programme code (Education) - 0506004510	3,000,000	-	-	-	0.0%	-
Early Childhood Development and Childcare Facilities (Education) - 0506014510	-	60,650,000	-	-	-	0.0%
TOTAL	**130,500,000**	**158,534,493**	**7,348,674**	**-**	**5.6%**	**0.0%**

Non-financial performance report

Summary of the Programme Outputs and Performance Indicators for FY 2026/2027				FY 2026/27			Variance	Remarks
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Target(s)**	**Actual as at 30th September, 2026**		
Education and Training	Vocational Education and Training	Vocational Education and Training	Increased number of operational vocational training centers	Additional number of VTC units developed, equipped, staffed and operational.	15	-	15	
	Collaboration and partnerships on skills and technology transfer.		Increased number of partnerships.	Number of partnerships and collaboration implemented.	7	-	7	
	Early Childhood Education Development.	ECDE	Improvement of ECDE structures.	Number of ECDE Centres upgraded and constructed	18	-	18	
			Increased teaching learning resources.	Number of ECDE provided with Digital teaching/learning/ resources.	150	-	150	
			design homegrown feeding program	Number of ECDE centers implementing feeding program	150	-	150	
	Education empowerment.	Administration	Increased number of beneficiaries on bursary and scholarships awards	Number of additional needy students supported annually	14,000	-	14,000	
	Basic Education School Infrastructure Support	Administration	Improved learning environment in schools	Number of schools benefiting	15	-	15	

Target is the annual target for FY 2026/2027 and actual is the position as at 30th June, 2026.

Trade, Tourism and Enterprise Development

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

26. The strategic direction of the department is to:

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

Financial performance report

27. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 17,810,000 for recurrent expenditure and Kshs 369,436,546 for development expenditure and a total of Kshs 387,246,546.

28. By the close of the first Quarter the department's cumulative recurrent expenditure stood at Kshs 0 and development expenditure at Kshs 125,000,000 a total of Kshs 125,000,000. This represents an absorption of 0 per cent of the recurrent budget, 33.84 per cent of the development budget and 32.28 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Revised estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	17,810,000	17,810,000	-	17,810,000	-
Development	369,436,546	369,436,546	125,000,000	244,436,546	33.84%
Total	**387,246,546**	**387,246,546**	**125,000,000**	**262,246,546**	**32.28%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
SP1 Administration Service - 0301014510	4,500,000	-	-	-	0.0%	-
SP2 Personnel Services - 0301044510	-	-	-	-	-	-

Co-operative Development and promotion - 0302014510	1,700,000	-	-	-	0.0%	-
Co-operative Revolving fund - 0302024510	1,440,000	-	-	-	0.0%	-
Research and Development - 0302034510	680,000	-	-	-	0.0%	-
Market Infrastructure Development - 0304014510	2,810,000	109,143,434	-	-	0.0%	0.0%
Metrological Lab-weights and measure - 0304044510	500,000	-	-	-	0.0%	-
SP5 Industrial Development and Investment Promotion - 0304054510	500,000	8,000,000	-	-	0.0%	0.0%
Tourism Infrastructural Development - 0305024510	-	2,293,112	-	-	-	0.0%
Administration, Planning and Support Services (Trade) - 0301024510	2,500,000	-	-	-	0.0%	-
Trade and Investment (Trade) - 0304024510	1,180,000	-	-	-	0.0%	-
Tourism Development and Promotion (Trade) - 0305014510	2,000,000	-	-	-	0.0%	-
Grants and Transfers to Government entities - 0717014510	-	250,000,000	-	125,000,000	-	50.0%
TOTAL	**17,810,000**	**369,436,546**	**-**	**125,000,000**	**0.0%**	**33.8%**

Youth, Gender, Culture and Social Services

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

30. The strategic direction of the department is to:

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

Financial performance report

31. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 12,500,000 for recurrent expenditure and Kshs 9,413,860 for development expenditure and a total of Kshs 21,913,860.

32. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 0 and development expenditure at Kshs 0, a total of Kshs 0. This represents an absorption of 0 per cent of the recurrent budget, 0 per cent of the development budget and 0 per cent of the department's total revised budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	12,500,000	-	12,500,000	0%
Development	9,413,860	-	9,413,860	0%
Total	**21,913,860**	**-**	**21,913,860.00**	**0%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Use of goods and services - 0901014510	1,000,000	-	-	-	0.0%	-
CEDC (Gender) - 0902044510	200,000	-	-	-	0.0%	-
Sports, Talent Development and Promotion (Gender) - 0902054510	7,000,000	-	-	-	0.0%	-
Culture and Social Services (Gender) - 0903014510	400,000	1,000,000	-	-	0.0%	0.0%
Sports, Talent Development and Promotion (Gender) - 0903034510	-	3,200,000	-	-	-	0.0%
Culture and Social Services (Gender) - 0903044510	400,000	-	-	-	0.0%	-
Children Institution Support - 0904014510	3,500,000	5,213,860	-	-	0.0%	0.0%
TOTAL	**12,500,000**	**9,413,860**	**-**	**-**	**0.0%**	**0.0%**

Non-financial performance report

Summary of the Programme Outputs and Performance Indicators for FY 2026/2027				FY 2026/27			Variance	Remarks
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Target(s)**	**Actual as at 30th September, 2026**		
Sports, Talent Development and Social Service	Sports, talent Development and Promotion.	Sports and Talent development	Increased sporting activities.	Number of sports tournaments held.	4	0	4	Ongoing
			Improve access to social protection interventions.	Number of beneficiaries.	1200	250	950	Ongoing
	Social and Cultural Development	social services and cultural services	Improve access to social protection interventions.	Number of national and international days celebrations held, county annual cultural week held, music festivals, capacity building forum	5	0	5	Ongoing
	Children institution support programme	CEDC	Reduced number of vulnerable children	Percentage of children rehabilitated	120	22	98	Ongoing

Target is the annual target for FY 2026/2027 and actual is the position as at 30th September, 2026.

Water, Environment and Natural Resources

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

34. The strategic direction of the department is to:

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

Financial performance report

35. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 12,000,000 for recurrent expenditure and Kshs 401,000,000 for development expenditure and a total of Kshs 413,000,000.

36. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 1,871,400 and development expenditure at Kshs 46,814,336 a total of Kshs 48,814,336. This represents an absorption of 15.60 per cent of the recurrent budget, 11.67 per cent

of the development budget and 11.79 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	12,000,000	1,871,400	10,128,600	15.60%
Development	401,000,000	46,814,336	354,185,664	11.67%
Total	**413,000,000**	**48,685,736**	**364,314,264**	**11.79%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administration and Planning Services - 1003014510	4,000,000	10,000,000	-	-	0.0%	0.0%
Solid Waste Management - 1006014510	2,000,000	2,500,000	-	-	0.0%	0.0%
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	101,500,000	1,871,400	-	31.2%	0.0%
Grants and Transfers to Government entities-KEWASIP - 0717014510	-	287,000,000	-	46,814,336	-	16.3%
TOTAL	**12,000,000**	**401,000,000**	**1,871,400**	**46,814,336**	**15.6%**	**11.7%**

Non-financial performance report

Summary of the Programme Outputs and Performance Indicators for FY 2026/2027				FY 2026/27			Variance	Remarks
Programme	**Sub-Programme**	**Delivery Unit**	**Key Output (KO)**	**Key Performance Indicators (KPIs)**	**Target (s)**	**Actual as at 30th September, 2026**		
Intergovernmental relations	Grants and Transfers to Government Entities	Intergovernmental Relations Unit	Disbursement of grants and transfers	% of funds disbursed	100%	34.00%	66.00%	Moderate absorption due to phased release of funds and delayed approvals during the first quarter.
Water Development	Administrative and Planning Services	Water Development Directorate	Coordinated planning and service delivery	% Budget absorption	100%	0	1	No absorption attributed to gradual rollout of planned activities during the first quarter and there are ongoing payments.
Environment and Natural Resources	Solid Waste Management	Environment & Natural Resources Directorate	Improved solid waste management services	% Implementation of waste management activities	100%	0	1	No absorption on solid waste attributed to gradual rollout of planned activities during the of the year and ongoing payments in IFMIS.
Environment and Natural Resources	Climate Change Adaptation & Mitigation (FLLOCA)	Climate Change Unit	Climate adaptation and mitigation interventions	% of FLLOCA funds utilized	100%	Recurrent: 31% Development: 0%	Recurrent: 69% Development: 100%	Low development absorption due to delayed procurement and contract initiation.

Target is the annual target for FY 2026/2027 and actual is the position as at 30th September, 2026.

Nanyuki Municipality

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

38. The strategic direction of the department is to:

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

Financial performance report

39. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 3,500,000 for recurrent expenditure and Kshs 5,000,000 for development expenditure and a total of Kshs 18,500,000.

40. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs 2,500,000 and development expenditure

at Kshs 0, a total of Kshs 2,500,000. This represents an absorption of 18.52 per cent of the recurrent budget, 0 per cent of the development budget and 13.51per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	13,500,000	2,500,000	11,000,000	18.52%
Development	5,000,000	-	5,000,000	0.00%
Total	**18,500,000**	**2,500,000**	**16,000,000**	**13.51%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Infrastructure and civil works - 0115094510	3,000,000	5,000,000	-	-	0.0%	0.0%
Solid Waste Management - 1006014510	8,000,000	-	2,500,000	-	31.3%	-
Default - Non-Programmatic - 0115114510	2,500,000	-	-	-	0.0%	-
TOTAL	**13,500,000**	**5,000,000**	**2,500,000**	**-**	**18.5%**	**0.0%**

Nyahururu Municipality

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

42. The strategic direction of the department is to:

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

Financial performance report

43. In the financial year 2026/2027 the department's original approved budget amounted to Kshs 5,000,000 for recurrent expenditure and Kshs 6,000,000 for development expenditure and a total of Kshs 11,000,000.

44. By the close of the first quarter the department's cumulative recurrent expenditure stood at Kshs - and development expenditure at Kshs 0, a total of Kshs 0. This represents an absorption of 0.00 per cent of the

recurrent budget, 0 per cent of the development budget and 0 per cent of the department's total budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	5,000,000	-	5,000,000	-
Development	6,000,000	-	6,000,000	-
Total	**11,000,000**	**-**	**11,000,000.00**	**-**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Municipal Board and Administration Services - 0115114510	1,000,000	-	-	-	0.00	-
SP1-0115014510 Road Network improvement		5,000,000	-	1,193,640	-	23.87
Total	**1,000,000**	**5,000,000**	**-**	**1,193,640**	**0.00**	**23.87**

Rumuruti Municipality

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

46. The strategic direction of the department is to:

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

Financial performance report

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

48. By the close of the financial year the department's cumulative recurrent expenditure stood at Kshs 2,500,000 and development expenditure at Kshs 26,739,868, a total of Kshs 29,239,868. This represents an absorption of 83.33 per cent of the revised recurrent budget, 50.43

per cent of the revised development budget and 52.19 per cent of the department's total revised budget.

Vote	Original estimates (Kshs)	Expenditure (Kshs)	Balance (Kshs)	Absorption (%)
Recurrent	8,000,000	4,000,000	4,000,000	50.00%
Development	4,000,000	2,000,000	2,000,000	50.00%
Total	**12,000,000**	**12,000,000**	**12,000,000**	**100%**

Budget execution by sub-programme

Sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
Administration Services - 0103014510	-	-	-	-	-	-
Road Network improvement - 0115014510	-	-	-	-	-	-
Infrastructure and Civil Works (Municipalities) - 0115094510	-	4,000,000	-	2,000,000	-	50.0%
Municipal Board and Administration Services - 0115114510	3,000,000	-	1,500,000	-	50.0%	-
Solid Waste Management - 1006014510	5,000,000	-	2,500,000	-	50.0%	-
TOTAL	**8,000,000**	**4,000,000**	**4,000,000**	**2,000,000**	**50.0%**	**50.0%**

County Assembly

49. The County Assembly is the legislative authority of the county. It is responsible for the enactment of county legislation, the approval of county plans and budgets, the oversight of the County Executive, and the representation of the people of Laikipia. Its approved budget for the financial year 2026/2027 is Kshs 610,630,878 comprising Kshs 610,630,878 for recurrent expenditure and Kshs 0 for development expenditure.

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

PENDING BILLS ANALYSIS

51. The County Executive carried pending bills of Kshs 599,691,714 as at 30th September, 2026, comprising development bills of Kshs 382,007,978 and recurrent bills of Kshs 217,683,736. The ageing of those bills is set out below.

Table 4: Ageing analysis of pending bills as at 30th September, 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	**40,000,000**	**74,929,965**	**38,089,129**	**228,988,884**	**382,007,978**
Recurrent Trade Payables (Goods & Services)	-	52,289,765	88,686,292	63,502,335	**204,478,392**
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)	13,205,344				**13,205,344**
Recurrent Trade Payables (Staff Claims)					
Total Recurrent Trade Payables	13,205,344	52,289,765	88,686,292	63,502,335	217,683,736
Total Trade Payables	**53,205,344**	**127,219,730**	**126,775,421**	**292,491,219**	**599,691,714**
% of Total	**9%**	**21%**	**21%**	**49%**	**100%**

52. Expressed as proportions of the total, 9 per cent of the bills are aged under one year, 21 per cent between one and two years, 21 per cent between two and three years and 49 per cent over three years.

CHALLENGES EXPERIENCED DURING BUDGET IMPLEMENTATION AND RECOMMENDATIONS

1. Delayed release of the exchequer by the National Treasury

Delays in the release of the equitable share have continued to affect the commencement and subsequent implementation of planned projects and programmes. The County Treasury recommends that the National Treasury adhere to the disbursement schedule approved under the County Allocation of Revenue Act so that planned activities can be implemented in a timely, effective and efficient manner.

2. Delayed enactment of the County Government Additional Allocations Act

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

3. Transition to the electronic Government Procurement system

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

4. Under-realisation of ordinary own-source revenue

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

5. High level of revenue receivables

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

6. High level of pending bills

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

7. Wage bill pressure

Compensation of employees continues to absorb a substantial share of available revenue, limiting the resources available for development and capital projects. The County Government will continue to manage the wage bill through a skills and capacity gap assessment, adherence to the approved staff establishment, and control of contract and casual engagements in line with the County Governments Act, 2012,

while observing the ceiling prescribed under regulations made pursuant to section 107(2)(c) of the Public Finance Management Act, 2012.

8. Use of manual payrolls

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

9. Incomplete departmental returns

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

10. Return of unspent balances to the County Revenue Fund

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

ANNEXES: FINANCIAL AND NON-FINANCIAL PERFORMANCE AS AT 30TH SEPTEMBER, 2026

Annex 1: Revenue performance by source as at 30th September, 2026

Revenue stream	Annual target (Kshs)	Cumulative receipts (Kshs)	% of target	Remarks
Laikipia County Roads Maintenance Levy Fund Account	-	33,046,845	-	
Laikipia County Health Services Account -	-	16,290	-	
Laikipia County Kenya Climate Smart Agriculture Project Account	-	0	-	
Laikipia County Village Polytechnic Project	-	26,097	-	
Laikipia County Kenya Urban Support Program	-	1	-	
Laikipia County Kenya Devolution Support Program	-	-	-	
Laikipia County Kenya Devolution Support Program	-	-	-	
Laikipia County Emergency Fund	-	96,654,888	-	
Laikipia County Climate Change Fund	-	136,742,168	-	
Laikipia County Primary Health Care	-	141,867	-	
Laikipia County Industrial Park acc	-	270,000,000	-	
Laikipia County Food System Resilience	-	15,585	-	
Laikipia County KE Devolution S P II	-	45,408,615	-	
CRF opening balance	-	462,355,462	-	
Sub-Total unspent balances brought forward	**-**	**1,044,407,818**	**-**	
Returns to CRF from County Executive	-	2,539,038	-	
Returns to CRF from County Assembly	-	1,187	-	
Sub-Total Returns to CRF	-	2,540,224	-	
Equitable Share of Revenue Raised Nationally	**6,298,325,916**	**1,417,123,331**	**22.50**	
DANIDA Grant	-	-	-	
Community Health Promoters	25,230,000	-	0.00	
Kenya Devolution Support Project Level II	37,500,000	-	0.00	
Headquarter- KDSP II programme	352,500,000	-	0.00	
Road Maintenance Levy Fund - Fuel Levy	-	-	-	
Public Works- Urban Development grant (UDG)	-	-	-	
Flocca	137,000,000	-	0.00	
Urban Development grant (UDG)	-	-	-	
Kenya Food Systems Resilience Program (KFSRP)	280,390,789	-	0.00	
Kenya Agriculture Business Development Program (KABDP)	-	-	-	
County Aggregation and Industrial Park-CAIP-Industry	250,000,000	-	0.00	
Rec the national Treasury	-	-	-	

Allocation for 0.5% of housing levy Fund to the County Rural & urban Affordable Housing Committees	7,787,057	-	0.00
Settlement of Doctors Salaries Arrears	-	-	-
Sub-Total for Additional Allocations (including Grants)	1,090,407,846	-	0.00
Own Sources of Revenue	799,250,000	73,751,140	9.23
Facility Improvement Fund (FIF)	700,750,000	100,281,267	14.31
other Receipts	-	3,427	-
Total Other Receipts	-	3,427	-
GRAND TOTAL	**8,888,733,762**	**2,638,107,207**	**29.68**

Annex 2: Breakdown of own-source revenue by stream as at 30th September, 2026

Description	Annual Targets	OSR realisation in 1st Qtr. FY 2026/27	OSR realisation in 2nd Qtr FY 2026/27	OSR realisation in 3rd Qtr FY 2026/27	OSR realisation in 4th Qtr. FY 2026/27	Total Realisation as at 30th September FY 2026/27	variance (unrealized revenue)
Land Rate	140,004,746	5,484,825	-	-	-	5,484,825	134,519,921
Single/Business Permits	105,530,096	6,900,391	-	-	-	6,900,391	98,629,705
Cess	120,918,103	19,042,907	-	-	-	19,042,907	101,875,196
Property Rent	35,539,706	5,965,500	-	-	-	5,965,500	29,574,206
Parking Fees	77,993,036	7,958,888	-	-	-	7,958,888	70,034,148
Market Fees	30,563,116	1,864,010	-	-	-	1,864,010	28,699,106
Advertising	30,891,536	2,710,793	-	-	-	2,710,793	28,180,743
Hospital Fees	700,750,000	100,281,267	-	-	-	100,281,267	600,468,733
Public Health Service Fees	31,956,741	796,850	-	-	-	796,850	31,159,891
Physical Planning and Development	60,547,979	7,171,310	-	-	-	7,171,310	53,376,669
Hire of County Assets	2,083,115	4,820	-	-	-	4,820	2,078,295
Conservancy Administration	40,891,536	2,728,800	-	-	-	2,728,800	38,162,736
Administration Control Fees and Charges	51,588,689	6,469,825	-	-	-	6,469,825	45,118,864
Park Fees	40,741,601	3,495,026	-	-	-	3,495,026	37,246,575
Other Fines, Penalties, and Forfeiture Fees	-		-	-	-	-	-
Education Fees	30,000,000	3,201,433	-	-	-	3,201,433	26,798,567
Total	**1,500,000,000**	**174,076,645**	**-**	**-**	**-**	**174,076,645**	**1,325,923,355**

Annex 3: Recurrent expenditure by department as at 30th September, 2026

No.	Department / spending unit	Original estimates (Kshs)	Revised estimates (Kshs)	Total expenditure (Kshs)	Absorption (%)
1	County Administration, Public Service and Office of the Governor	4,215,527,403	4,215,527,403	966,890,798	22.94
2	Finance, Economic Planning and the County Treasury	225,676,249	225,676,249	32,469,427	14.39
3	Health and Sanitation	312,514,425	312,514,425	8,576,866	2.74
4	Agriculture, Livestock and Fisheries	32,250,000	32,250,000	-	0.00
5	Infrastructure and Public Works	102,614,313	102,614,313	26,000,000	25.34
6	Education	130,500,000	130,500,000	7,348,674	5.63
7	Trade, Tourism and Enterprise Development	17,810,000	17,810,000	-	0.00
8	Youth, Gender, Culture and Social Services	12,500,000	12,500,000	-	0.00
9	Water, Environment and Natural Resources	12,000,000	12,000,000	1,871,400	15.60
10	Nanyuki Municipality	13,500,000	13,500,000	2,500,000	18.52
11	Nyahururu Municipality	5,000,000	5,000,000	-	0.00
12	Rumuruti Municipality	8,000,000	8,000,000	4,000,000	50.00
	Total	**5,087,892,390**	**5,087,892,390**	**1,049,657,165**	**20.63**

Annex 4: Development expenditure by department as at 30th September, 2026

No.	Department / spending unit	Original estimates (Kshs)	Revised estimates (Kshs)	Total expenditure (Kshs)	Absorption (%)
1	County Administration, Public Service and Office of the Governor	373,522,668	373,522,668	-	0.00
2	Finance, Economic Planning and the County Treasury	765,536,900	765,536,900	54,664,786	7.14
3	Health and Sanitation	1,256,490,923	1,256,490,923	-	0.00
4	Agriculture, Livestock and Fisheries	388,181,155	388,181,155	-	0.00
5	Infrastructure and Public Works	946,688,350	946,688,350	9,217,805	0.97
6	Education	158,534,493	158,534,493	-	0.00
7	Trade, Tourism and Enterprise Development	369,436,546	369,436,546	125,000,000	33.84
8	Youth, Gender, Culture and Social Services	9,413,860	9,413,860	-	0.00
9	Water, Environment and Natural Resources	401,000,000	401,000,000	46,814,336	11.67
10	Nanyuki Municipality	5,000,000	5,000,000	-	0.00
11	Nyahururu Municipality	6,000,000	6,000,000	-	0.00
12	Rumuruti Municipality	4,000,000	4,000,000	2,000,000	50.00

Total	**4,683,804,895**	**4,683,804,895**	**237,696,927**	**5.07**	

Annex 5: Budget execution by programme and sub-programme as at 30th September, 2026

Programme / sub-programme	Recurrent budget (Kshs)	Development budget (Kshs)	Recurrent expenditure (Kshs)	Development expenditure (Kshs)	Rec. absorption (%)	Dev. absorption (%)
COUNTY ADMINISTRATION, ICT AND PUBLIC SERVICE						
ICT Infrastructure and Connectivity - 0505014510	2,500,000	1,500,000	-	-	0	0
County Administration - Laikipia East - 0701034510	1,000,000	-	-	-	0	-
County Administration - Laikipia North - 0701044510	1,500,000	-	-	-	0	-
Grants and Transfers to Government entities - 0717014510	37,500,000	352,500,000	7,728,800	-	20.61	0
County Administration - Laikipia West - 0701054510	500,000	-	-	-	0	-
Compensation to Employees - 0701064510	4,002,027,403	-	956,336,698	-	23.9	-
Executive Support Service - 0708014510	66,500,000	-	1,974,800	-	2.97	-
Legal Services - 0708024510	4,000,000	-	-	-	0	-
Intergovernmental & Donor Liaison - 0708034510	5,000,000	-	-	-	0	-
County Administration Management - 0702014510	1,500,000	-	-	-	0	-
Public Participation - 0702054510	15,000,000	-	800,500	-	5.34	-
County Services Delivery and Result report - 0702084510	35,000,000	-	-	-	0	-
Decentralised Services - 0702064510	8,500,000	12,522,668	50,000	-	0.59	0
County Public Service Board - 0722024510	15,000,000	-	-	-	0	-
Information and Records Management - 0722034510	3,000,000	-	-	-	0	-
Fleet - 0702074510	2,000,000	-	-	-	0	-
Disaster Reduction Management - 0705014510	3,000,000	-	-	-	0	-
Disaster Mitigation and Management - 0703024510	2,500,000	7,000,000	-	-	0	0
Fire Services - 0705024510	5,000,000	-	-	-	0	-
Enforcement and Disaster Management - 0705034510	2,000,000	-	-	-	0	-
Alcohol Control Committee - 0705044510	2,500,000	-	-	-	0	-
Total, County Administration, ICT and Public Service	4,215,527,403	373,522,668	966,890,798	-	22.94	0
FINANCE						
County Treasury administrative services - 0707064510	26,907,924	-	-	-	0	-
Budget supply services - 0707054510	-	-	-	-	-	-

Financial Automation Services - 0707084510	4,000,000	-	-	-	0	-
Laikipia County Emergency Fund - 0707074510	20,000,000	30,000,000	80,000	7,124,952	0.4	23.75
Revenue management services - 0707044510	40,000,000	-	11,454,970	-	28.64	-
Generation administration and support services - 0709014510	87,810,704	625,536,900	17,576,757	5,870,083	20.02	0.94
Managed specialized equipment and vehicles - 0709034510	-	100,000,000	-	41,669,751	-	41.67
Soil Sampling - 0101014510	-	10,000,000	-	-	-	0
County Treasury Accounting and Reporting Services - 0725014510	9,000,000	-	529,600	-	5.88	-
Budget Management - 0725044510	4,500,000	-	651,800	-	14.48	-
Internal Audit Services - 0725034510	7,000,000	-	-	-	0	-
Supply Chain Management Services - 0725024510	9,000,000	-	100,000	-	1.11	-
Budget supply services - 0706054510	1,500,000	-	-	-	0	-
Grants and Transfers to Government entities - 0717014510	1,957,621	-	-	-	0	-
Strategic Partnership and Collaboration - 0726064510	4,000,000	-	2,000,000	-	50	-
Programme monitoring and Evaluation - 0726044510	2,100,000	-	-	-	0	-
Public participation - 0702054510	3,000,000	-	-	-	0	-
Integrated planning Services - 0721014510	2,000,000	-	76,300	-	3.82	-
Research Statistics and Documentation - 0721054510	2,900,000	-	-	-	0	-
Total, Finance	225,676,249	765,536,900	32,469,427	54,664,786	14.39	7.14
HEALTH						
Health Products and Technologies Support - 0401014510	-	205,000,000	-	-	-	0
Health Infrastructure Development - 0401034510	-	144,566,831	-	-	-	0
Emergency Referral and Rehabilitative Service - 0401074510	102,750,000	610,000,000	-	-	0	0
Administration, Project Planning and Implementation Services - 0402014510	36,000,000	281,924,092	-	-	0	0
Human Resource Development - 0402024510	2,000,000	-	-	-	0	-
Grants And Transfers to Government Entities - 0717014510	75,344,928	-	-	-	0	-
Health Leadership and Governance - 0402044510	-	-	-	-	-	-
Strategic Health Interventions - 0401054510	-	-	-	-	-	-
Policy Management, Public Mobilization and Participation - 0401044510	-	-	-	-	-	-
Emergency Referral And Rehabilitative Services - 0401064510	20,999,497	-	1,531,866	-	7.29	-

Family Planning, Maternal, And Child Health Services - 0405014510	4,000,000	-	-	-	0	-
Non -Communicable Diseases Control and Prevention - 0405024510	4,000,000	-	-	-	0	-
Public Health Promotion and Nutrition Services - 0405034510	12,000,000	15,000,000	-	-	0	0
Community health Strategy, Advocacy and surveillance - 0405044510	47,500,000	-	7,045,000	-	14.83	-
Tb/Hiv/Aids Prevention and Control - 0405054510	2,520,000	-	-	-	0	-
Social Health Insurance Scheme - 0405064510	5,400,000	-	-	-	0	-
Total, Health	312,514,425	1,256,490,923	8,576,866	-	2.74	0
AGRICULTURE						
Headquarter Administration Services - 0103014510	4,000,000	8,000,000	-	-	0	0
Headquarter Administration Services - 0103024510	4,000,000	2,667,070	-	-	0	0
Grants and Transfers to Government entities - 0717014510	-	300,390,789	-	-	-	0
Livestock Resource Development and Management - 0104024510	-	6,000,000	-	-	-	0
Livestock Marketing and Value Addition - 0104034510	-	20,453,835	-	-	-	0
Agriculture Sector Extension Management - 0103034510	9,150,000	-	-	-	0	-
Animal Health and Disease Management - 0107054510	-	7,000,000	-	-	-	0
Slaughter House Development Initiative - 0108024510	-	8,000,000	-	-	-	0
Fisheries Development and Management - 0110014510	-	3,800,000	-	-	-	0
Fish Market Development and Regulatory Services - 0110024510	-	1,200,000	-	-	-	0
Water Harvesting and Irrigation Technologies - 0111014510	13,500,000	19,749,461	-	-	0	0
ICT infrastructural development - 0201014510	-	1,500,000	-	-	-	0
Promotion of drought Escaping, Fruits and Vegetables - 0101024510	-	2,200,000	-	-	-	0
Report Writing - 0106014510	1,600,000	-	-	-	0	-
Soil Sampling - 0101014510	-	500,000	-	-	-	0
Seedling Support Initiative - 0101034510	-	6,720,000	-	-	-	0
Total, Agriculture	32,250,000	388,181,155	-	-	0	0
INFRASTRUCTURE						
Administration Services - 0105014510	1,500,000	-	-	-	0	-
Survey and Planning services - 0112014510	28,500,000	15,000,000	26,000,000	-	91.23	0
Housing Policy Development - 0113014510	8,787,057	-	-	-	0	-

County Building Construction Standard - 0114044510	2,000,000	-	-	-	0	-
Road Network improvement - 0115014510	36,827,256	826,188,350	-	9,217,805	0	1.12
Heavy equipment Maintenance - 0115044510	-	83,500,000	-	-	-	0
County renewable/green energy services - 0115024510	-	15,000,000	-	-	-	0
Housing and Urban Settlement (Infrastructure) - 0113024510	-	2,000,000	-	-	-	0
Public Works (Infrastructure) - 0114014510	-	5,000,000	-	-	-	0
Power Supply and Energy - 0118014510	25,000,000	-	-	-	0	-
Total, Infrastructure	102,614,313	946,688,350	26,000,000	9,217,805	25.34	0.97
EDUCATION						
Headquarter Services - 0502024510	23,500,000	3,000,000	-	-	0	0
Personnel services - 0502044510	3,000,000	-	-	-	0	-
Education Empowerment - 0501034510	75,000,000	-	-	-	0	-
Vocational Education and Training - 0511014510	26,000,000	34,000,000	7,348,674	-	28.26	0
Youth Polytechnics and Vocational Training (Education) - 0501014510	-	21,495,399	-	-	-	0
Early Childhood Development and Childcare Facilities (Education) - 0501024510	-	39,389,094	-	-	-	0
Early Childhood Development and Childcare Facilities - programme code (Education) - 0506004510	3,000,000	-	-	-	0	-
Early Childhood Development and Childcare Facilities (Education) - 0506014510	-	60,650,000	-	-	-	0
Total, Education	130,500,000	158,534,493	7,348,674	-	5.63	0
TRADE						
SP1 Administration Service - 0301014510	4,500,000	-	-	-	0	-
SP2 Personnel Services - 0301044510	-	-	-	-	-	-
Co-operative Development and promotion - 0302014510	1,700,000	-	-	-	0	-
Co-operative Revolving fund - 0302024510	1,440,000	-	-	-	0	-
Research and Development - 0302034510	680,000	-	-	-	0	-
Market Infrastructure Development - 0304014510	2,810,000	109,143,434	-	-	0	0
Metrological Lab-weights and measure - 0304044510	500,000	-	-	-	0	-
SP5 Industrial Development and Investment Promotion - 0304054510	500,000	8,000,000	-	-	0	0
Tourism Infrastructural Development - 0305024510	-	2,293,112	-	-	-	0
Administration, Planning and Support Services (Trade) - 0301024510	2,500,000	-	-	-	0	-
Trade and Investment (Trade) - 0304024510	1,180,000	-	-	-	0	-

Tourism Development and Promotion (Trade) - 0305014510	2,000,000	-	-	-	0	-
Grants and Transfers to Government entities - 0717014510	-	250,000,000	-	125,000,000	-	50
Total, Trade	17,810,000	369,436,546	-	125,000,000	0	33.84
GENDER						
Use of goods and services - 0901014510	1,000,000	-	-	-	0	-
CEDC (Gender) - 0902044510	200,000	-	-	-	0	-
Sports, Talent Development and Promotion (Gender) - 0902054510	7,000,000	-	-	-	0	-
Culture and Social Services (Gender) - 0903014510	400,000	1,000,000	-	-	0	0
Sports, Talent Development and Promotion (Gender) - 0903034510	-	3,200,000	-	-	-	0
Culture and Social Services (Gender) - 0903044510	400,000	-	-	-	0	-
Children Institution Support - 0904014510	3,500,000	5,213,860	-	-	0	0
Total, Gender	12,500,000	9,413,860	-	-	0	0
WATER						
Administration and Planning Services - 1003014510	4,000,000	10,000,000	-	-	0	0
Solid Waste Management - 1006014510	2,000,000	2,500,000	-	-	0	0
Climate Change Adaptation & Mitigation - 1006044510	6,000,000	101,500,000	1,871,400	-	31.19	0
Grants and Transfers to Government entities-KEWASIP - 0717014510	-	287,000,000	-	46,814,336	-	16.31
Total, Water	12,000,000	401,000,000	1,871,400	46,814,336	15.6	11.67
NANYUKI MUNICIPALITY						
Infrastructure and civil works - 0115094510	3,000,000	5,000,000	-	-	0	0
Solid Waste Management - 1006014510	8,000,000	-	2,500,000	-	31.25	-
Default - Non-Programmatic - 0115114510	2,500,000	-	-	-	0	-
Total, Nanyuki Municipality	13,500,000	5,000,000	2,500,000	-	18.52	0
RUMURUTI MUNICIPALITY						
Administration Services - 0103014510	-	-	-	-	-	-
Road Network improvement - 0115014510	-	-	-	-	-	-
Infrastructure and Civil Works (Municipalities) - 0115094510	-	4,000,000	-	2,000,000	-	50
Municipal Board and Administration Services - 0115114510	3,000,000	-	1,500,000	-	50	-
Solid Waste Management - 1006014510	5,000,000	-	2,500,000	-	50	-
Total, Rumuruti Municipality	8,000,000	4,000,000	4,000,000	2,000,000	50	50
NYAHURURU MUNICIPALITY						
Infrastructure and Civil Works (Municipalities) - 0115094510	-	6,000,000	-	-	-	0
Municipal Board and Administration Services - 0115114510	5,000,000	-	-	-	0	-
Solid Waste Management - 1006014510	-	-	-	-	-	-
Total, Nyahururu Municipality	5,000,000	6,000,000	-	-	0	0
COUNTY TOTAL	**5,087,892,390**	**4,683,804,895**	**1,049,657,165**	**237,696,927**	**20.63**	**5.07**

Annex 6: Payroll, travel and other operations and maintenance

Payroll summary

Month	Prescribed Payroll System Amount (Kshs) a	Manual Payroll Amount (Kshs.)b	Expenditure for Compensation to Employees	Available Revenue (in Kshs.)	Compensation to employees as percentage of revenue
June 30, 2026	289,304,959		289,304,959	-	-
July 31, 2026	358,585,953		358,585,953	-	-
August 31, 2026	308,445,786		308,445,786		-
September 30, 2026	-		-		
Total	**956,336,698**	-	**956,336,698**	-	-

Foreign travel

Arm of County Government	No. of Officers Travelled	Date travelled	Purpose of the travel	Destination	Total Costs of the Travel (Kshs.)

Breakdown of other operations and maintenance

Code	Item	Budget (Kshs)	Expenditure (Kshs.)	Reasons why the Item is under Other Operating Expenses
	Total		-	

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

County corporations

S/No.	Name of the Corporation	Approved Budget Allocation in FY 2026/27 (Kshs.)	Exchequer Issues (Kshs.)	Actual Transfers in FY 2026/27 (Kshs.)	Cumulative Transfers to the Corporation since its inception (Kshs.)
1	Revenue Board	50,000,000	-	12,804,970	386,553,034
2	LCDA	4,000,000	-	2,000,000	366,872,605
3	Nanyuki Municipality	18,500,000	-	2,500,000	438,150,086
4	Rumuruti Municipality	12,000,000	-	6,000,000	393,112,473
5	Nyahururu Municipality	-	-	-	-
	Total	**84,500,000**	**-**	**23,304,970**	**1,584,688,198**

County-established funds

S/No	Name of the Fund	Year Established	Approved Budget Allocation in FY 2026/27 (Kshs.)	Exchequer Issues in FY 2026/27 (Kshs)	Actual Expenditure in FY 2026/27 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Financial Statements (Yes/No)
1	County Executive Emergency Fund	2020	50,000,000	-	7,204,952	-	Yes
2	Laikipia County Leasing fund	2020	363,626,850	41,669,751	22,305,656	-	Yes
4	Car Loan & Mortgage Scheme fund	2014	15,000,000	-	358,480	-	Yes
6	Laikipia County Education Bursary fund	2014	75,000,000	-	-	-	Yes
	Total		**503,626,850**	**41,669,751**	**29,869,088**	-	

Performance of county health facilities

No.	Health Facility	Number of Facilities	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Absorption rate (%)
1	Level 5 Hospital	-	-	-	-
2	Level 4 Hospital	5	883,587,806	92,567,344	10.48%
3	Level 3 Facility	2	-	-	-
4	Level 1, 2 and 3 Facility	-	-	-	-
	Total	**7**	**883,587,806**	**92,567,344**	**10.48%**

Annex 8: Project implementation status as at 30th September, 2026

Summary by department

Department	Projects	Contract sum (Kshs)	Expenditure in the period (Kshs)	Cumulative expenditure (Kshs)
County Administration, Public Service and Office of the Governor	6	15,881,957	14,877,457	14,877,457
Finance, Economic Planning and the County Treasury	49	170,465,875	171,370,424	171,370,424
Health and Sanitation	76	386,335,330	-	386,335,330
Agriculture, Livestock and Fisheries	43	409,578,884	409,578,884	409,578,884
Infrastructure and Public Works	34	154,557,139	-	-
Education	5	9,500,000	9,352,400	9,352,400
Trade, Tourism and Enterprise Development	7	101,036,894	93,669,334	-
Youth, Gender, Culture and Social Services	2	4,997,219	4,997,219	4,997,219
Water, Environment and Natural Resources	64	216,789,436	216,789,436	168,427,926

Department	Projects	Contract sum (Kshs)	Expenditure in the period (Kshs)	Cumulative expenditure (Kshs)
Total	**286**	**1,469,142,735**	**920,635,155**	**1,164,939,640**

County Administration, Public Service and Office of the Governor

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks	Cumulative expenditure (Kshs)
1	Proposed ward administration offices for county government coordination administration and public service at Githiga ward	Githiga ward	29/06/2026	01/12/2026	5,337,240	-	-	0%	Delay in procurement process	-
2	Proposed solar installation at the county headquarters in Rumuruti, laikipia county	Rumuruti	27/04/2026	20/05/2026	4,655,834	-	-	100%	Completed (Paid in FY 2025/26)	-
3	Proposed installation of cctv camers at Laikipia county headquarters Rumuruti	Rumuruti			1,730,594	-	-	0%	Delay in procurement process	-
4	Installation and extension of internet at Rumuruti county offices	Rumuruti	10/04/2026	04/05/2026	799,000	-	-	100%	Completed (Paid in FY 2025/26)	-
5	Purchase of Computers for ICT officers	County HQ			1,500,000	-	-	0%	Delay in procurement process	-
6	Purchase of fire engine and equipment	Countywide			7,000,000	-	-	0%	Delay in procurement process	-
7	KDSP Level 2	Countywide			352,500,000	99,633,566	-	0%	Delay in project approval	-
	Total				**373,522,668**	**99,633,566**	**-**			**-**

Finance, Economic Planning and the County Treasury

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% Complete	Remarks	Cumulative expenditure (Kshs)
1	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF STANLEY ROAD WERUINI AREA, GRADING AND GRAVELLING WORKS 2KM IN TIGITHI WARD	TIGITHI WARD			2,924,076	2,924,076	2,924,076			2,924,076
2	BEING PAYMENT IN RESPECT TO IMPROVEMENT OF DISPENSARY TO RAILWAY AND SURROUNDING LINK ROADS 1.9KM, GRADING AND GRAVELLING WORKS IN THINGITHU WARD	THINGITHU WARD			2,946,007	2,946,007	2,946,007			2,946,007
3	BEING FIRST INSTALLMENT PAYMENT IN RESPECT TO PROPOSED CHITA TO KALALU DISPENSARY WORKS AND BRIDGE IN UMANDE WARD	UMANDE WARD	29/12/2025		7,124,952	7,124,952	7,124,952			7,124,952
	Total				**12,995,035**	**12,995,035**	**12,995,035**			**12,995,035**

Health and Sanitation

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding F (Ks
	No projects reported for this department					
	Total				-	

Agriculture, Livestock and Fisheries

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% Complete	Remarks	Cumulative expenditure (Kshs)
1	Construction of Oljabet Multipurpose warehouse Phase-II	Marmanet				7,000,000	-	0%	Delay in EGP rollout	-
2	County Contribution for grant support (FSRP)	County wide				20,000,000	-	0%	Delay in EGP rollout	-
3	Food systems resilience project (FSRP)	County wide				280,390,789	-	0%	Delay in EGP rollout	-
4	Procurement of new Motor bikes for Extension Officers-Crops	County wide				1,000,000	-	0%	Delay in EGP rollout	-
5	Procurement of new Motor bikes for Extension Officers-Livestock	County wide				1,000,000	-	0%	Delay in EGP rollout	-
6	Procurement of new Laptops and their accessories for the County & Sub- County Officers-Livestock	County wide				1,000,000	-	0%	Delay in EGP rollout	-
7	Ongoing project-Oljabet Cereal warehouse	Marmanet				667,070	-	0%	Delay in EGP rollout	-
8	Soil sampling and testing kits, training of extension officers	County wide				500,000	-	0%	Delay in EGP rollout	-
9	Procurement of drought escaping crop seeds	County wide				2,200,000	-	0%	Delay in EGP rollout	-
10	Procurement of Assorted High value fruit	County wide				2,800,000	-	0%	Delay in EGP rollout	-
11	Coffee seedlings	County wide				2,000,000	-	0%	Delay in EGP rollout	-
12	Supply and delivery of coffee seedlings variety ruiru 11 in Laikipia county-Ongoing	County wide				1,920,000	-	0%	Delay in EGP rollout	-
13	Maintenance of irrigation Machinery and equipment	County wide				1,500,000	-	0%	Delay in EGP rollout	-
14	Procurement of Assorted ICT equipment	County wide				1,500,000	-	0%	Delay in EGP rollout	-

15	Procurement & Installation of farm ponds liners &Drip kits	County wide				3,000,000	-	0%	Delay in EGP rollout	-
16	Desilting of Kisima earth pan-Githiga	Githiga				1,200,000	-	0%	Delay in EGP rollout	-
17	Rehabilitation of Thome River canal-Salama	Salama				1,200,000	-	0%	Delay in EGP rollout	-
18	Pipping of Ahadi Water Project- Ngobit	Ngobit				1,200,000	-	0%	Delay in EGP rollout	-
19	Supply of fitting pipes to Jikaze Water Project-Nanyuki	Nanyuki				1,200,000	-	0%	Delay in EGP rollout	-
20	Desilting of Narok Dam-Sosian	Sosian				1,200,000	-	0%	Delay in EGP rollout	-
21	Phase 3 of Rock Catchment at Musul- Mukogodo West	m.west				1,900,000	-	0%	Delay in EGP rollout	-
22	Solarization and piping of Sanga Sub- service dam to Nasenyu water Piont-Mukogodo East	M.east				1,200,000	-	0%	Delay in EGP rollout	-
23	construction of rock catchment and 135m3 water tank at musul-Ongoing	m.west				3,999,981	-	0%	Delay in EGP rollout	-
24	rehabilitation of nekimanjoi rock catchment - Ongoing	M.east				2,149,480	-	0%	Delay in EGP rollout	-
25	Procurement for Artificial Insemination (A.I.) subsidy equipment	County wide				1,000,000	-	0%	Delay in EGP rollout	-
26	Procurement of sampling equipment	County wide				600,000	-	0%	Delay in EGP rollout	-
27	Procurement of rabies vaccines, vaccination support equipment	County wide				1,200,000	-	0%	Delay in EGP rollout	-
28	Procurement of cold chain vaccination support equipment	County wide				1,200,000	-	0%	Delay in EGP rollout	-
29	Procurement of FMD vaccines	County wide				3,000,000	-	0%	Delay in EGP rollout	-
30	Procurement of one Stunning gun and Procurement of .22 purple blank cartilages	County wide				1,000,000	-	0%	Delay in EGP rollout	-
31	Procurement of meat marking ink, flaying knives and liquid detergents	County wide				1,000,000	-	0%	Delay in EGP rollout	-
32	Rehabilitation and upgrading of Nanyuki Slaughterhouse	Nanyuki				4,000,000	-	0%	Delay in EGP rollout	-
33	Equipping of Kinamba slaughterhouse	Githiga				2,000,000	-	0%	Delay in EGP rollout	-
34	standby generator for matanya dairy cooperative society-Ongoing	Tigithi				1,496,000	-	0%	Delay in EGP rollout	-
35	slaughter house at il polei in phase ii-Ongoing	Mukogodo West				1,981,778	-	0%	Delay in EGP rollout	-
36	rehabilitation of kimanjo livestock market-Ongoing	Mukogodo West				1,198,807	-	0%	Delay in EGP rollout	-
37	slaughter house at il polei in phase i- Ongoing	Mukogodo West				1,991,174	-	0%	Delay in EGP rollout	-
38	completion works at kinamba slaughter house-Ongoing	Githiga				2,999,219	-	0%	Delay in EGP rollout	-

39	rehabilitation of Rumuruti livestock market-Ongoing	Rumuruti				1,786,857	-	0%	Delay in EGP rollout	-
40	Metallic hay balers for pasture conservation-500,000	County wide				500,000	-	0%	Delay in EGP rollout	-
41	Procurement of Bee-keeping Equipment -1,000,000	County wide				1,000,000	-	0%	Delay in EGP rollout	-
42	Procurement / support of Motorized grass cutter-600,000	County wide				600,000	-	0%	Delay in EGP rollout	-
43	Dairy Goats (Breeds improvement) for deserving women	County wide				1,800,000	-	0%	Delay in EGP rollout	-
44	Procurement of Range Pasture seeds -800,000	County wide				800,000	-	0%	Delay in EGP rollout	-
45	Juncao, Australian red, Boma Rhodes Lucerne-1,300,000	County wide				1,300,000	-	0%	Delay in EGP rollout	-
46	Repair and painting of Olmoran Livestock Market	Olmoran				1,500,000	-	0%	Delay in EGP rollout	-
47	Construction of a loading ramp, Toilet and Partitioning of the Mutara (Check point) Livestock Market at Mutara.	Salama				2,500,000	-	0%	Delay in EGP rollout	-
48	Connection of targeted Milk cooler facilities to essential utilities like Electricity, water and other critical accessories.	County wide				2,200,000	-	0%	Delay in EGP rollout	-
49	Completion of matanya Milk cooler fence, civil works on the rooms & putting cabros	Tigithi				1,000,000	-	0%	Delay in EGP rollout	-
50	Procurement / support of Milk value addition equipment (Milk Batch Pasteurizer and Cheese Vat) for the Cooperatives.	County wide				1,800,000	-	0%	Delay in EGP rollout	-
51	Procurement, distribution and installation of fish pond liners	County wide				2,000,000	-	0%	Delay in EGP rollout	-
52	Fish and fish products preservation equipment procured and distributed	County wide				1,200,000	-	0%	Delay in EGP rollout	-
53	Procurement, distribution and stocking of fish fingerlings	County wide				1,800,000	-	0%	Delay in EGP rollout	-
	Total				**-**	**388,181,155**	**-**			**-**

Infrastructure and Public Works

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% Complete	Remarks	Cumulative expenditure (Kshs)
	No projects reported for this department									
	Total				**-**	**-**	**-**			**-**

Education

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks	Cumulative expenditure (Kshs)
1	Construction of Olmaisor Ecde and Renovation of Ngiloriti ECDE	sosian			3,000,000	3,000,000	-	0%		-
2	Purchase of Educational Aids and Related Equipment	County wide			250,000	250,000	-	0%		-
3	Construction and equipping of ECDE classrooms-mariakani	Igwamiti			2,000,000	2,000,000	-	0%		-
4	Construction of Melwa Pry ECDE and Construction of Lelematesho Pry ECDE	Marmanet			3,200,000	3,200,000	-	0%		-
5	Construction of Keben ECDE and Construction of Ndurumo ECDE	Rumuruti			3,200,000	3,200,000	-	0%		-
6	. Construction of ECDE classroom at Salama Pry School Construction of Kirima Pesi Pry School ECDE Construction of Marurra ECDE	Salama			4,500,000	4,500,000	-	0%		-
7	Construction and Equipping of Kabati ECDE	Ol-moran			2,000,000	2,000,000	-	0%		-
8	Construction of Njorua ECDE	Githiga			2,000,000	2,000,000	-	0%		-
9	Construction of the following ECDEs; Nkalemare, Mathenge, Posta, Sagumai, Kahuho, Kandutura, Lekasuyian, Morijo, Kanampio, Kaptagat	Sosian			15,000,000	15,000,000	-	0%		-
10	Construction and equipping Ngarengiro A,Ngarengiro B,Kimure,Ranch in Naibor	Segera			8,000,000	8,000,000	-	0%		-
11	Construction of 2 door latrines at Lochaki ECDE, Loreto ECDE, Ndigir Elchuma ECDE, Njurum ECDE, Construction of ECDE class in Ewaso and Ilmotiok Pry	Mukogodo east			4,000,000	4,000,000	-	0%		-
12	Construction and Equipping of Emungushi ECDE Classroom and Lekusero B ECDE Classroom	Mukogodo West			4,500,000	4,500,000	-	0%		-
13	Construction and Equipping of PCEA Mirera ECDE	Thingithu			2,000,000	2,000,000	-	0%		-
14	Construction of Mutara ECDE	Ngobit			2,000,000	2,000,000	-	0%		-
15	Construction of 2 classes at Castle City ECDE and Toilet	Tigithi ward			4,000,000	4,000,000	-	0%		-
16	Construction of Matuiku ECDE classroom, Equipping of Matuiku ECDE, Mugumo ECDE,Kalalu ECDE	Umande			2,000,000	2,000,000	-	0%		-
17	Construction of ECDE classroom at Likii,Equipping of Likii ECDE ST. Moses ECDE,Nturukuma ECDE	Nanyuki			2,000,000	2,000,000	-	0%		-

18	Rebranding of Rumuruti Library	Rumuruti			500,000	500,000	-	0%		-
19	Rebranding of Sipili Library	Olmoran			500,000	500,000	-	0%		-
20	Rebranding of Nanyuki Library	Nanyuki			500,000	500,000	-	0%		-
21	Construction and Equipping of motor vehichle workshop at Wiyumiririe VTC	Ngobit			3,500,000	3,500,000	-	0%		-
22	Construction and Equipping of Plumbing workshop at Nyahururu VTC	Igwamiti			3,500,000	3,500,000	-	0%		-
23	Construction and Equipping of Food processing workshop at Sipili VTC	Ol-moran			3,500,000	3,500,000	-	0%		-
24	Equipping of motor vehicle workshop at Marmanet VTC and electrical workshop at Muhotetu VTC	Marmanet			3,500,000	3,500,000	-	0%		-
25	Construction and equipping of Food Processing workshop at Nanyuki VTC	Thingithu			3,000,000	3,000,000	-	0%		-
26	Construction and Equipping of Plumbing workshop at Rumuruti VTC	Rumuruti			3,500,000	3,500,000	-	0%		-
27	Construction and Equipping of Food processing workshop at Tigithi VTC	Tigithi-			3,500,000	3,500,000	-	0%		-
28	Equipping of hairdressing workshop at Salama VTC	Salama			800,000	800,000	-	0%		-
29	Renovation of VTC's all over the county	County wide			2,700,000	2,700,000	-	0%		-
30	Equipping Saltlick TVET	Mukogondo West			5,000,000	5,000,000	-	0%		-
	Total				**97,650,000**	**97,650,000**	**-**			**-**

Trade, Tourism and Enterprise Development

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% complete	Remarks	Cumulative expenditure (Kshs)
1	Loaning Cooperatives	County wide			8,000,000	8,000,000	-	0%	4 million have been exchequered	-
2	Rehabilitation of markets across the county	Rumuruti ward			2,300,000	2,300,000	-	0%	Delay in production of BQs	-
3	Construction of boda boda sheds in Sipili and Olmoran	Nanyuki ward			2,200,000	2,200,000	-	0%	Delay in production of BQs	-
4	Construction of bodaboda shades in: (i) Rumuruti CBD law courts stage,(ii) Slaughter house stage,(iii) Ng'ombe moja stage2. Construction of sanitation block in Rumuruti fresh food market	Thingithu ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-

5	Grading Kinamba town roads	Tigithi ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-
6	Boda Boda Sheds in Marmanet ward	Ngobit ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-
7	Construction of Ola boda boda shed,Construction of By - pass boda boda shed	Salama ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-
8	Installation of street lights in Salama and Nganoine Trading	Rumuruti ward			1,000,000	1,000,000	-	0%	Complete and in use	-
9	Installation of Flood Lights in the following centres/Area;Imenti Centre,Baraka Centre, Withare Centre,Makutano Centre	Maramanet ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-
10	Purchase of Tuktuk and motor bike for Matanya Milk cooling plant,	Igwamiti ward			2,000,000	2,000,000	-	0%	Complete and in use	-
11	Ongoing Projects	Countywide		01/12/2026	79,943,434	79,943,434	-	0%	Delay in production of BQs	-
12	Installation of floods lights at;,Mutumba Market,Water Stands at Mutumba Market	Githiga ward			1,500,000	1,500,000	-	0%	Delay in production of BQs	-
13	Solar Lighting at Nturukuma,Makutano,Likii A and Likii B	Olmoran ward			1,000,000	1,000,000	-	0%	Delay in production of BQs	-
14	Construction of Ablution block in Kalalu market and Githuchi market	Sosian ward			2,200,000	2,200,000	-	0%	Delay in production of BQs	-
15	Boda boda sheds at Mugie Junction and Duka Mbili village	county wide			1,000,000	1,000,000	-	0%	Complete and in use	-
16	Installation of stalls/ Kioks at Zimbambwe centre	Umande ward			2,200,000	2,200,000	-	0%	Delay in production of BQs	-
17	Solar lighting (Mlika mwizi) in the following centres, Ewaso Centre , Nosirai , Ilmotiok , Naiperere,Renovation of Ngabolo Women Cultural site (Manyatta) ,Construction of Women Social Hall - Nosirai Rhino Centre	Mukogondo East			3,600,000	3,600,000	-	0%	Delay in production of BQs	-
18	Construction of Curio shop at Ntalabanyi Cultural Manyatta	Mukogondo west			2,200,000	2,200,000	-	0%	Delay in production of BQs	-
19	Renovation and small works at Ngare Resort (Build 2 doors, bathroom small kitchen, dinning tent and procurement of plastic chairs and tables)	Mukogondo west			3,000,000	3,000,000	-	0%	Delay in production of BQs	-
20	CAIP Grant Opening balance	countywide			250,000,000	250,000,000	125,000,000	50%	Satisfactory Performance	125,000,000
21	Ongoing Projects	countywide		01/12/2026	2,293,112	2,293,112	-	0%	Delay in production of BQs	-
	Total				**369,436,546**	**369,436,546**	**125,000,000**			**125,000,000**

Youth, Gender, Culture and Social Services

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding FY 2026/27 (Kshs)	Expenditure in period (Kshs)	% Complete	Remarks	Cumulative expenditure (Kshs)
1	Other Infrastructure and Civil Works	Nanyuki	Quarter 2	Quarter 2	2,000,000	2,000,000	-	0%		-
2	Other Infrastructure and Civil Works	Nyahururu	Quarter 2	Quarter 2	4,200,000	4,200,000	-	0%		-
	Total				**6,200,000**	**6,200,000**	**-**			**-**

Water, Environment and Natural Resources

No.	Project	Location	Start	Completion	Contract sum (Kshs)	Funding F (K
1	CONSTRUCTIONOF ELEVATED STEEL TANK AT LERAI RUM RUM	SOSIAN WARD	04/09/2025	16/09/2026	3,494,500	
2	SUPPLY DELIVERY AND INSTALLATION OFPIPESAT EWASO CENTER NDONYO VILLAGE	MUKOGODO WEST	16/06/2026	25/06/2026	2,499,380	
3	EQUIPPING AND SOLARISATION OF ASTU NJOGUINIBOREHOLE	THINGITHU	14/04/2026	06/07/2026	3,495,000	
4	EQUIPPING AND SOLARISATION OF NKANDO SECONDARY SCHOOL BOREHOLE	NANYUKI	12/03/2026	10/07/2026	3,984,610	
5	EQUIPPING AND SOLARISATION OF WANGWACHI BOREHOLE	OLMORAN	23/03/2026	24/06/2026	3,998,322	
6	ESTABLISHMENTOF COFEEAND AGROFORESTRY NURSERIES I LAIKIPIA EASTAND LAIKIPIA WEST SUBCOUNTY	COUNTY WIDE	16/06/2026	01/09/2026	11,396,400	
7	REHABILITATION OF BOREHOLES	COUNTY WIDE	13/06/2026	03/07/2026	5,982,932	
8	EQUIPPING AND SOLARISATION OF MURUKU CENTRE BOREHOLE	SALAMA WARD	26/03/2026	06/07/2026	3,184,000	
9	REHABILITATION OF CHUMA MATHENYA BOREHOLE	NGOBIT WARD	10/04/2026	06/07/2026	3,307,320	
	Total				**41,342,464**	