



COUNTY GOVERNMENT OF LAIKIPIA

THE COUNTY TREASURY

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

Email:
Website:

REF: CGL/CEC.F/C.ASS/VOL.1/23



14th October, 2025

The Clerk
County Assembly of Laikipia
P.O. Box 487
Nanyuki

RE: SUBMISSION OF LAIKIPIA COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP) 2025

Pursuant to section 118 of the public finance management Act 2012 which requires *the County Treasury to prepare the County Budget Review Outlook Paper in respect of the county for each financial year; and (b) submit the paper to the county executive committee by 30th September of that year.*

Further in Sub section 3, and 4 states that

(3) *The County Executive Committee shall consider the CBROP with a view to approving it, with or without amendments within fourteen days after its submission.*

(4) *Not later than seven days after the CBROP is approved by the county executive committee, the County Treasury shall (a) arrange for the paper to be laid before the County Assembly.*

In compliance with the above Legal requirement, please find the Laikipia County Budget Review and Outlook Paper 2025.

SAMUEL W. GACHIGI
CECM - Finance, Economic Planning and County Development
LAIKIPIA COUNTY



CC County Secretary

The County Treasury
Laikipia County Headquarters Building,
P. O. Box 131-20321
Rumuruti

The document is also available on the website at: www.laikipia.go.ke

COUNTY VISION, MISSION AND CORE VALUES

Vision Statement

An inclusive County with sustainable quality life

Mission Statement

Facilitate integrated socio-economic development for the people of Laikipia

Core Values

Synergy

Integrity

Mutual accountability

Servant leadership

Efficiency and effectiveness

Passion

FOREWORD

It is my pleasure to present the County Budget Review and Outlook Paper (CBROP) for the Financial Year 2025. This document provides a detailed review of the fiscal performance of the county government for the preceding financial year (2024/2025) while setting out the medium-term outlook that will inform the preparation of the subsequent County Fiscal Strategy Paper (CFSP).

The C-BROP 2025 has been prepared in compliance with Section 118 of the Public Finance Management Act, 2012 which requires a County Government to review achievements of its pre-determined objectives for the previous financial year.

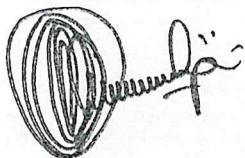
The CBROP is an important instrument in our Public Finance Management framework as it ensures that our budgeting process remains evidence-based, transparent and aligned with the county's development priorities. It provides a candid analysis of revenue performance, expenditure trends and budget execution challenges, while highlighting lessons that will guide us in strengthening resource mobilization, expenditure efficiency and service delivery.

During the review period, the County recorded notable achievements despite the prevailing economic challenges and resource constraints. Own Source Revenue rose by KShs. 151,623,623 compared to KShs. 1,086,832,796 in FY 2023/24, reflecting a 13.95% growth. These achievements impacted various sectors including major Heath, Water and Agriculture. These gains are attributed to continued fiscal discipline, improved own-source revenue efforts and prudent allocation of available resources. However, the paper also underscores areas requiring improvement, particularly in enhancing revenue collection, managing pending bills and ensuring value for money in public spending.

Looking forward, this CBROP lays out the macroeconomic assumptions, fiscal projections and policy priorities that will shape our medium-term budget framework. It emphasizes the county government's commitment to fiscal responsibility, equitable resource distribution and acceleration of transformative programs that directly improve the livelihoods of our people in line with the County Integrated Development Plan (CIDP).

I wish to extend my sincere appreciation to all departments, agencies and stakeholders who contributed to the preparation of this CBROP. Your cooperation, input and dedication remain invaluable in ensuring that the county maintains a sustainable fiscal path while delivering on its mandate to the citizens.

It is my conviction that this CBROP will serve as a useful reference point for all stakeholders and foster constructive engagement as we work together to build a prosperous, inclusive and resilient County.



Wachira Gachigi

County Executive Committee Member

FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT



ACKNOWLEDGEMENT

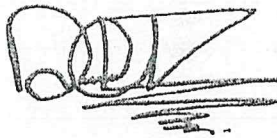
On behalf of the County Treasury, I wish to express my sincere gratitude to all stakeholders who contributed to the preparation of this County Budget Review and Outlook Paper (CBROP).

This document is the result of collaborative efforts from various departments, offices and individuals. I particularly acknowledge the technical team within the County Treasury for their dedication in collecting data, analyzing fiscal performance and providing well-grounded projections that inform this paper.

I also extend my appreciation to the County Executive Committee and departmental heads for their valuable input and cooperation throughout the process. Special thanks go to the County Assembly for its oversight role, as well as to members of the public and civil society organizations whose views have enriched the document and strengthened its alignment with the principles of public participation.

The CBROP remains a key policy instrument that not only reviews our fiscal performance for the past financial year but also provides a framework for the next budget cycle. It is my hope that this paper will guide evidence-based decision making, resource allocation and prudent financial management for the benefit of our county residents.

Finally, I commend the budget department for the successful preparation of this paper. Their commitment and professionalism have ensured the production of a credible and useful policy document.



Daniel Kingori Ngumi
Chief Officer
FINANCE AND COUNTY TREASURY



TABLE OF CONTENTS

COUNTY VISION, MISSION AND CORE VALUES	iii
FOREWORD	iv
ACKNOWLEDGEMENT	v
TABLE OF CONTENTS	vi
LIST OF TABLES	8
CHAPTER ONE	11
INTRODUCTION.....	11
1.1 Legal basis for the preparation of CBROP.....	11
1.2 Fiscal Responsibility Principles	11
1.3 Significance of the CBROP.....	12
1.4 Objectives of the CBROP	12
1.5 Structure of the CBROP	13
CHAPTER TWO.....	14
REVIEW OF FISCAL PERFORMANCE IN 2024/25.....	14
2.1 Performance Overview and its implications on the Fiscal responsibility principles	14
2.2 Fiscal Performance in 2024/25.....	14
2.3 County Expenditure Performance	15
2.4 Fiscal Balance (Net Position).....	19
2.5 Effects of the 2024/25 Fiscal Performance on the 2024 County Fiscal Strategy Paper.....	19
2.6 Compliance with the fiscal responsibility principles	20
CHAPTER THREE.....	21
RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK	21
3.1 Introduction	21
3.2 Recent Economic Developments and Outlook.....	21
3.3 Progress Report on Budget Implementation.	25
3.4 County Economic Outlook and Policies	25
3.5 Medium Term Fiscal Framework.....	27

3.6 Risks to the Outlook and possible mitigation measures.....	28
CHAPTER FOUR	31
RESOURCE ALLOCATION FRAMEWORK	31
4.1 Introduction	31
4.2 Financial Outlook.....	31
4.3 Medium Term Expenditure Framework.....	32
CHAPTER FIVE	36
CONCLUSION AND NEXT STEPS	36
5.1 Conclusion.....	36
ANNEXURES.....	37

LIST OF TABLES

Table 1: County Revenue Performance for FY2023/24 -2024/25.....	15
Table 2: County Expenditure Performance (Recurrent and Development).....	16
Table 3: County Departmental Expenditure Performance.....	16
Table 4 : Performance of the Recurrent Budget	17
Table 5: Performance of the Development Budget.....	17
Table 6: County Entities Budget Performance in FY 2024/2025	18
Table 7: 2024-25 Budget ceilings as compared to the 2024 CFSP Sector ceilings.....	19
Table 8: Global Economic Forecast by Percentage	21
Table 9: County Economic Performance 2021-2023.....	24
Table 10: Projected Shareable Revenues in the medium term	32
Table 11: Total Sector Ceiling for the MTEF Period 2025/2026-2027/2028.....	32
Table 12: Total Sector Ceiling for the MTEF Period 2025/2026-2027/2028 (Recurrent and Development).....	33
Table 13: Summary of County Revenue trend 2021/22-2025/26.....	33
Table 14: Sector Expenditure allocations 2025/2026 in percentage (salaries within departments)	35

LIST OF FIGURES

Figure 1: Gross County Product (GCP) 2021-2023.....	23
Figure 2: Gross County Product by Sectors 2021-2023	24
Figure 3: Percentage Distribution of Revenue Sources in FY 2025/26.....	34
Figure 4: Total Expenditures for the FY 2025/26.....	35

ABBREVIATIONS

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

CHAPTER ONE

INTRODUCTION

1.1 Legal basis for the preparation of CBROP

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

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

1.2 Fiscal Responsibility Principles

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

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

1.3 Significance of the CBROP

The purpose of this paper is to enable a County Government review its fiscal performance and its impact on the financial objectives and fiscal responsibility principles set out in Section 107 of the PFM Act; its likely impact on the level of future revenues; expenditures; and set the preliminary sector ceilings to enable sectors prepare their annual estimates. CBROP 2025 helps link policy formulation, planning, service delivery and is based on the following medium-term expenditure framework (MTEF) processes:

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

1.4 Objectives of the CBROP

The core objectives of CBROP are:

- (i) To provide details of County fiscal performance for financial year 2024-2025 and deviations from the approved budget

- (ii) To specify the updated economic and financial forecasts in relation to the changes from the forecasts in the County Fiscal Strategy Paper of 2025.
- (iii) To provide information on any changes in the forecasts compared with the CFSP of 2024
- (iv) To specify how actual financial performance for the year may have affected compliance with the fiscal responsibility principles or the financial objectives in the CFSP.
- (v) To provide reasons for any deviation from the financial objectives in the CFSP of 2024 together with proposals and timelines to address the deviations.
- (vi) Provide a guide in the formulation of policies based on fiscal challenges, opportunities and priorities.

1.5 Structure of the CBROP

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

It is further organized into five chapters.

- Chapter one introduces the CBROP giving the legal framework, its significance and objectives.
- Chapter two provides the overview, County fiscal performance and its implications.
- Chapter three gives highlights on the recent economic developments and the outlook for period 2024/25 to medium term and risks to the outlook.
- Chapter four sets out the resource allocation framework across county departments by establishing the resource envelope and setting expenditure limits or ceilings for each department.
- Chapter five concludes and gives recommendations on the next steps.

CHAPTER TWO

REVIEW OF FISCAL PERFORMANCE IN 2024/25

2.1 Performance Overview and its implications on the Fiscal responsibility principles

2.1.1 Introduction

This chapter provides an analysis of the actual fiscal performance for the financial year 2024/25, assessing its impact on compliance with the fiscal responsibility principles and the financial objectives outlined in the County Fiscal Strategy Paper (CFSP) 2024. It further explains the causes of any deviations from the stated objectives and presents proposals for corrective measures.

2.2 Fiscal Performance in 2024/25

2.2.1 County Revenue Budget

The projected revenue for the fiscal year 2024/25 amounted to KShs. 8,084,926,047. This was expected to be generated from the Equitable Share of KShs. 5,387,034,732; an opening balance of the equitable share totalling KShs. 428,659,722; Conditional Grants of KShs. 642,542,051; Own Source Revenue of KShs. 1,475,000,000; Insurance recovery for the County Assembly of KShs. 5,848,920 and opening balances amounting to KShs. 145,840,622.

2.2.2 County Revenue Performance

In the FY 2024/25, the County realized total revenue of KShs. 7,395,518,741. This comprised KShs. 5,387,035,309 from the Equitable Share, an opening balance of KShs. 428,659,722 from the Equitable Share, KShs. 189,677,749 in Conditional Grants, KShs. 1,238,456,419 from Own Source Revenue, KShs. 5,848,920 from Insurance recovery for the County Assembly and opening balances amounting to KShs. 145,840,622. The Equitable Share recorded 100% performance. Own Source Revenue rose by KShs. 151,623,623 compared to KShs. 1,086,832,796 in FY 2023/24, reflecting a 13.9% growth. Similarly, receipts from Conditional Grants increased by KShs. 55,759,967 from KShs. 133,917,782 in the previous year, representing a growth of 41.6%.

In spite of the positive growth, the County's overall revenue realization was limited due to a number of factors:

- Delay in updating of the property valuation roll and lack of updated land records.
- Delays in approvals, low construction activities and weak compliance.
- Partial disbursement of conditional grants.

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

1. Prompt tracking of conditional grants to ensure stable cash flows.
2. Broadening revenue sources through a robust framework to improve compliance and efficiency.
3. Automating all revenue streams, updating valuation roll, adequate resourcing and robust legal frameworks underpinned by stakeholder participation.

Table 1 presents a summary of the County's overall revenue performance for FY 2024/25 alongside comparatives for FY 2023/24. A detailed analysis of Own Source Revenue and Conditional Grants for the two financial years is provided in Annexes 2 and 3 respectively.

Table 1: County Revenue Performance for FY2023/24 -2024/25

Total Revenue and Grants	Financial year 2023/24 Actual (KShs)	Financial Year 2024/25		Deviation (KShs)	% Achievement	% of Total Revenue	% Growth
		Targets (KShs)	Actuals (KShs)	(Actual – Target)			
		A	B	D=C-B			
Opening Balance CRF	103,993,511	145,840,622	145,840,622	0	100	2.0	40.3
Equitable Share	4,929,586,810	5,387,034,732	5,387,035,309	577	100	72.8	9.3
Own Source Revenue	1,086,832,796	1,475,000,000	1,238,456,419	-236,543,581	84	16.7	14.0
Conditional Grants	133,917,782	642,542,051	189,677,749	-452,864,302	30	2.6	41.6
Opening balance Equitable Share	0	428,659,722	428,659,722	0	100	5.8	100.0
Insurance recovery	0	5,848,920	5,848,920	0	100	0.1	100.0
Total Revenues	6,260,760,541	8,084,926,047	7,395,518,741	-689,407,306	91	100	40.3

2.3 County Expenditure Performance

2.3.1 Total Expenditure

Total expenditure in FY 2024/25 amounted to KShs. 6,913,442,375, compared to KShs. 5,845,823,279 in FY 2023/24, representing an increase of KShs. 1,067,619,096 (18.3%).

2.3.2 Expenditure Performance

In FY 2024/25, recurrent expenditure stood at KShs. 4,842,678,523, while development expenditure amounted to KShs. 2,070,763,852.

The table below presents a comparison of the County's expenditure performance in FY 2024/25 against FY 2023/24.

Table 2: County Expenditure Performance (Recurrent and Development)

	A	B	C	D	% performance	% Growth
	Actual 2023/24 (KShs)	Budget 2024/25(Kshs)	Actual 2024/25 (KShs)	Variance		
				(C-B)		
Recurrent Expenditure						
County Executive	3,958,321,656	4,483,522,705	4,281,349,417	-202,173,288	95	8.2
County Assembly	521,628,505	492,594,112	561,329,106	68,734,994	114	7.6
Sub Total	4,479,950,161	4,976,116,817	4,842,678,523	-133,438,294	97	8
Development Expenditure						
County Executive	1,302,019,601	3,030,858,299	2,037,462,841	-993,395,458	67.2	56.5
County Assembly	63,853,517	77,950,931	33,301,011	-44,649,920	42.7	-47.8
Sub Total	1,365,873,118	3,108,809,230	2,070,763,852	-1,038,045,378	66.6	51.6
Total Expenditure	5,845,823,279	8,084,926,047	6,913,442,375	-1,171,483,672	85.5	18.3

Table 3: County Departmental Expenditure Performance

Department	A Actual 2023/24 (KShs)	B Budget 2024/25 (Kshs)	C Actual 2024/25 (KShs)	D Variance (C-B)	% performance	% Growth
Administration	3,210,402,000	3,817,043,894	3,712,648,284	-104,395,610	97.3	15.6
Finance	689,531,022	871,360,428	787,746,806	-83,613,622	90.4	14.2
Health	639,215,085	1,035,112,786	945,201,470	-89,911,317	91.3	47.9
Agriculture	99,945,278	305,246,775	106,583,587	-198,663,188	34.9	6.6
Infrastructure	237,029,613	751,501,219	354,364,867	-397,136,352	47.2	49.5
Education & Gender	150,188,582	161,835,998	140,145,075	-21,690,923	86.6	-6.7
Trade	97,036,127	180,074,786	98,109,473	-81,965,313	54.5	1.1
Water	120,153,636	264,090,239	159,912,695	-104,177,544	60.6	33.1
Nanyuki	7,000,000	119,214,879	7,100,000	-112,114,879	6.0	1.4
Rumuruti	9,839,914	7,000,000	7,000,000	0	100.0	-28.9
Nyahururu	0	2,000,000	0	-2,000,000	0.0	0.0
Sub Total	5,260,341,257	7,514,381,004	6,318,812,257	-1,195,568,748	84.1	20.1
Assembly	585,482,022	570,545,043	594,630,117	24,085,074	104.2	1.6
Grand Total	5,845,823,279	8,084,926,047	6,913,442,374	-1,171,483,674	85.5	18.3

Recurrent Budget performance

The County's recurrent expenditure amounted to KShs. 4,842,678,522 in FY 2024/25 compared to KShs 4,473,950,161 in FY 2023/24, reflecting a growth of 8.1%. Of this, the County Executive accounted for KShs. 4,281,349,416, while the County Assembly spent KShs. 561,329,106.

Table 4 : Performance of the Recurrent Budget

Department	A Actual 2023/24 (KShs)	B Budget 2024/25 (Kshs)	C Actual 2024/25 (KShs)	D Variance (C-B)	% perform ance	% Growth
4511-Administration	3,195,594,874	3,802,763,994	3,698,654,708	-104,109,286	97.3	15.7
4512-Finance	216,415,240	243,499,121	210,333,344	-33,165,777	86.4	- 2.8
4513-Health	289,061,364	206,703,920	191,139,660	-15,564,260	92.5	- 33.9
4514-Agriculture	31,407,829	16,000,000	15,627,349	-372,651	97.7	- 50.2
4515-Infrastructure	42,944,148	37,000,000	33,194,127	-3,805,873	89.7	- 22.7
4516-Education & Gender	128,113,401	106,145,670	102,728,092	-3,417,578	96.8	- 19.8
4517-Trade	18,079,958	13,410,000	13,025,496	-384,504	97.1	- 28.0
4519-Water	25,864,928	17,000,000	12,546,640	-4,453,360	73.8	- 51.5
4521-Nanyuki	0	37,000,000	2,100,000	-34,900,000	5.7	100.0
4523-Rumuruti	4,839,914	2,000,000	2,000,000	0	100.0	- 58.7
4524-Nyahururu	0	2,000,000	0	-2,000,000	0.0	100.0
Sub Total	3,952,321,656	4,483,522,705	4,281,349,416	-202,173,289	95.5	8.3
Assembly	521,628,505	492,594,112	561,329,106	68,734,994	114.0	7.6
Grand Total	4,473,950,161	4,976,116,817	4,842,678,522	-133,438,295	97.3	15.9

Development expenditure performance

In FY 2024/25, the County's development expenditure was KShs. 2,070,763,851 compared to KShs. 1,365,873,118 in FY 2023/24, reflecting a growth of 51.6%. Of this, the County Executive spent KShs. 2,037,462,841, while the County Assembly accounted for KShs. 33,301,010.

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

Table 5: Performance of the Development Budget

Department	A Actual 2023/24 (KShs)	B Budget 2024/25 (Kshs)	C Actual 2024/25 (KShs)	D Variance (C-B)	% performance	% Growth
Administration	14,807,126	14,279,900	13,993,576	-286,324	98.0	-5.5
Finance	473,115,782	627,861,307	577,413,462	-50,447,845	92.0	22.0
Health	350,153,721	828,408,866	754,061,810	-74,347,056	91.0	115.4
Agriculture	68,537,449	289,246,775	90,956,238	-198,290,537	31.4	32.7
Infrastructure	194,085,465	714,501,219	321,170,740	-393,330,479	45.0	65.5
Education & Gender	22,075,181	55,590,328	37,416,983	-18,173,345	67.3	69.5
Trade	78,956,169	166,664,786	85,083,977	-81,580,809	51.1	7.8
Water	94,288,708	247,090,239	147,366,055	-99,724,184	59.6	56.3
Nanyuki	1,000,000	82,214,879	5,000,000	-77,214,879	6.1	400.0
Rumuruti	5,000,000	5,000,000	5,000,000	0	100.0	0.0
Sub Total	1,302,019,601	3,030,858,299	2,037,462,841	-993,395,458	67.2	56.5
Assembly	63,853,517	77,950,931	33,301,010	-44,649,921	42.7	-47.8
Grand Total	1,365,873,118	3,108,809,230	2,070,763,851	-1,038,045,379	66.6	51.6

Pending bills

Unpaid bills have continued to affect County fiscal performance. The county has an accumulated stock of pending bills totalling to KShs 1,408,514,734. Annual budget allocations have continued to be set aside to clear part of these commitments.

Based on the performance in 2024/25 of the allocated budget against the actual expenditure, the following risks will be addressed;

- Non-remittance of conditional grants.
- Delays in procurement processes.
- Managing pending bills.
- Delays in the disbursement of Equitable share.

2.3 County Entities

Section 201 of the Public Finance Management (County Governments) Regulations, 2015 provides guidelines for the establishment of County Entities. Each entity plays a distinct role, ranging from governance, economic development, education empowerment and conservation to community engagement. Collectively, these efforts enhance the County's growth, sustainability and overall quality of life. To enable the effective execution of their mandates, the County has allocated funds to these entities. The tables below present a breakdown of recurrent and development expenditure for FY 2024/25.

Table 6: County Entities Budget Performance in FY 2024/2025

Entity	Budget Estimates FY 2024/25				Variance	
	Recurrent		Development		Rec	Dev
	Budget	Actual	Budget	Actual		
	A	B	C	D	E=B-A	F=D-C
Laikipia County Revenue Board	34,500,000	34,500,000	10,000,000	9,999,716	0	-284
Laikipia County Emergency Fund	14,985,452	3,040,051	45,000,000	15,785,641	-11,945,401	-29,214,359
Laikipia County Development Authority	5,000,000	4,854,200	1,910,951	1,910,951	-145,800	0
Laikipia County VTCs	14,500,000	13,551,400	20,236,097	10,999,418	-948,600	-9,236,679
Nanyuki Municipality Board	37,000,000	2,100,000	82,214,879	5,000,000	-34,900,000	-77,214,879
Rumuruti Municipality Board	2,000,000	2,000,000	5,000,000	5,000,000	0	0
Laikipia County-Co-operative Fund	1,000,000	1,000,000	0	0	0	0
Laikipia County Leasing Fund	0	0	112,239,680	109,333,000	0	-2,906,680
Laikipia County Car and Mortgage Fund	15,000,000	15,000,000	0	0	0	0
Laikipia County Education Bursary Fund	75,000,000	75,000,000	0	0	0	0
TOTAL	198,985,452	151,045,651	276,601,607	158,028,726	-47,939,801	-118,572,881

Source: Annual Financial Statements 24/25

This performance was influenced by the shortfall in revenue realization.

2.4 Fiscal Balance (Net Position)

In FY 2024/25, the county achieved 91% revenue realization falling short of its targeted revenue, which in turn negatively impacted absorption levels which stood at 86%. Reported expenditure was aligned with available cash flows with Outstanding balances and pending bills planned for and given priority in FY 2025/26.

2.5 Effects of the 2024/25 Fiscal Performance on the 2024 County Fiscal Strategy Paper

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

Table 7: 2024-25 Budget ceilings as compared to the 2024 CFSP Sector ceilings

Departments	Budget 2024-25			CFSP 2024			VARIANCE
	Budget	Budget	Total	Budget	Budget		
	Recurrent	Development		Recurrent	Development	Total	
Administration	3,794,663,994	14,279,900	3,808,943,894	3,682,500,000	17,730,594	3,700,230,594	108,713,300
CPSB	8,000,000	0	8,000,000	15,000,000	0	15,000,000	-7,000,000
Finance	203,999,121	615,950,356	819,949,477	147,531,130	467,100,270	614,631,400	205,318,077
Revenue Board	34,500,000	10,000,000	44,500,000	35,000,000	10,000,000	45,000,000	-500,000
LCDA	5,000,000	1,910,951	6,910,951	7,000,000	0	7,000,000	-89,049
Health	131,903,920	341,208,866	473,112,786	99,570,000	376,440,000	476,010,000	-2,897,214
LHS Nanyuki	42,632,000	288,948,000	331,580,000	51,750,000	293,250,000	345,000,000	-13,420,000
LHS Nyahururu	32,168,000	198,252,000	230,420,000	36,000,000	204,000,000	240,000,000	-9,580,000
Agriculture	16,000,000	289,246,775	305,246,775	16,000,000	101,390,000	117,390,000	187,856,775
Infrastructure	37,000,000	714,501,219	751,501,219	40,000,000	471,300,000	511,300,000	240,201,219
Education	96,894,800	52,141,098	149,035,898	114,500,000	71,000,000	185,500,000	-36,464,102
Trade	13,410,000	166,664,786	180,074,786	15,910,000	38,390,000	54,300,000	125,774,786
Gender	7,800,100	5,000,000	12,800,100	0	0	0	12,800,100
Water	17,000,000	247,090,239	264,090,239	14,600,165	105,000,000	119,600,165	144,490,074
Nanyuki Mun.	37,000,000	82,214,879	119,214,879	3,500,000	10,000,000	13,500,000	105,714,879
Nyahururu Mun.	2,000,000	0	2,000,000	1,000,000	5,000,000	6,000,000	-4,000,000
Rumuruti Mun.	2,000,000	5,000,000	7,000,000	3,500,000	4,000,000	7,500,000	-500,000
Sub Total	4,481,971,935	3,032,409,069	7,514,381,004	4,283,361,295	2,174,600,864	6,457,962,159	1,056,418,845
Assembly	492,594,112	77,950,931	570,545,043	504,000,000	30,000,000	534,000,000	36,545,043
Grand Total	4,974,566,047	3,110,360,000	8,084,926,047	4,787,361,295	2,204,600,864	6,991,962,159	1,092,963,888

The variance of kshs 1,092,963,888 between CFSP 2024 and Budget Estimates FY 2024-25 was due to Opening balances, Conditional Grants and insurance recovery for the County Assembly which was not factored in the CFSP.

The 2024 CFSP, own source revenue target was KShs 1,475,000,000, while the actual collection amounted to KShs 1,238,456,419 representing 84% performance.

Based on the final approved target of kshs 1,475,000,000, Own source revenue recorded above average performance albeit with a gap of Kshs. 236,543,581. In order to mitigate against this shortfall in performance, the County Revenue Board will re-examine its goals to enhance revenue collection.

2.6 Compliance with the fiscal responsibility principles

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

- The County Government's recurrent expenditure should not surpass its total revenue. In FY 2024/2025, Laikipia County's recurrent spending amounted to Kshs. 4,842,678,523 which was 65% of the total revenue of Kshs 7,395,518,741.
- Over the medium term, at least 30% of the County Government's budget should be dedicated to development expenditure. In the FY under review, the County allocated Kshs. 3,108,809,230 to development, representing 38% of the total budget of Kshs. 8,084,926,047
- The County Government is required to ensure that spending on wages and benefits for public officers does not exceed 35% of its total revenue. However, in the FY 2024/2025, the wage bill amounted to Kshs. 3,574,637,742, accounting for 48% of the total revenue.
- Over the medium term, government borrowing should strictly be directed towards financing development expenditure. In line with Section 107(d) of the PFM Act, the County did not incur any debt.
- The County does not intend to overhaul its tax measures hence a reasonable degree of predictability with respect to the level of tax rates and tax bases, taking into account any tax reforms that may be made in the future.

CHAPTER THREE

RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

3.1 Introduction

An overview of recent macroeconomic changes and their implications for the implementation of the County budget for FY 2024–2025 is provided in this section.

3.2 Recent Economic Developments and Outlook.

3.2.1 International Scene

Global economic is expected to grow at a rate of 3.0% in 2025 and 3.1% in 2026. Growth in advanced economies is projected to be 1.5 percent in 2025 and 1.6 percent in 2026. Emerging Market and Developing Economies are projected to grow moderately at 4.1 percent in 2025 and 4.0 percent in 2026. The table below shows IMF growth forecast.

Table 8: Global Economic Forecast by Percentage

Region	2023	2024	2025*	2026*
World	3.5	3.3	3.0	3.1
Advanced economies	1.8	1.8	1.5	1.6
<i>United States</i>	2.9	2.8	1.9	2.0
<i>Japan</i>	1.4	0.2	0.7	0.5
<i>Euro area</i>	0.5	0.9	1.0	1.2
<i>United Kingdom</i>	0.4	1.1	1.2	1.4
Emerging markets and developing economies	4.7	4.3	4.1	4.0
<i>China</i>	5.4	5.0	4.8	4.2
<i>India</i>	9.2	6.5	6.4	6.4
<i>Sub-Sahara Africa</i>	3.6	4.0	4.0	4.3

*indicates projections

Global economic developments (recent)

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

Major themes:

Trade tensions and tariff actions: Recent increase in trade barriers and retaliatory measures have raised uncertainty for global trade volumes and investment planning. This reduces external demand for exports from commodity manufacturing countries.

Slow global growth: Several multilateral institutions have revised down global growth projections and the growth environment remains the weakest in many years outside of major recessions.

Disinflation in advanced economies but stubborn hotspots: Global headline inflation is moderating overall but some economies maintain above-target inflation requiring careful monetary policy calibration.

Tighter financial conditions for emerging markets at times: Shifts in global risk appetite, interest rate differentials and capital flows can increase borrowing costs for sovereigns and the private sector in emerging markets.

3.2.2 National Performance

Macroeconomic Performance

Kenya's economy has demonstrated remarkable resilience over the past three years, consistently growing at a pace that outperforms both the global and regional averages. This strength is rooted in deliberate policies and the benefits of a diversified economy. The economy has thus been able to withstand adverse impacts of domestic and external shocks. In 2024, the economy grew by 4.7 percent supported by positive growths in all sub-sectors except construction, mining and quarrying. Further, in the first quarter of 2025, the economy remained strong with a growth of 4.9 percent. This growth was primarily underpinned by strong performance in the agriculture sector, a recovery of the industry sector, and the resilience of service sector. All economic sectors recorded positive growth rates in the first quarter of 2025, with varied magnitudes across activities.

Agriculture improved because rainfall patterns and input availability supported crop and animal production, translating into stronger output and spill over to agro-processing. This recovery helped anchor overall GDP growth during the fiscal year.

Industry manufacturing benefited from better agricultural supply chains and moderating input cost pressures. Construction activity remained mixed amid constrained financing conditions and a re-prioritization of the general public.

Information, communication and financial services continued to expand, albeit at slower rates than in 2024. Accommodation and food services normalized following the post-pandemic tourism rebound in 2023/2024, resulting in lower but still positive growth.

With inflation expectations anchored, monetary policy settings remained focused on price stability while monitoring growth dynamics. After the close of the fiscal year, the CBK reduced the policy rate in August 2025 as inflation remained contained.

Kenya's economic performance is projected to pick up in 2025 and 2026, with real GDP growth projected at around 5.3 percent. On the supply side, growth will be driven by resilient agriculture, steady services and gradual improvement in industry.

Agriculture sector will be driven by favourable weather conditions and productivity enhancing interventions; The industrial sector is projected to pick up in the medium term due to reduced cost of production and stable exchange rate; On the demand side, private consumption and investment are projected to maintain a steady pace supported by a conducive macroeconomic environment; Growth of public consumption is projected to remain subdued, in line with the planned fiscal adjustment in the medium term; Kenya’s external balance is projected to remain stable in the medium term supported by increasing exports as trade agreements are implemented and global financial conditions ease further,

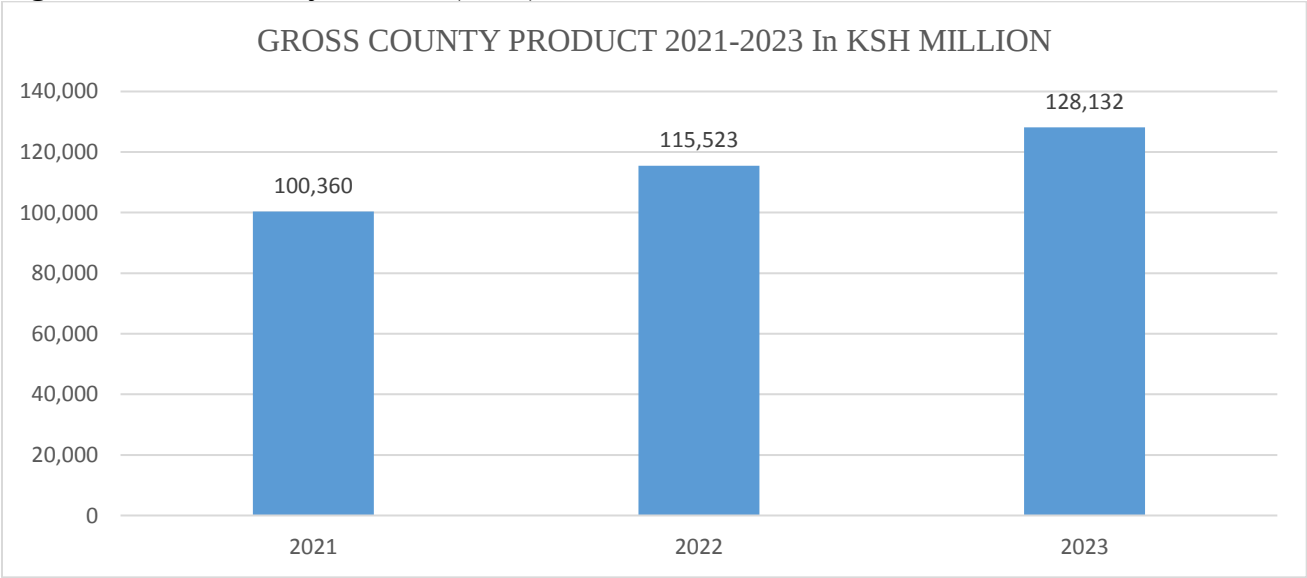
3.2.3 County Economic Performance

In 2024, Laikipia County experienced notable economic growth driven primarily by the expansion of its agricultural sector and strategic development initiatives.

Laikipia County has increased its own source revenue in recent years. The county collected KSh 1,238,456,419 in the year 2024/2025, an increase of KSh 151,623,623 from KSh 1,086,832,796 in the 2023/2024 financial year. This has been attributed to the digitization of revenue collection, sensitizing the community on the need to pay taxes, conducive business environment and having a committed Revenue Board workforce.

Laikipia's Gross County Product (GCP) increased by 10.5% from KSh 115,523 million in 2022 to KSh 128,132 million in 2023. The growth is attributed to gains in the majority of county sectors. The growth is as depicted in the following figure 3.

Figure 1: Gross County Product (GCP) 2021-2023



The sectors that recorded remarkable growth in 2023 are; Accommodation and food service activities (30.81%), Administrative Support Services (18.34%) Transport and storage (16.12%) and Agriculture forestry and fishing (15.13%)

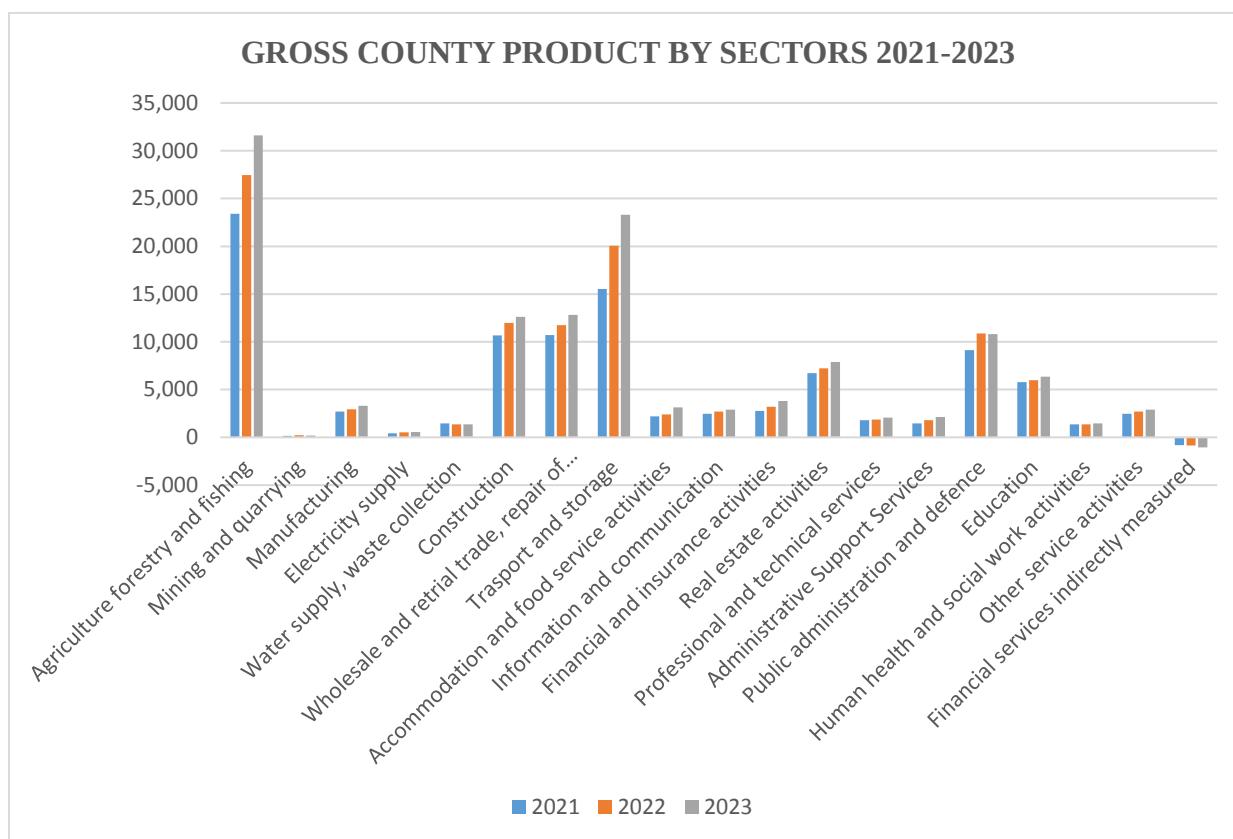
The County economic performance for the period 2021-2023 is as captured in the following table

Table 9: County Economic Performance 2021-2023

Economic Activities	GCP at Current Prices, KSh Million		
	2021	2022	2023
Agriculture forestry and fishing	23,401	27,440	31,591
Mining and quarrying	162	209	182
Manufacturing	2,694	2,946	3,315
Electricity supply	425	514	572
Water supply, waste collection	1,454	1,364	1,352
Construction	10,680	11,995	12,626
Wholesale and retail trade, repair of motor vehicles	10,689	11,738	12,804
Transport and storage	15,515	20,061	23,295
Accommodation and food service activities	2,201	2,402	3,142
Information and communication	2,470	2,703	2,886
Financial and insurance activities	2,754	3,210	3,814
Real estate activities	6,736	7,221	7,891
Professional and technical services	1,782	1,874	2,049
Administrative Support Services	1,451	1,794	2,123
Public administration and defense	9,142	10,872	10,803
Education	5,770	5,980	6,356
Human health and social work activities	1,364	1,348	1,476
Other service activities	2,472	2,703	2,917
Financial services indirectly measured	-802	-851	-1,062
Total	100,360	115,523	128,132

Source: KNBS.GCP, 2024

Figure 2: Gross County Product by Sectors 2021-2023



3.3 Progress Report on Budget Implementation.

Budget implementation is driven by effective revenue mobilization, expenditure prioritization and efficient use of resources. The county relies on both its own-source revenue and national government transfers to fund its budget. Timely collection and disbursement of these funds are crucial for project execution, while proper expenditure prioritization ensures that key sectors like healthcare, agriculture, infrastructure and education receive the necessary investments. Procurement efficiency and proper contract management also play a vital role in ensuring projects are completed on time and within budget. The county is experiencing challenges in implementing 2025/2026 fiscal framework due to delayed implementation of EGP procurement system, non-realization of own source revenue targets and Equitable share.

3.4 County Economic Outlook and Policies

The county's economic activities are predominantly centred around agriculture and tourism. Efforts are underway to diversify agricultural practices, such as the introduction of coffee farming to enhance economic transformation.

Laikipia County has a mixed economy of smallholder and large-scale agriculture, livestock production, tourism and growing service activities.

The county government's fiscal plan prioritizes supporting these areas among others in enhancing and sustaining the county's economic growth;

a) Agriculture and Livestock

Agriculture and livestock remain the backbone of Laikipia's economy. Expected moderate recovery in crop and livestock output depends on timely rains, access to inputs and disease control. Policy priorities include:

- Promoting drought-resilient farming and climate-smart agriculture (CSA) practices.
- Scaling up small-scale irrigation and water harvesting projects.
- Strengthening livestock disease surveillance, vaccination and extension services.
- Supporting farmer aggregation, cooperatives and market linkages to improve prices and reduce post-harvest losses.
- Facilitating access to affordable inputs and affordable credit through partnerships.

b) Tourism and Wildlife

Tourism holds medium-term growth potential driven by wildlife conservancies and experiences, but vulnerable to external shocks. Policy priorities are:

- Enhancing infrastructure and access to key tourism sites (roads, signage, sanitation).
- Supporting community conservancies and benefit-sharing mechanisms to reduce human-wildlife conflicts.
- Marketing Laikipia as a premium and diversified tourist destination, eco-tourism, cultural tourism and events.
- Developing linkages between tourism and local SMEs (crafts, accommodation, Agri-tourism).

c) Trade, MSMEs and Investment

MSMEs provide employment but face credit, skills and market constraints. Policy priorities include;

- Improving business registration and one-stop advisory services at county level.
- Facilitating access to finance (credit lines, guarantee schemes) in partnership with financial institutions.
- Promoting vocational and entrepreneurship training targeted at youth and women.

- Upgrading local markets and value chain infrastructure to spur trade.

d) Infrastructure, Roads, Energy and Urban Development

Strategic investments in roads, water, energy and ICT are essential for unlocking economic activities. Policy priorities are:

- Prioritizing county road maintenance and targeted upgrades to connect production areas to markets.
- Expanding rural water supply, boreholes and small dams to support agriculture and household needs.
- Promoting responsible land use planning and invest in climate-resilient infrastructure.
- Encouraging public-private partnerships (PPPs) for priority infrastructure projects.

e) Healthcare Services

The county is focusing on improving access to quality healthcare through ensuring the availability of essential medical supplies, engaging in public health campaigns, provision of specialised medical facilities, maternal health, mental health services and health education to reduce the burden of diseases.

f) Education and Early Childhood Development

Early Childhood Development Education and TVETs are a county function. In line with this mandate, the county will invest in; constructing classrooms, employing ECDE teachers, providing learning materials, improving infrastructure in TVETs and also providing bursaries to vulnerable students to access education. Laikipia county will also partner with industry players to enhance this mandate.

3.5 Medium Term Fiscal Framework

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

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

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

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

- i. Global macroeconomic conditions remain stable
- ii. Real GDP is projected to grow by 5.3 percent in 2025 and to sustain this growth rate over the medium term.
- iii. Favourable weather conditions are anticipated to boost agricultural productivity
- iv. Inflation is expected to be maintained within the target range of 5+-2.5 percent
- v. Interest rates are expected to continue declining in 2025 in line with the monetary policy stance and remain stable over the medium term; and
- vi. Exchange rate is expected to remain stable.

3.6 Risks to the Outlook and possible mitigation measures.

a) Man-made and natural risks

Protests in Kenya have negatively affected the economy by disrupting business activities, transport and supply chains, especially in major urban centres. Frequent demonstrations have led to reduced investor confidence, temporary closure of businesses, job losses in the informal sector and slowed productivity. Tourism and manufacturing, which rely heavily on stability, have also suffered from cancellations and interruptions. Additionally, the government has incurred high costs in policing protests and repairing damaged infrastructure, while the uncertainty created has contributed to inflationary pressures and slowed overall economic growth.

To mitigate these effects, the government need to foster dialogue with stakeholders, review and implement fair fiscal policies, strengthen social safety nets, restore investor confidence through political stability and support economic recovery by investing in job creation, infrastructure and inclusive development.

Disasters such as landslides, earthquakes, floods, fires and drought cause economic destruction and damage natural resources. Sudden events cause immediate damage, while slow-onset disasters inflict prolonged harm. Both types lead to economic strain, reduced investment and necessitate extensive recovery efforts, often prompting communities to adapt their behaviours due to recurring risks.

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

b) Technological Risks

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

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

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

c) Micro- Economic shocks

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

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

d) Unrealistic Budgets

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

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

e) Pending Bills.

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

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

f) Wage Bill

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

To mitigate this, a comprehensive review of the organizational structure and staffing levels is ongoing to help streamline operations. This may involve reassigning personnel or merging similar roles to optimize efficiency. Implementing performance-based evaluations and meritocracy will ensure that remuneration is directly linked to productivity and contributions. Additionally, adopting modern technologies and automation in routine tasks can enhance operational efficiency, potentially reducing the need for excessive manpower.

CHAPTER FOUR

RESOURCE ALLOCATION FRAMEWORK

4.1 Introduction

This section provides details of the resource envelope and the planned expenditure allocations for the financial year 2025/2026 and further highlights recent macro - economics changes and their implications for the implementation of county budget for 2025-2026 and the medium term.

4.2 Financial Outlook

According to 2024 economic survey by KNBS, in 2024 the global economy grew slower than the historical (2000-2019) annual average of 3.8%. This was contributed by restrictive monetary policies, withdrawal of fiscal support as well as escalating geopolitical fragmentations that resulted in higher commodity prices. Kenya's economy growth was 5.2% in 2024, down from 5.6% in 2023, this can be attributed to slowed agriculture due to floods and disruption of services by the nation-wide anti finance bill protests.

Kenya's GDP growth averaged 4.7% in 2024 and 4.9% in the first quarter of 2025 compared to a similar corresponding quarter of 2024, which is still lower than its 10% vision 2030 target. The small advance is broad-based with particularly strong performance in key agricultural sector where output rose by 6% thanks to government interventions such as provision of subsidized fertilizer, certified seeds and timely rains in the late 2024 and early 2025 which led to better harvests. Ultimately this enhanced productivity across other sectors, ICT (5.8%), wholesale and retail trade (5.1%), public administration (6.5%), finance and insurance (5.1%). Transport and professional services grew by 3.8% and 4.6 % respectively. In the year 2025, Inflation is projected to stay within the government's target range of between 2.5% and 7.5% mainly supported by low non-food, non-fuel inflation, lower food and energy prices and stable exchange rates. It is expected that decline in interest rates will continue supporting growth in private sector credit and boost economic activities.

This notwithstanding, the outlook for domestic economy may be hampered by risks related to unpredictable weather conditions occasioned by climate change which could adversely affect agricultural production and result in domestic inflationary pressures. The tight fiscal stance being pursued by the Government may also lead to tight liquidity affecting aggregate demand. Externally, escalation of geopolitical tensions particularly the Israel-Palestinian, Israel-Iran and Russia-Ukraine conflicts could result in higher commodity prices which could pose a risk to domestic inflation outcomes.

4.3 Medium Term Expenditure Framework

CFSP 2025 lays the framework for resource allocation in the 2025/26 financial year and the medium term. Based on the recent developments and the economic outlook, the CFSP identified key priority areas to support economic development. Greater focus has been put to Health, Infrastructure and roads, Agriculture and Education.

The County Integrated Development Plan, Annual Development Plans and County Fiscal Strategy Paper will continue to guide resource allocations in the medium term as required by the PFM act. The county will continue to prioritise financing and public investments in key sectors. Sector Specific interventions are as highlighted below;

Table 10: Projected Shareable Revenues in the medium term

Revenue source	Budget	Actual (Kshs.)	Medium term revenue projections (Kshs.)		
	2024/2025	2024/2025	2025/2026	2026/2027	2027/2028
Equitable share	5,387,035,309	5,387,035,309	5,640,962,159	5,798,155,480	5,970,365,392
Own source revenue	1,475,000,000	1,238,456,419	1,351,000,000	1,446,574,450	1,591,231,895
Total Revenues	6,862,035,309	6,625,491,728	6,991,962,159	7,244,729,930	7,561,597,287

Source; CFSP 2025

Table 11: Total Sector Ceiling for the MTEF Period 2025/2026-2027/2028

County Sectors	Ceilings 2025/26 (KShs)	2026/2027 (KShs)	2027/2028 (KShs)	Estimates	% Share Projections	
				2025/2026	2026/2027	2027/2028
Health and sanitation	2,726,949,394	2,763,476,315	2,826,281,340	39.0	38.1	37.4
Finance, economic planning	992,449,581	990,692,561	1,046,046,282	14.2	13.7	13.8
County administration,	801,291,200	841,112,663	873,341,977	11.5	11.6	11.5
Education, gender, culture	624,772,727	631,337,440	656,790,901	8.9	8.7	8.7
Infrastructure and public works	588,875,758	584,413,660	632,445,375	8.4	8.1	8.4
County assembly	534,000,000	573,713,184	586,947,804	7.6	7.9	7.8
Agriculture livestock and fisheries	316,177,879	330,688,365	343,996,896	4.5	4.6	4.5
Water and environment	280,569,862	316,499,901	334,750,162	4.0	4.4	4.4
Trade, tourism and enterprise development	99,875,758	105,436,621	114,449,392	1.4	1.5	1.5
Nanyuki municipality	13,500,000	50,666,788	70,203,512	0.2	0.7	0.9
Nyahururu municipality	6,000,000	32,108,740	43,332,552	0.1	0.4	0.6
Rumuruti municipality	7,500,000	24,583,692	33,011,092	0.1	0.3	0.4
Total	6,991,962,159	7,244,729,930	7,561,597,285	100.0	100.0	100.0

NB: Conditional grants are excluded

Table 12: Total Sector Ceiling for the MTEF Period 2025/2026-2027/2028 (Recurrent and Development)

Department	Projections					
	2025/2026 (KShs)		2026/2027 (KShs)		2027/2028 (KShs)	
	Recurrent	Development	Recurrent	Development	Recurrent	Development
Health and sanitation	1,853,259,394	873,690,000	1,869,053,071	894,423,244	1,887,049,759	939,231,581
Finance, economic planning and the county treasury	515,349,311	477,100,270	497,406,833	493,285,728	503,431,982	542,614,301
County administration	783,560,606	17,730,594	817,137,299	23,975,364	827,788,785	45,553,192
Education gender, culture and social services	553,772,727	71,000,000	560,726,240	70,611,200	566,761,621	90,029,280
Infrastructure and public works	117,575,758	471,300,000	118,444,899	465,968,761	119,879,738	512,565,637
County assembly	504,000,000	30,000,000	507,515,184	66,198,000	514,130,004	72,817,800
Agriculture livestock and fisheries	214,787,879	101,390,000	218,151,765	112,536,600	220,206,636	123,790,260
Water and environment	175,569,862	105,000,000	178,587,401	137,912,500	180,288,162	154,462,000
Trade, tourism and enterprise development	61,485,758	38,390,000	64,062,871	41,373,750	64,800,892	49,648,500
Nanyuki municipality	3,500,000	10,000,000	12,051,288	38,615,500	12,280,262	57,923,250
Nyahururu municipality	1,000,000	5,000,000	10,042,740	22,066,000	10,233,552	33,099,000
Rumuruti municipality	3,500,000	3,500,000	8,034,192	16,549,500	8,186,842	24,824,250
Total	4,787,361,295	2,204,100,864	4,861,213,783	2,383,516,147	4,915,038,235	2,646,559,051

Source; CFSP 2025

4.4 Budget Framework 2025/26

(a) Revenue Projections

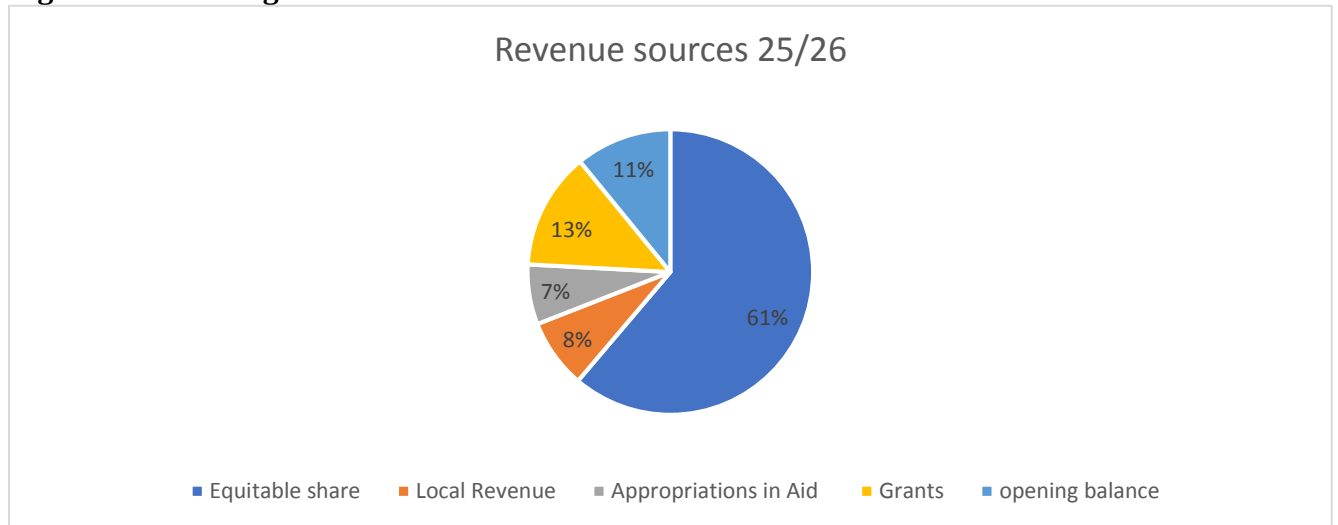
In the FY 2025/2026 the County government of Laikipia expects to receive total revenue amounting to KShs 9,217,137,326; comprising Equitable Share of KShs 5,640,962,159, Own Source Revenue (OSR) of KShs 1,351,000,000, Appropriations in Aid (AIA) of 626,000,000, Other revenues will include Conditional Grants of KShs 1,220,744,139 and an opening balance of Ksh. 1,004,431,028 as illustrated in Table below

Table 13: Summary of County Revenue trend 2021/22-2025/26

Revenue source	2021/2022 (Kshs)	2022/2023 (Kshs)	2023/2024 (Kshs)	Budget (Kshs) 2024/2025	Budget (Kshs) 2025/2026
Equitable share	5,136,265,679	5,136,265,679	5,358,246,532	5,387,034,732	5,640,962,159
Equitable share Balance b/f				428,659,722.00	
Equalization fund		161,661,764			
Own source revenue	902,979,741	1,297,000,000	1,475,000,000	872,500,000	1,351,000,000
Local Revenue		710,000,000	842,500,000	842,500,000	704,000,000
Hospital revenue		562,000,000	602,500,000		
Vocational training centres		25,000,000	30,000,000	30,000,000	21,000,000
Appropriations in Aid (AIA)	0	0	0	602,500,000	626,000,000
Opening balances	0	5,571,567	146,481,123	0	1,004,431,028
Opening bal CRF		5,571,567	103,993,512	145,840,622	962,256,718
CRF returns			180,466		0
Other Opening balances			27,307,145	5,848,920	42,174,310
Stimulus fund bal	0	0	15,000,000	0	0
Sub-Total	6,039,245,420	6,600,499,010	6,979,727,655	7,442,383,996	7,996,393,187
Conditional Grants	171,486,997	363,303,602	746,737,617	642,542,051	1,220,744,139
Sub-Total	171,486,997	363,303,602	746,737,617	642,542,051	9,217,137,326
Total Receivable revenues	6,210,732,417		7,726,465,272	8,084,926,047	
<i>medical equipment leasing</i>			124,723,404		
Total Revenues	6,210,732,417	6,963,802,612	7,851,188,676	8,084,926,047	9,217,137,326

Source; PBB 2025/26

Figure 3: Percentage Distribution of Revenue Sources in FY 2025/26



The key sources of local revenue include: Hospital fees, cess, land rates, Property rent, business permits, building plans approval fees, vehicle parking fees and natural resource exploitation. The respective contributions of the specific revenue streams detailed in annex 3.

(b) Expenditure Forecast

In the financial year 2025/26 the approved total expenditure is estimated at KShs 9,217,137,326. This expenditure represents an increase of 14.6% against the approved estimated expenditure for financial year 2024/2025 which was KShs 8,084,926,047.

Recurrent expenditure is projected at KShs 4,946,665,117 from KShs 4,976,116,817 in FY 2024/25 representing a 0.6 % decrease. Recurrent expenditure represents 54% of the total expenditure. Overall development expenditure is expected to be KShs. 4,270,472,209 representing 89.5 % increase compared to KShs. 3,108,809,230 in 2024/25, this represents 46 % of the total expenditure as shown in the figure below.

Figure 4: Total Expenditures for the FY 2025/26

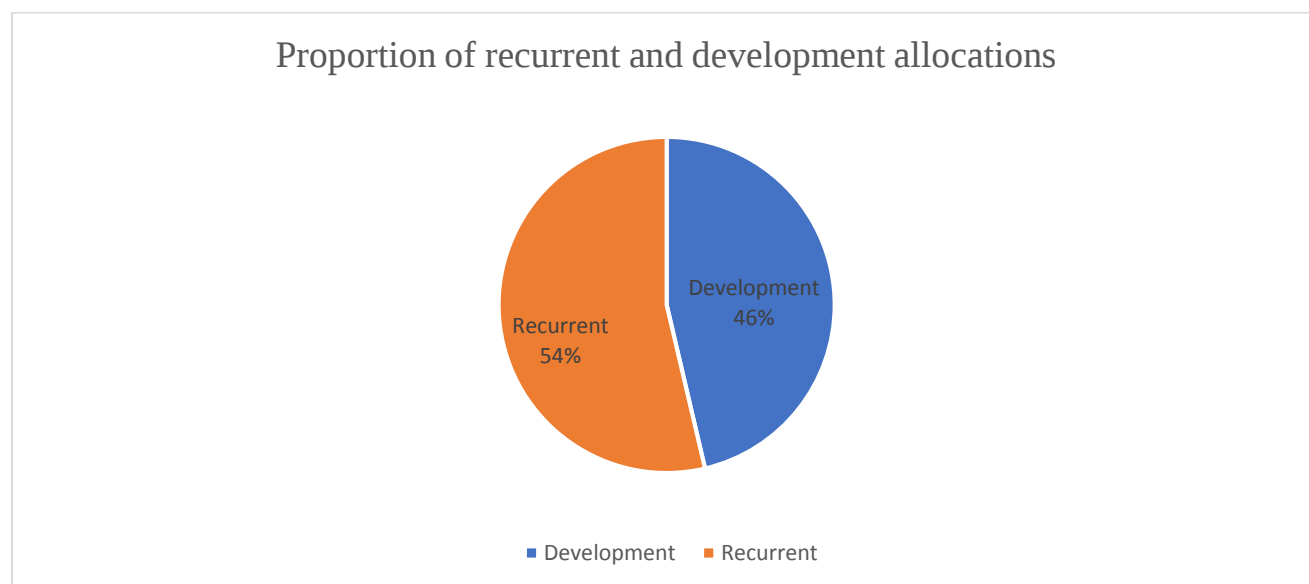


Table 14: Sector Expenditure allocations 2025/2026 in percentage (salaries within departments)

Department	Recurrent	Development	Total	Allocation Ratio (%)
Health and Sanitation	1,894,329,394	1,237,623,752	3,131,953,146	33.98
County Administration and Office of the Governor	825,865,182	387,940,518	1,213,805,700	13.17
Infrastructure and Public Works	133,088,812	967,908,612	1,100,997,424	11.95
Finance and Economic Planning	546,766,051	499,274,580	1,046,040,631	11.35
Education, Gender and sports	554,272,727	120,829,091	675,101,818	7.32
Agriculture Livestock and Fisheries	216,286,249	342,553,482	558,839,731	6.06
Water	175,569,862	358,890,104	534,459,966	5.80
County Assembly	531,501,082	2,498,918	534,000,000	5.79
Trade, Tourism & enterprise development	61,485,758	132,288,216	193,773,974	2.10
Nanyuki Municipality	3,500,000	162,635,998	166,135,998	1.80
Rumuruti Municipality	3,000,000	53,028,938	56,028,938	0.61
Nyahururu Municipality	1,000,000	5,000,000	6,000,000	0.07
Total	4,946,665,117	4,270,472,209	9,217,137,326	100.00

Source; PBB 2025/26

CHAPTER FIVE

CONCLUSION AND NEXT STEPS

5.1 Conclusion

The 2025 Annual County Budget Review and Outlook Paper has provided a comprehensive assessment of the fiscal performance for the previous financial year, highlighted key achievements and challenges, and outlined the macroeconomic and policy environment shaping the county's budgetary outlook. The review confirms that while progress has been made in revenue mobilization, expenditure rationalization, and service delivery, persistent challenges such as underperformance in own-source revenue, delayed disbursements, and rising recurrent costs continue to constrain development objectives.

Looking ahead, the county remains committed to aligning its budgetary priorities with the strategic goals outlined in the County Integrated Development Plan (CIDP) and the Medium-Term Expenditure Framework (MTEF). Emphasis will be placed on enhancing fiscal discipline, improving efficiency in public spending, and strengthening accountability mechanisms. The county will also prioritize inclusive development, with targeted investments in health, education, agriculture, and infrastructure to stimulate economic growth and improve livelihoods.

Next Steps

- **Public Participation and Stakeholder Engagement:** The county will enhance consultations with citizens, civil society, and development partners to refine budget priorities and ensure alignment with community needs.
- **Revenue Enhancement Strategy:** The County Revenue board will continue to expand the tax base, improve compliance, and leverage digital platforms for efficient collection.
- **Expenditure Review and Reprioritization:** Departments will conduct expenditure reviews to identify savings, eliminate waste, and redirect resources toward high-impact programs.
- **Capacity Building:** Training and technical support will be provided to county staff to improve planning, budgeting, implementation and financial reporting.
- **Monitoring and Evaluation:** Strengthened M&E frameworks will be implemented to track progress, measure outcomes, and inform evidence-based decision-making.

The county government reaffirms its commitment to transparency, equity, and fiscal sustainability as it prepares for the 2026/27 budget cycle. Through collaborative efforts and strategic planning, we aim to deliver on the promise of transformative development for all residents

ANNEXURES

Annex 1: County Budget Calendar

S/No	Activity	Due Date
1	Issue County Treasury Budget Circular	31 st July, 2025
2	Submit County Annual Development Plan (ADP) to the County Assembly	1 st September, 2025
3	Publish and publicize the ADP	8 th September 2025
4	Develop and update the budget baseline	5 th September 2025
5	Submit the County Budget Outlook Paper (CBROP) to the County Assembly	21 st October, 2025
6	Assess fiscal space and derive expenditure ceilings for the draft C-BROP	15 th September 2025
7	Prioritization and alignment of sector policies to set expenditure ceilings- Drafting sector budgets	15 th November 2025
8	Draft County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy (CDMS)	10 th January 2026
9	Circulate draft CFSP and DMSP to stakeholders for inputs for inputs	15 th January 2026
10	Circulate draft CFSP and DMSP to stakeholders for inputs for inputs	15 th January 2026
11	Submit the County Fiscal Strategy Paper (CFSP) to the County Assembly	28 th February, 2026
12	Submit the County Debt Management Strategy (CDMS) to the County Assembly	28 th February, 2026
13	Submit the County Annual Budget Estimates to the County Assembly	30 th April, 2026
14	Submit County Annual Cash Flow Projections to CRA and copied to IBEC and National Treasury	15 th June, 2026
15	Approval of the Appropriations Bill	30 th June, 2026
16	Approval of Finance Bill	30 th September 2026

Source: Budget circular 2025

Annex 2: Analysis of Revenue performance

Revenue Targets	Actuals	Actuals	Actuals	Target	Actuals	Variance
Revenue Class	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	
1510202 CILOR Other Years	-	-	-	-	-	0
1520101 Land Rates Current Year	38,685,467	64,621,497	44,389,979	135,000,000	72,906,738	-62,093,262
1520102 Land Rate Penalties	2,113,806	1,230,419	6,943,306	-	-	0
1520103 Land Rates Other Years	5,591,349	8,539,653	1,803,213	-	-	0
1520104 Other Property Charges	-	19,000	-	-	-	0
Business Permits	-	-	-	-	90,278,629	90,278,629
1520201 Business Permits, Current Year(2)	73,343,510	93,342,189	85,484,692	123,000,000	-	-123,000,000
1520202 Business Permits Late Payment Penalties, Current Year	2,504,428	2,137,358	2,293,596	-	-	0
1520203 Business Permits, Other Years (Including Penalties)	224,950	350,000	229,599	-	-	0
1520304 Wheat & Maize Cess	17,137,348	2,046,310	-	-	-	0
Cesses	-	-	-	-	86,939,277	86,939,277
1520311 Fruits & Vegetables / Produce Cess	5,029,810	15,521,914	19,182,730	28,000,000	-	-28,000,000
1520314 Log Cess	599,950	41,900	42,850	-	-	0
1520315 Charcoal Cess	-	-	-	-	-	0
1520321 Livestock Cess	11,974,409	14,005,060	15,258,395	25,000,000	-	-25,000,000
Certificate of Meat Transport(C.O.T)	-	-	-	500,000	-	-500,000
1520322 Goat Cess	-	-	-	-	-	0
Property Rent	-	-	-	-	8,829,138	8,829,138
1520501 Ground/Plot Rent - Current Year	566,334	1,058,599	395,580	1,500,000	-	-1,500,000
1520502 Ground Rent - Other Years	126,320	40,113	-	-	-	0
1520503 Stand Premium	1,600	-	-	-	-	0
Other Local Levies	-	-	-	-	175,734	175,734
Administrative Services Fees	-	-	-	-	49,318,066	49,318,066
1520504 Temporary Occupation License (TOL)?TOP	351,500	187,300	132,000	-	-	0
1530101 Debts Clearances Certificate Fee	1,208,200	1,521,903	1,923,984	1,000,000	-	-1,000,000
1530102 Application Fee	4,119,524	5,211,042	4,886,856	9,000,000	-	-9,000,000
1530103 Plot Transfer Fee	1,609,000	410,600	1,022,550	600,000	-	-600,000
1530104 Plot Subdivision Fee	19,588,350	27,178,625	11,297,281	35,000,000	-	-35,000,000
1530105 Business Subletting / Transfer Fee	581,500	845,200	815,950	-	-	0
1530106 Isolation Fee (Surcharge on Business Permit)	-	2,000	-	-	-	0
1530107 Document Search Fee	18,000	8,000	-	-	-	0
1-2901 encroachment	-	14,000	-	-	-	0
1530203 Impounding Charges	774,990	585,870	613,855	1,500,000	-	-1,500,000

1530202 Court Fines	143,000	231,700	32,500	500,000		-500,000
Liquor licenses	11,890,010	22,968,516	10,550,332	30,000,000		-30,000,000
1530221 Telephone Calls Reimbursement/Salary recovery(income)	584,270					0
County's Natural Resources Exploitation					36,897,400	36,897,400
1530301 Sand, Gravel, and Ballast Extraction Fees	50,512,483	39,441,650	52,928,666	75,000,000		-75,000,000
1530302 Quarry Extraction Fees	3,073,000	993,300		2,000,000		-2,000,000
1530321 Garbage Dumping/Conservancy Fee	17,336,477	22,473,794	29,328,761	40,000,000		-40,000,000
1530331 Game and Nature Park Fee	11,396,532	13,185,498	12,866,885	17,600,000		-17,600,000
1550101 Market Entrance / Gate Fee	9,494,210	8,011,696	11,825,589	16,000,000	16,150,542	150,542
1550102 Market Plots Rent	-					0
1550103 Market Shops Rent	-					0
1550104 Market Kiosks Rent	-					0
1550105 Market Stalls Rent	-					0
1550201 Enclosed Bus Park Fee	32,638,473	33,887,850	33,739,992	50,000,000		-50,000,000
1550211 Other Vehicles Enclosed Park/Reserved Fees (Cars, Lorries, etc.)	1,100,000	1,612,000	4,332,758	3,500,000		-3,500,000
1550221 Street Parking/ smotorbike Fee	35,544,214	31,955,117	29,901,081	50,000,000	75,132,752	25,132,752
1550225 Clamping Fee	-	6,007,150				0
1550228 Clamping Tampering Fee	-					0
Boda boda Fees	61,300	167,800				0
1560101 Housing Estates Monthly Rent	18,268,946	26,154,680		35,000,000	21,371,506	-13,628,494
1560103 Damages Recovery / Eviction Fee	-					0
1560201 Social Hall Hire	163,000	248,010	89,800	400,000	405,518	5,518
1560211 Stadium Hire	116,000	93,010	217,700	200,000		-200,000
1570131 Vocational/Training School Fee	29,755,791	10,385,000	16,616,000	30,000,000	17,826,145	-12,173,855
Library Service Fee				100,000		-100,000
Public health licenses	12,645,210	16,134,749	15,421,183	22,000,000	487,447	-21,512,553
1580211 Health Centres Services/Hospital fee	398,880,236	467,253,034	560,402,055	602,500,000	695,135,936	92,635,936
Medical Examination Certificate	255,440	238,300				0
1580231 Public Toilets Fee	-	47,910		100,000		-100,000
Annual Renewal Certificates	-	75,100				0
1580241 Burial Fees	183,100	284,600	308,100			0
1580311 Disinfestation Fee (Insects, Worms, Rodents, etc.)	-					0
1580401 Slaughtering Fee	15,770,002	15,337,882	19,925,231	25,000,000	16,540,412	-8,459,588
1580402 Hides & Skins Fee	20,000	83,750		500,000		-500,000
1580403 Manure Sale	407,950	109,450				0
1580411 Slaughter Houses Inspection Fee	-	598,105				0
Vaccination:Yellow fever, Typhoid	1,097,000	188,150	26,920			0
livestock Movement Permit	491,500	762,730		1,500,000		-1,500,000
Technical Services Fees					26,283,249	26,283,249
External Services Fees					6,446,361	6,446,361
1590101 Beacon Search Pointing Fee	31,460	16,500	10,000			0
1590102 Survey Fee	1,612,922	1,229,920	327,500	2,000,000		-2,000,000
Hoarding Fee	632,000	1,038,000	1,174,750			0
1590111 Buildings Plan Preparation Fee	1,252,363	676,207		55,000,000		-55,000,000
1590112 Buildings Plan Approval Fee	30,285,605	15,244,279	30,394,809			0
1590113 Buildings Inspection Fee	3,202,490	1,243,400				0
1590121 Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	-	2,512,100	3,374,420	4,000,000		-4,000,000
1590132 Sign Boards & Advertisement/promotion Fee	18,565,056	19,406,369		30,000,000	17,331,570	-12,668,430
Construction of site board				3,000,000		-3,000,000
1590201 Fire-Fighting Services	5,661,560	4,750,705	4,888,269	7,000,000		-7,000,000
1590202 weight &measures	761,510	573,540	1,461,891	2,000,000		-2,000,000
Disposal of Assets	2,371,000	-		10,000,000		-10,000,000
County Housing Rent			22,154,468			0
Branding			26,126,921			0
UNICEF Health Grant/Donations			1,689,800			0
Totals	902,354,455	980,163,462	1,086,832,797	1,475,000,000	1,238,456,420	- 236,543,580

Source: Annual financial statements 24/25

Annex 3 : Analysis of Conditional Grants performance

Grants	Budget 2024/2025	Actual receipts	Variance
DANIDA Grant	6,435,000	6,435,000	-
Community Health Promoters	25,230,000	-	25,230,000
Kenya Devolution Support Project Level II	37,500,000	-	37,500,000
Kenya Urban Institution Grant - Nanyuki Municipality	35,000,000	-	35,000,000
Kenya Urban Development Grant - Nanyuki Municipality	77,214,879	32,309,300	44,905,579
Road Maintenance Levy Fund - Fuel Levy	235,196,042	80,806,317	154,389,725

Kenya Food Systems Resilience Program (KFSRP)	173,076,923	70,127,132	102,949,791
Kenya Agriculture Business Development Program (KABDP)	10,918,919	-	10,918,919
Basic Salary Arrears for County Government Health Workers	40,454,974	-	40,454,974
Court fines 2324 bal.	1,515,314	-	1,515,314
Total	642,542,051	189,677,749	452,864,302

Source: Annual financial statements 24/25

Annex 4: Analysis of Exchequer Releases 2024/2025

	BUDGET 2024/25	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative current year	Total prior year
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	5,387,034,732	455,450,955	1,780,168,698	888,860,826	2,262,554,830	5,387,035,309	4,929,586,810
Opening Balance (Equitable share)	428,659,722	428,659,722	-	-		428,659,722	-
Emergency Fund	0						
DANIDA	6,435,000	-	-	-	6,435,000	6,435,000	7,623,000
UNICEF							1,753,500
Community Health Promoters	25,230,000						
ASDSP	0						3,308,407
RMLF	235,196,042	-	-	-	80,806,317	80,806,317	-
KUSP	35,000,000	-	-	-	32,309,300	32,309,300	-
Urban Institution Grant	77,214,879						
KFSRP	173,076,923	-	-	-	70,127,132	70,127,132	-
KABDP	10,918,919						
Kenya Devolution Support Program	37,500,000						
Basic Salary Arrears for County Government Health Workers	40,454,974						
Court fines 2324 bal	1,515,314						
Own Source Revenue	1,475,000,000	210,579,249	257,332,037	401,781,353	368,763,780	1,238,456,419	1,086,896,497
Insurance Recovery	5,848,920	-	5,848,920	-	-	5,848,920	-
Opening balances CRF	145,840,622	145,840,622	-	-	-	145,840,622	-
Total	8,084,926,047	1,240,530,548	2,043,349,655	1,290,642,179	2,820,996,359	7,395,518,741	6,029,168,214

Source: Annual financial statements 23/24

Annex 5: Summary of ADP sector proposals vs. Approved Budget 2025/26 allocation

Programmes	ADP FY 2025/2026	Budget FY 2025/2026	Variance
County Coordination Administration, ICT and Public Service			
County Administration	331,000,000	130,200,000	-200,800,000
Human Resource Management and Development	4,225,000,000	3,568,000,000	-657,000,000
Public Safety, Security, Enforcement and Disaster Management	73,000,000	29,514,500	-43,485,500
Public Participation and Civic Education	50,000,000	6,300,000	-43,700,000
Information Communication Technology and E-Government	10,000,000	3,730,594	-6,269,406
Kenya Devolution support services (KDSP II)	580,000,000	390,000,000	-190,000,000
Finance, Economic Planning and County Development			
Administration and Personnel Services	520,000,000	535,722,410	15,722,410
Public Finance Management Services	42,200,000	24,500,000	-17,700,000
Revenue Management Services	87,890,000	45,000,000	-42,890,000
Development Planning Services	13,000,000	8,000,000	-5,000,000
Strategic Partnerships and Collaboration	48,300,000	7,000,000	-41,300,000
Medical Services and Public Health			
Curative and Rehabilitative Health	2,108,732,092	301,420,000	-1,807,312,092
General Administrative and Planning Services	996,000,000	493,513,752	-502,486,248

Preventive and Promotive Health	236,000,000	585,000,000	349,000,000
Community Health Promoters (CHPs)	0	15,840,000	15,840,000
DANIDA	0	25,230,000	25,230,000
Agriculture, Livestock and Fisheries			
Administration and support services	208,500,000	29,498,370	-179,001,630
Crop Development and Management	84,200,000	16,890,030	-67,309,970
Irrigation Development and Management	74,950,000	60,767,034	-14,182,966
Livestock Resource Development and Management	148,300,000	34,707,720	-113,592,280
Veterinary Services Management	149,650,000	28,870,575	-120,779,425
Fisheries Development and Management	26,100,000	4,427,400	-21,672,600
Food systems Grant Programme	0	172,621,804	172,621,804
KABDP	0	10,918,919	10,918,919
Roads, Public Works, Lands ,Housing, Energy and Urban Planning			
Administration planning and support services	22,000,000	25,513,054	3,513,054
Housing Improvement services	60,500,000	5,000,000	-55,500,000
Physical planning and Land Survey services	117,000,000	23,000,000	-94,000,000
Urban development and management	70,000,000	68,000,000	-2,000,000
Renewable / Green energy services	213,000,000	2,000,000	-211,000,000
Public Works	10,000,000	7,000,000	-3,000,000
Road network development and maintenance	800,000,000	657,645,700	-142,354,300
Urban Development and Management- Nanyuki Municipality	90,900,000	166,135,998	75,235,998
Urban Development and Management-Nyahururu Municipality	47,750,000	6,000,000	-41,750,000
Urban Development and Management- Rumuruti Municipality	51,350,000	56,028,938	4,678,938
Fuel levy Fund	0	235,262,904	235,262,904
Education, Youths, Sports and Social Development			
General administration	40,015,000	11,997,640	-28,017,360
Education training and library services	235,000,000	208,334,686	-26,665,314
Sports, youths, gender, culture and social services	938,800,000	19,494,405	-919,305,595
Trade, Enterprise and Cooperative Development			
Trade Development and promotion	233,000,000	121,490,835	-111,509,165
Co-operative Development and Marketing	24,290,000	12,000,000	-12,290,000
Administration, planning and support services	17,000,000	7,000,000	-10,000,000
Laikipia County Enterprise Fund	16,000,000	0	-16,000,000
Water and Sanitation, Environment, Natural Resources, Tourism and Climate Change			
General Administration, Planning and Support Services	38,500,000	18,900,000	-19,600,000
Water and Sanitation	442,000,000	165,589,440	-276,410,560
Climate Change Adaptation and Mitigation	196,000,000		-196,000,000
Environment and natural resources	86,710,000	17,350,165	-69,359,835
Rangeland Management, Wildlife Conservation and Tourism	70,000,000		-70,000,000
FLLoCCA	0	171,650,664	171,650,664
Total	13,832,637,092	8,533,067,537	-5,299,569,555

Source: Annual development plan 2025

Annex 6: Summary of Budget Estimates by sectors FY 2025-26 with salaries in administration (Inclusive of Grants)

Department	Grand Total	As percentage (%) of the total Budget
County Administration and Public Service Management	4,127,745,094	44.78
Finance Economic Planning and County Development	720,222,450	7.81
Medical Services and Public Health	1,466,013,752	15.90
Agriculture, Livestock and Fisheries Development	360,051,852	3.91
Infrastructure, Lands, Housing and Urban Development	1,023,421,666	11.10
Education and youth	216,334,686	2.35

Trade, Tourism, Cooperatives, and Industrial Development	19,494,405	0.21
Gender culture and social services	148,198,216	1.61
Water, Environment and Natural Resources	373,490,269	4.05
Rumuruti Municipality	56,028,938	0.61
Nyahururu Municipality	6,000,000	0.07
Nanyuki Municipality	166,135,998	1.80
County Assembly	534,000,000	5.79
Total	9,217,137,326	100

Source: programme based annual estimates 2025/26

Annex 7: Annual Conditional Grants FY 2025-26

Grant Name	Amount in Kshs.
Annual Grants 2025/2026	
KDSP- KDSP II programme	37,500,000
Headquarters- DANIDA	9,405,000
Headquarter- KDSP II programme	352,500,000
Public Works- Urban Development grant (UDG)	152,635,998
Flocca	67,000,000
Urban Development grant (UDG)	46,583,850
Sub Total	665,624,848
Grants Not received in 2024/2025	
Fuel Levy	154,389,725
Flocca	43,000,000
KFSRP	171,720,811
KABDP	10,918,919
Community Health Promoters	25,230,000
Danida	6,435,000
Sub Total	411,694,455
Grants Opening Balance	
Fuel Levy	80,873,179
Flocca	61,650,664
KFSRP	900,993
Sub Total	143,424,836
Total	1,220,744,139

Source: programme based annual estimates 2025/26

Annex 8: Summary of Proposed Budget by Programme in ADP 2026/2027

Programme	Amount (KShs.)
Administration, Devolution, County Coordination and Public Service Management	
County Administration	797,220,000
Public Safety, Security, Enforcement and Disaster Management	31,880,000
Public Participation and Civic Education	2,750,000
Human Resource Management and Development	3,924,800,000
Information Communication Technology and E-Government	4,104,000
Total	4,760,754,000
Finance, Economic Planning and County Development	
Administration, Planning and Support services	705,400,000
Development Planning services	18,500,000
Public Finance Management Services	44,800,000
Revenue Board- Revenue Management Services	96,679,000
Laikipia County Development Authority	38,790,000
Total	904,169,000
Health Services	
Preventive and Promotive Health Service	347,000,000
Curative, Rehabilitative and Palliative Health Service	2,212,538,251
General Administrative and Planning Services	1,576,000,000
Total	4,135,538,251
Agriculture, Livestock, Mechanization and Cooperatives	
Administration and support services	116,820,000
Crop Development and Management	66,800,000
Irrigation Development and Management	100,050,000
Livestock Resource Development and Management	150,400,000
Veterinary Services Management	113,090,600
Fisheries Development and Management	28,800,000
Total	575,960,600
Roads, Public Works, Lands, Housing, Energy and Urban Development	
Administration, Personnel, Planning and Support Services	32,000,000
Road network development and maintenance	935,000,000
Public Works Services Delivery Improvement	6,000,000
Physical Planning and Land Survey Services	114,000,000
Housing Improvement Services	63,000,000
Renewable Energy Services	192,500,000
Urban Development and Management	25,000,000
Nanyuki Municipality- Urban Infrastructure Improvement	197,600,000
Nyahururu Municipality- Urban Infrastructure Improvement	142,000,000
Rumuruti Municipality- Urban Infrastructure Improvement	131,600,000
Total	1,838,700,000
Education, Gender, Sports, Youth and Social Services	
General Administration services	13,197,452
Education and Library services	301,591,435
Youths, Sports, Gender, Culture, Social Services	23,102,242
Total	337,891,129
Trade, Enterprise and Cooperative Development	
Administration, Planning and Support services	38,000,000

Trade development and Promotion	215,000,000
Co-Operative Development and Marketing	108,000,000
Total	363,000,000
Water and Sanitation, Environment, Natural Resources, Tourism and Climate Change	
General Administration, Planning and Support Services	41,000,000
Water and Sanitation	414,875,000
Climate Change Adaptation and Mitigation	214,500,000
Environment, Natural Resources and Mining	103,500,000
Rangeland Management, Wildlife Conservation and Tourism	155,000,000
Totals	928,875,000
Grand Total	13,844,887,980

Source: County Annual Development Plan 2025

Annex 9: BUDGET EXECUTION REPORT (NON- FINANCIAL) REPORT AS AT 30th , JUNE 2025 (FY 2024/25)

Summary of the Programme Outputs and Performance Indicators for FY 2024/2025				FY 2024/25				
Programme	Sub-Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target(s)	Actual as at 30th June, 2025	Variance	Remarks
DEPARTMENT: COUNTY COORDINATION, ADMINISTRATION, ICT AND PUBLIC SERVICE								
General Administration	Decentralized services	Public Admin	Improved access to government services	Level of operationalization of county decentralized service unit	100% Operationalization level	100% Operationalization level	NIL	Continuous process
				Level of operationalization of town management committees/boards	100% Operationalization level	75% Operationalization level	25% Operationalization level	Nyahururu municipality is yet to get her municipal Board
			Operationalization of services at the county Headquarters to Rumuruti	Level of operationalization of the Official County Headquarters at Rumuruti	100% Operationalization level	100% Operationalization level	NIL	Fully operationalized though there is need for more working space and equipment's
	Information Communication Technology	ICT & E-Government services	Increased access to information	Percentage functionality level of the county e-government system	80% Functional level of the county e-government system	60% Implementation	20%	Its progressive
			Continuous support of ICT system and infrastructure	100% Completion	County Headquarter	95%	5%	ICT system and Infrastructure in place and functional
			Efficient and effective E-government service delivery	Number of public service system operationalization	2 Operationalization E-government system	64%	34%	Ongoing internet mapping in the 15 Wards this is in conjunction with the national government
			Increased global presence	Number of business process outsourcing	2 Business process outsourcing	30%	70%	Budget constraints affecting implementation

				(BPO) engaged	ng engaged			
Human Resource Management and Development	Human Resource Management and Development	Human Resource Management Unit	Staff remuneration	Percentage Levels of annual Remuneration	100% Annual remuneration levels	90%	10%	June Salary partly paid
			Improved Employee Welfare	Percentage of staff on car and mortgage arrangements	1% of staff on car and house Mortgage	10%	-9%	more staff of senior cadre have accessed the facility with a need to pump more funds for more staff
			staff insured	Percentage of staff insured	100% Of Staff insured	90%	10%	process ongoing. Some staff biodata missing.
			Pension Scheme	Percentage of staff on pension scheme	100% Of Staff on pension schemes	98%	2%	need to hasten processing of the pension programs on retirees
County Secretary	County Secretary	Executive support services	Well-coordinated services delivery system	100% of Executive orders/ resolution	100%	100% Operationalization level	NIL	Service Delivery on Track
Policy Advisor	Public participation and stakeholders' for a	public participation unit	Informed citizenry on county governance	Proportions of participants in training programmes	65% Of county citizenry	52%	13%	Continuous process
			Collaboration with civil society Organizations (CSOs)	Proportions of citizens participation in sensitization fora	60% of county citizenry	50%	10%	ongoing activity
			Increased public participation in county development process	Proportion of citizens participation in public participation fora	45% of county citizenry	48%	-3%	continuous exercise
			Efficient redress of all complaints raised	Proportions of complaints solved	91% of complaints raised	60%	31%	enhanced sensitization to enhance awareness
Project co-ordination and monitoring	County Delivery and results Reporting	Services Delivery Unit	County services delivering and result reporting	Score card reports	1Annual citizen score card Report	80%	20%	Report Generated
Office of the Governor	Office of the Governor	Office of the Governor	Well-coordinated services delivery systems	100% of Executive orders/ resolutions	Implementation levels on executive orders/resolutions	100% Operationalization level	NIL	Operational Government
County Public service Board Services	Public service Board Services	public service Board services	County Organizational Structure	Percentage implementation level of the county Organizational structure	100%	100%	NIL	Organisational structure completed
			Improved staff performance, job satisfaction and adherence to principals of the public service	Implementation levels of boards decisions/resolutions	90% of board decisions /resolutions	85%	5%	Health sector recruitment in progress
				Percentage implementation level of	90% percent of	80%	10%	Work in progress

				work load analysis	workload analysis			
			Efficient and effective management of staff performance	Percentage of staff on performance management system	100% of staff on performance management system	40%	60%	Performance appraisal not completed
Inter-Governmental Donor Liaison	Inter-Governmental	Intra and Inter Governmental relations	Grants and transfers to county government departments	Operational committees, offices and departments	5 Committees, 15 department /offices	5 Committees, 15 department /offices	nil	Enhanced Governance
			Enhanced COPAD	30% of resolutions	50%	40%	10%	Work in progress
Human Resource Management and development	Human Resource Management and development	Human Resource Management Unit	Staff development	Percentage of employees trained annually	40% of staff Capacity build	25%	15%	Resource constraints affecting implementation
			Motivated and productive workforce	Percentage job Satisfaction levels	40% staff job satisfaction level	30%	10%	Resource constraints affecting implementation
			Students attachment program	No. of students trained through program	60 students trained	30	30	Office space constraint
		Records management	Efficient management of administrative records	Percentage level of records digitalization	20%	0%	20%	Budget constraints affecting implementation
			Establishment of archives and archival records	Percentage of records archived	20%	20%	0%	Budget constraints affecting implementation
			Records management through records information management system	Percentage level of Operationalization of an information and records management system (IRMS)	100%	0%	100%	Budget constraints affecting implementation
Logistics and Fleet management	Fleet management	Fleet management	Effective and efficient management of county fleet	Percentage level of maintained fleet	100% of county fleet	100%	Nil	Drivers trained on vehicle records maintenance and operational rules by the government check unit
Enforcement and Disaster risk reduction	Enforcement and Disaster risk reduction	Public administration	Enhancement of security services	percentage level of implementation of county security oversight Committee resolutions	1 County security oversight Committee resolution	1	Nil	Resolutions on County policing authority implemented
			Well-equipped and coordinated Enforcement unit	Percentage level of enactment of the Enforcement Legislation	1 Enforcement Bill in place	50%	50%	The county enforcement bill under review
			Finalised county emergency	Percentage level development	1 county emergency	90%	10%	Plan developed and under implementation

			contingency plan	of the county emergency contingency plan	contingency plan			
			Well-coordinated disaster response	Percentage implementation levels of disaster risks reduction interventions	75% Disaster risk interventions	60%	15%	Some disasters are beyond our interventions
	Fire Response service	Public Administration	Efficient responses to fire incidences	Percentage reduction level of time taken to respond to fire incidences	60% reduction level of time taken to respond to fire incidences	40%	20%	Aging fire engines has become a challenge
	Alcohol control service	Public Administration	Regulated Liquor industry	Proportion of licenced liquor outlets	90% of Liquor outlets licenced	80%	10%	Liquor Licensing for 2025 completed
			Counselling and rehabilitation programs on drug abuse for both staff and public	No. individuals recommended and rehabilitated	10 individuals recommended for rehabilitation	0	10	No individual recommended for rehabilitation
County Attorney and public services	County Attorney and public services	Legal services	Digitalize legal records	Percentage level of digitalization of legal records	20% of county legal records	20%	NIL	Continuous process
			Drafted laws and amendments	No. of drafted laws and amendments	10 laws/amendments	4 bills	4 bills	drafted as and when required
			public engagement fora on legal services	Proportions citizens participation in public fora	41% of county citizenry	20%	21%	public is receptive to public participation
			Disputes/cases resolved through alternative Disputes Resolution (ADR) methods	100% Dispute resolution	20 disputes	15 disputes undergoing ADR	5 disputes	ADR gaining acceptance as a way of dispute resolution
DEPARTMENT: FINANCE								
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	Done
			IFMIS Hub	No. of operational IFMIS Hubs	1	1	0	Achieved
			Public participation fora	No. of public participation fora held	4	4	0	public participation fora done.
	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	100%	1	0	Renovation of finance offices, maintenance of motor vehicles, purchase and fabrication of 2 containers done

Public Finance Management Services	County Treasury, Accounting and Reporting Services	Treasury	Annual and Quarterly Financial Reports	No. of Financial Reports	5	5	0	delivered quarterly financial statements for Q4 FY 2023/24, Annual CRF and Executive financial statements for FY 2023/24. Further Q1, Q2 & Q3 financial statements for FY2024/25 was also submitted.
			Compliance with Public Financial Management Laws and Procedures	Level of Compliance	100%	1	0	compliance progressively being achieved
			Quarterly and Monthly management reports and Reconciliation	Level of compliance	100%	1	0	all management reports for all quarters have been prepared and submitted
			Timely Supply of Accountable Documents Upon request	Turnaround Time	7 Days	7	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	4	0	Budget circular and County budget review and outlook paper, County fiscal strategy paper and the Debt Management strategy paper prepared and disseminated
			Approved Program Based Budgets	No. of Approved Program Based Budgets	2	2	0	Annual budget prepared and utilised, 1st supplementary budget uploaded and utilised.
			Percentage Of Funds In CRF Transferred From Departments and Entities	Percentage Of Funds Transferred	100%	94%	0.06	Kshs 6,552,687,753 was received in the CRF and kshs 6,078,282,379 representing 94% performance was transferred to the entities. The unutilised balance was as a result of delay in release of equitable share.
			Budget Implementation Reports	No of Budget Implementation Reports Prepared and Submitted to treasury	4	3	1	Q1, Q2 and Q3 reports prepared. 4th quarter awaiting finalisation of the end year exchequer processes
	Internal Audit Operations	Internal Audit	Reports of Internal audit assignments	No. of internal audit and reports disseminated to departments	25	9	16	9 audits completed in quarter 4 (each covering various entities, such that 8 reports were/are in the process of being compiled.

			Internal Audit Committee Reports	No. of Audit Committee Meetings Held	6	2	4	2nd quarter and 3rd quarter meetings Done
	Supply Chain Management Services	Supply Chain Management	Consolidated Procurement Plan	Level of Consolidation of the Procurement Plan	100%	1	0	one county consolidated plan uploaded on the ppi portal
			Quarterly Reports Formulated	No. of Quarterly Reports Formulated	4	4	0	Three quarterly reports formulated in the financial year 2024/2025
			Formulated Annual Reports	Level of Formulation of Annual Reports	100%	100%	0	Target archived
			Reservations for Special Groups	Reservations level for Special Groups	30%	30%	0	done
			Finalized Contracts Administered	Level of Contracts Administration	100%	80%	0.25	projects are on going
			Finalised Assets Disposal Plan	Level of formulation of Assets Disposal Plan	100%	100%	0	disposal plan formulated and disposal committee appointed
			Finalised register of Prequalified Suppliers	Level of formulation of register of Prequalified Suppliers	100%	100%	0	advertisement placed on 17th October 2024
	Assets and Fleet Management	Assets and Fleet Management unit	Fixed assets verification	Level of verification of fixed assets	70%	42%	0.58	The verification exercise is multi agency program spearheaded by IGRTC. Its still W.I.P
			Movable assets tagging	Level of implementation of fixed assets tagging	100%	75%	0.25	Procurement of tagging services not yet
			Car tracking system	No. of vehicles with car tracking system	0.1	0%	1	Procurement of tracking services not yet
Development Planning Services	County Integrated Planning Services	Economic Planning	Finalised Integrated Development Planning Output Reports	Number of Finalized and publicized county development planning documents (ADP, CIDP, Sector Working Groups Reports)	2	2	0	ADP finalised and SWGR finalised and disseminated
	Research and Statistics services	Economic Planning	Finalised /published Research and Statistics Reports	Level of Formulation of County Statistical abstracts and other research reports	100%	100%	0	Completed awaiting publishing
	Programs Monitoring and Evaluation Services	Economic Planning	Finalised Monitoring and Evaluation	Level of Formulation of Monitoring and	100%	100%	0	Data collection, project visits done and report finalised and disseminated.

			Reports {M&E} Reports	Evaluation Reports /Progress Reports				
	Participatory Budget Support Services	CIDP and ADP formulation	Finalised Planning Frameworks and Public Participation Reports	No. of Planning Frameworks formulated and Public Participation Reports compiled	6	6	0	CBROP, CFSP and PBB finalized and approved. Collaboratively done with budget management unit. Participation for ADP, CFSP and PBB achieved. Joint activity with budget management and public participation units
	Car and Mortgage Fund	Car and Mortgage Fund	Improved employees 'welfare	Percentage of staff accessing car and mortgage fund	0.05	1%	0.04	Work in Progress

DEPARTMENT: AGRICULTURE

Crop Development	Land and Crop Productivity Management	Promotion of soil fertility	Undertake soil sampling & testing in 15 wards	No. of soil samples tested	200	180	20	Soil sampling and analysis expected to be carried out in the next allocation
	Land and Crop Productivity Management	Promotion of high-value fruit trees and seeds	Facilitate access & use of certified and quality planting materials among farmers	No. of fruit tree seedlings distributed	1,500	1,400	100	additional procurement to be done when funds are available.
				Tons of seeds distributed	20	20	0	additional procurement to be done when funds are available.
	Land and Crop Productivity Management	Promote adoption of climate smart agriculture technologies, innovations & Management practices	Promote Conservation Agriculture	No. of farmers brought on board	200	160	40	The desire to promote CSA
	Strategic Food Security Services & post-harvest management	Enhancement of storage facilities	Facilitate completion of Kinamba, Mutanga & Sipili warehouses	% Completion of ware house	3	1	2	Structures and basic equipment's in place. The WRS expected to be put in place progressively in the next 2 years
	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	12	8	Increased desire for profitable farming
		Enhance contract farming	Enter farmers into contract farming	No. of farmers on contract	300	100	200	Increased number of large-scale horticultural firms.
	Irrigation Development and Management	Development and enhancement of irrigation infrastructure	Excavation and repair of irrigation schemes to be undertaken.	-No of dams/pans excavated / desilted. - No of irrigation schemes / water projects established	300	15	285	Aggressive irrigation infrastructure development is expected in future once funds are available.

LIVESTOCK SECTION

Programme: Livestock Resources Management and Livestock Marketing /Value Addition programmes.

Outcome: Improved livestock productivity and incomes from livestock-based enterprises.

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/2025			Remarks
Livestock resource management / dev't; and Livestock marketing/ value addition programmes.	1) General Extension provision		Farmers reached through farm visits	No of farmers reached through farm visits	200	130	70	Extension service provision continues
			Farmer trainings conducted (Residential & Non-residential)	No of trainings conducted	180	100	80	Extension service provision continues
			Technology demonstration s conducted	No of demonstration s conducted in the various livestock VCs.	100	80	20	Extension service provision continues
			Sensitization meetings / barazas held	No of sensitization meetings conducted.	30	25	5	Extension service provision continues
			Field-days / Exhibitions held	No of field days held	4	2	2	Extension service provision continues
			Workshops / seminars conducted.	No of workshops / seminars conducted	4	3	1	Extension service provision continues
			Farmer tours conducted	No of farmer tours conducted.	5	4	1	Extension service provision continues
			Training of value chains in dairy, sheep/goats, indigenous chicken, bee-keeping, and beef	Number of value chain groups trained; Level of VC linkages; % increase in returns from the enterprises.	4	4	0	Extension service provision continues
			Contract farming	No. of farmers / CIGs recruited into contract Farming; Increase in production; No of contracts; increase in returns from the respective enterprises.	2	1	1	Extension service provision continues
			Formation of milk cooperatives	Number of cooperatives formed; - % Increase in returns from dairy enterprise.	2	0	2	Extension service provision continues
			Strategically targeted dairy farmers' trainings in milk production	Number of farmers trained in dairy; - % increase in milk sales / returns.	10	7	3	Extension service provision continues

			Coordinate initiatives targeting the reduction of the current high livestock mortality rates in the county	Number of mitigation initiatives undertaken; % reduction in mortality rates.	4	3	1	Extension service provision continues
			Conduct / attend range condition and food security / livestock condition assessment	Number of food security assessment / monitoring done. - Level of timely preparedness in disaster response.	4	2	2	Extension service provision continues
		Monitoring and Evaluation	Coordination /implementation of livestock production related projects funded by partners / stakeholders.	Number partner coordinated projects; - Level of coordinated project implementation.	2	1	1	Extension service provision continues
			Supervisions and backstoppings .	Number of supervisions/ backstopping made; - Level of effective / efficient extension service delivery.	12	11	1	Extension service provision continues
			Holding / Participating in liaison meetings, seminars, workshops, professional bodies meetings /symposium. and conferences	Number of meetings, workshops, seminars, symposiums and conferences attended / held.	10	7	3	Extension service provision continues
			Collation, compilation and submission of periodical reports	Number of reports submitted; -Level of effective / efficient communication.	4	3	1	Extension service provision continues

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 2024/2025 Target(s)	Actual		Remarks
VETERINARY	1) Animal Health and Disease Management	Veterinary Services	Coordinate procurement of vaccines (FMD, LSD, PPR,CCPP	Amounts of vaccines procured, collected and	1,500	1,500	0	procured

			and S&G Pox)	distributed to sub-counties				
			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	1,000	700	300	Vaccination against FMD, LSD and S&G Pox
			Coordinate disease surveillance activities (Active and Passive disease surveillance)	No of disease surveillance reports Disease hot spots mapped and control strategy developed	500	300	200	Surveillance reports
			Coordination of certification of breeding animals for export to neighbouring countries	Number of animals certified for export	70	20	50	Animals certified for flushing of embryos for export
			Coordinate livestock identification and traceability activity through cattle tagging with RFID ear tags	No. of animals fisted with RFID ear tags % Increase in niche market contracts and increase in consumer confidence	1,000	300	700	3500 RFID ear tags available for tagging
			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	1,000	500	500	Ongoing
			Coordination of licensing of private A.I. service providers	No of A.I. service providers licenced. Improved breeds and increase in average milk production to 7liters	25	15	10	Both in Laikipia East and Laikipia West
			Coordinate and supervise licensing of slaughter facilities and meat containers	No. of facilities licenced and containers licenced	150	56	94	licensing ongoing
			Coordination of annual supervision of livestock	No. of livestock input suppliers	100	12	88	Ongoing

			input suppliers for compliance	supervised and their compliance status. CompContract farming opportunities for animal products free from drug residues				
			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	30,000	1,000	29,000	Ongoing
	Livestock value addition and \processing	Veterinary Services	Coordinate procurement of slaughterhouse hygiene enhancement equipment	Number of slaughterhouse hygiene equipment procured and distributed to slaughterhouses	4	4	0	Complete
			Coordination of trainings and licensing of slaughter men and hides and skins curing premises. Sensitize player in hides and skin business to form cottage industries for value addition	No slaughtermen licensed. % reduction in hides and skins defects and % of increase in tonnes of hides and skins marketed No of cottage industries started in the county	100	20	80	Licensing is ongoing

Programmes and Sub-Programmes Performance Report for the Period Ending 30th September 2024 (Non-Financial Information)

Programme : FISHERIES PRODUCTION

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/25 Target(s)	Actual	Variance	Remarks
FISHERIES	Fisheries Development and Management	fisheries services	Farmers reached through farm visits	No. of farmers reached	900	200	700	Ongoing
			Farmer trainings conducted (Residential & Non-residential)	No. of trainings conducted	20	26	-6	Ongoing
			Number of demonstrations	No. of demonstrations conducted	30	10	20	Ongoing
			Sensitization meetings / barazas held	No. of meetings held	25	12	13	Ongoing
			Number of field-days / Exhibitions	No. of field - days held.	20	15	5	Ongoing
			Workshops / seminars conducted.	No. of workshops conducted.	6	4	2	Ongoing

			Number of farmer tours	No. of tours conducted	4	2	2	Ongoing
			Dams aquaculture	Number of fingerlings stocked	300,000	100,000.00	200,000	Ongoing
			Fish and fish products value addition	Number of fish value addition demonstrations conducted	3	0	3	Ongoing
Programmes and Sub-Programmes Performance Report								
Outcome: Sustainable priority value chains for improved income, food and nutrition security								
	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/25 Target(s)	Actual	Variance	Remarks
	Promotion of climate smart technologies, feed pelleting and formulation and oestrus synchronization	Value chain development	Facilitate the identification of the opportunities & innovations. -Facilitate the conducting of relevant trainings / capacity building. - Promotion of climate smart technologies	Number of SPs and VCAs capacity build. No of VCAs registering improved productivity No of VCAs registering post-harvest losses.	1,500	400	1,100	Capacity building trainings on progress;
	Business development	Business development	Facilitate trainings of VCAs members in Entrepreneurial skills. Enhance the capacity of 15 SPS on entrepreneurial skills	Number of VCAs strengthened in entrepreneurial skills. No of VCAs implementing bankable business plans	1,500	600	900	56 value chain organization training on business plan development; trainings on progress
	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	500	1,000	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	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	5	4	1	Ongoing

			of stakeholders in consultation and coordination structures, Support preparation and launching Sector policies,	rolled out, number of priority value chain plans launched and rolled out,				
	5. Programme Monitoring, Evaluation and Communications for improved delivery	Monitoring, Evaluation and communication	Development of Agricultural sector website, M&E TWGs facilitation, Customer satisfaction surveys, routine M&Es, Documentation of success stories	Documentation of success stories, Routine M&E	10	5	5	Ongoing
DEPARTMENT: EDUCATION								
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.	10	0	10	No rehabilitation and equipping of Vtc has begun will commence in quarter 2
	Collaboration and partnerships on skills and technology transfer.		Increased number of partnerships.	Number of partnerships and collaboration implemented.	4	0	4	Two collaboration self-help center improving employability for VET graduates. Training of graduates on soft skill, financial literacy and entrepreneurship.
	Early Childhood Education Development.	ECDE	Improvement of ECDE structures.	Number of ECDE Centres upgraded and constructed	15	0	15	Works not yet began will begin in the next quarter after BQ is issued
			Increased teaching learning resources.	Number of ECDE provided with Digital teaching/learning resources.	132	0	132	Ongoing
			design home-grown feeding program	Number of ECDE centers implementing feeding program	150	0	150	Will commence in quarter 2
	Education empowerment.	Administration	Increased number of beneficiaries on bursary and scholarships awards	Number of additional needy students supported annually	10,000	0	10000	The bursary disbursement will begin in quarter 2.

	Basic Education School Infrastructure Support	Administration	Improved learning environment in schools	Number of schools benefiting	10	0	10	Will commence in quarter 2
	Children institution support programme	CEDC	Reduced number of vulnerable children	Percentage of children rehabilitated	122		122	Ongoing
DEPARTMENT: INFRASTRUCTURE								
Administration planning and support services	Administration Services	Administration	Improved work environment	% Of staff with adequate office space and equipment	90%	70%	20%	Availability due to relocation to Rumuruti
	Personnel Services		Improved service delivery	% Of staff promoted	100%	10%	90%	Usually happens on demand and when due
				% Of staff trained	80%	5%	75%	Insufficient funds
				No. of staff recruited	10	0	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%	95%	5%	Notice of Completion of County Spatial Plan in Place
				No of centres with approved Land Use Plans	4	0	4	Rumuruti Spatial Plan still awaiting approval by County Assembly
				Level of Completion of the County Land Information and Management System	30%	10%	20%	Inadequate Funds
				No of surveyed urban and market centres	4	0	4	Inadequate Funds
			Level of establishment and Implementation of the GIS Lab	96%	95%	1%	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	0	100	Ongoing Tenure Regularization Exercises in Likii A settleemnt 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%	0	100%	Inadequate Funds

				Level of completion and Establishment of an online development application and approval system	50%	0	50%	Inadequate Funds
				Level of completion of formulation and implementation on development control guidelines and regulations	30%	0%	30%	Inadequate Funds
				Level of establishment of a Building enforcement and inspection unit.	50%	30%	20%	Building inspection and Enforcement Teams established at Ward Level
				No of Development applications and approvals	200	350		Increased inspection and enforcement led to increased numbers of development applications
			Enhanced Dispute Resolution on Land Related Matters Acquisition and maintenance of equipment	No of Disputes Resolved	10	50		Promote Alternative Dispute Resolution Mechanisms
				No. of Double cab pickups	2	0	2	Inadequate Funds
				No. of Motorbikes	4	0	4	Inadequate Funds
	Survey and Planning Services	Survey and Planning	Increased efficiency in land planning and information management	Level of completion of the county spatial plan and legal framework	100%	95%	5%	Notice of Completion of County Spatial Plan in Place
				Level of establishment and implementation of a map amendment centres	100%	100%	0%	Map amendment centre operational
				Level of establishment and implementation of GIS lab	100%	95%	5%	GIS Lab set up in partnership with FAO
			Improved urban infrastructure	Level of completion of smart town works	50%	0%	50%	No funds availed in the period
			Tracking project performance	Level of project performance	70%	0%	70%	No funds availed in the period
			Enhanced protection of natural resources	Level of conservation	60%	0%	60%	No funds availed in the period
			Strategic project monitoring and interventions					
			Environment and Natural resources					

Land and Housing Management	Housing Improvement	Directorate of Land, Housing and Urban Development.	Well maintained county houses	% Of improved housing facilities	80%	0%	80%	8 Housing units in Rumuruti to be converted to Offices
				% Level of completion of new housing units	60%	0%	60%	Inadequate funds allocated
				% Of adoption of alternative housing technologies	80%	0%	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%	0%	Responded to all project requests within budget limits
				Level of completion of legislations for standards and policies	60%	30%	50%	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%	0%	All reports presented by Inspectorate have been attended to
Roads Network Improvement Housing and Urban Development	Roads Network Improvement	Directorate of Roads and Transport	Roads upgraded to gravel standards	No. of kilometres upgraded to gravel standards;	400km	20km	380Km	Actual is based from leasing program while the balance to be done through procurement
			Roads tarmacked	Km of urban roads tarmacked annually	20Km	0km	20 Km	Awaiting procurement process
	Bridge Infrastructure Services		Operational bridges	No. of bridges constructed	1 long span 3 medium span	0		
	Mechanization Services		Road machinery maintained	No. of functional machinery	2 graders, 4 trucks, 1 drum roller and 2 excavators	3 graders, 4 trucks, and 2 excavators	1 drum roller	Overhaul of equipment in progress
	Leased equipment maintenance and operations		Enhanced operations of leased equipment	Percentage performance of leased equipment	100%	100%	0%	
	Heavy Equipment Maintenance		Well maintained heavy equipment	Percentage level of maintained equipment	100%	100%	0%	
	Mechanization services		Increased use of mechanization in road construction	Quality of roads constructed or maintained	80%	0%	80%	Awaiting procurement process
	Road works		Periodic maintenance of rural roads	Percentage of roads maintained	70%	20%	50%	50% awaits procurement process
Renewable /Green	County renewable/	Directorate of Energy	County Energy Plan	% Of Energy Plan Completed	100%	0%	40%	Solution formulation ongoing.

Energy Services	Green energy services		Electricity Reticulation Policies and Strategies	Electricity Reticulation Policies and Strategies	30%	0%	20%	Energy policy and Bill currently in development
			Gas Reticulation Policies and Strategies	% of gas reticulation policy and strategy completed	30%	0%	20%	
			Public Institutions Served	No. of new public institutions served	10	0	10	Inadequate funds allocated
			Households Served	No. of new households served (Pilot)	50	0	50	Inadequate funds allocated
			Renewable Energy Projects Supported	No. of projects supported	2	0	1	Supporting Rumuruti Solar
			Upscale household electricity access rate	No. of new households connected.	100	0	100	Inadequate funds allocated
			New installation or upgrade of low-capacity transformers	No. of new Transformers installed/upgr aded	20	0	20	Inadequate funds allocated
			Adoption of improved Cook stoves	No. of cook stoves provided to Institutions	20	0	20	Inadequate funds allocated
		No. of cook stoves provided to Households		400	0	400	Inadequate funds allocated	
		No of households installed with biogas (pilot)		20	0	20	Inadequate funds allocated	
			Establish renewable energy centres in TVETs	No. of energy centres established	2	0	2	Inadequate funds allocated
	Street Light Initiative	Directorate of Energy	Payment of streetlight power bills	No. of monthly bills paid	12 months	2 months	10 months	July-August Bills Paid.
			New Streetlights Installed	No. of new streetlights installed.	50	0	50	Inadequate funds allocated
			Maintenance and repair of streetlights and floodlights	No. of streetlights and floodlights maintained and repaired	250	5	170	Streetlight and floodlight maintenance ongoing
			New floodlight high mast installed	No. of new Floodlights installed.	30	0	30	Inadequate funds allocated
DEPARTMENT: EDUCATION								
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.	10	10	0	rehabilitation and equipping of Vtc commenced in quarter 3

	Collaboration and partnerships on skills and technology transfer.		Increased number of partnerships.	Number of partnerships and collaboration implemented.	4	2	2	Two collaboration self-help center improving employability for VET graduates. Training of graduates on soft skill, financial literacy and entrepreneurship.
	Early Childhood Education Development.	ECDE	Improvement of ECDE structures.	Number of ECDE Centres upgraded and constructed	15	12	3	Works ongoing
			Increased teaching learning resources.	Number of ECDE provided with Digital teaching/learning resources.	132	0	132	Ongoing
			design home-grown feeding program	Number of ECDE centers implementing feeding program	150	0	150	Will commence in quarter 3
	Education empowerment.	Administration	Increased number of beneficiaries on bursary and scholarships awards	Number of additional needy students supported annually	13,780	0	13,780	bursary disbursed.
	Basic Education School Infrastructure Support	Administration	Improved learning environment in schools	Number of schools benefiting	10	7	3	Ongoing
DEPARTMENT: TRADE								
Administration, Planning and Support Services	Administration services	Administration	Efficient and effective delivery of services	Percentage of complaints /compliments received and resolved	100%	20%	80%	Delayed court proceedings
	Personnel services		improved staff performance	% of staff full realizing their performance targets	100%	30%	70%	Inadequate funding and mobility
	Law and policy development		Improved business environment	No. of laws and regulations enacted	3	1	2	legislations under Draft stage at cabinet level.
Tourism Development and Promotion	Tourism Promotion and Marketing	Tourism	Promotional events held	No of events held.	5	2	3	Budgetary constraints affecting implementation.
			Enhanced Product Development	No. of products developed	3	1	2	Online presence through facebook and instagram as a promotional package.
	Tourism Infrastructural Development		Operational and Safe tourist sites	No. of rehabilitated tourist sites	4	1	3	Zipline at Thompson Falls at procurement stage, Equator signage as well as Thompson Falls routine maintenance and gate construction projects completed. Kirimon Game Reserve establishment

								project at planning stage. Budgetary constraints affecting implementation.
Trade and investment	Market Infrastructure Development	Trade	Functional markets	Number of markets constructed/R rehabilitated	9	4	5	Budgetary constraints
			Complete market stalls	Number of market stalls constructed	28	34	-6	8 Kinamba market stalls operationalization in process; Relocation works for the 20 Ngarengiro market stalls is ongoing. 6 Sipili market stalls allocated
	Informal Sector Development		Functional market toilets	Number of market toilets Constructed/r rehabilitated	2	0	2	Change of supplementary budget to other projects
			Functional Boda boda Shades	Number of bodaboda shades constructed/rehabilitated	8	10	-2	Work complete
	Trade promotion		Holding business forums and Exhibitions	No of business forums/Exhibitions held	3	5	-2	
			Capacity building of MSMEs	No of MSMEs trained	120	130	-10	KEBS Standardization and certification of products training and Leadership training from World vision
	Promotion of Fair Trade Practices	Weights And Measures	Consumer Protection	Number of business premises with weights and measures equipment mapped	500	700	-200	Business coverage was within work premises. Limited mobility needed
				Number of verified, tested & stamped traders weighing &measuring equipment	1500	515	985	Inadequate funding and mobility
	Co-operative Development and Marketing	Laikipia County Co-operative Development Revolving Fund	Co-operative Revolving Fund	Disbursement of loans	Amount of money	30M	20,5M	12.5M
Recovery of loans				Amount of money	30M	26.6M	4.4M	Late Receipt of application forms
Co-operatives funded				No of Co-operative Societies	15	8	7	Late Receipt of application forms
Board meetings				Number of meetings	4	4	0	Held two board meeting due the approval of the extension

			Value chain promotion	No of value chain funded	4	4	0	Soya beans seed Multiplication proposal was funded
			Public engagement/ Leaders meeting	Number of engagements	4	4	0	Held one leaders training on building and construction workshop
			Capacity Building - staff and board	No of Training	2	2	-	Held discussion on the extension of the fund as per PFM Regulations 2015
			Policy Development/ Legal framework review	Number of policies	2	1	1	Awaiting conclusion on the Extension of the Fund to enable undertaking the necessary development of the requisite policies and/or legal framework
			Quarterly reports	Number of reports	4	4	-	Submitted quarterly report to County Treasury and COB
		Cooperative marketing and development	launch of cooperatives	launch reports	3	8	(5)	launch programme s planning on going
			members education days	members education reports	110	10	100	continuous members training and information
			special general meetings	SGMs reports	50	12.00	38.00	SGMs mandates achievements
			Cooperative directors information	director's information status	60	11	49	information and prudent governance and management.
			coop movement staff training	information reports	40	2	38.00	information and prudent admin of coop model
			Tours and visits	reports	4	1	3	informed movement
			Cooperative director's meeting	reports and minutes	58	13	45	Prudential management in Cooperatives
			stakeholder forums	forum reports	30	7	23.00	Cooperative movement empowerment
			dormant Cooperative revivals	revival status	6	5	1.00	continuous cooperative revival programme
			coop leaders meeting	reports	4	2	2	Cooperative leaders engagement with county leadership
Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Laikipia County Enterprise Fund	Recovery of loans	Amount of money	10.25M	6	4	Forwarded defaulters list to the County Attorney for further legal action and recovery.
			Board meetings	Number of meetings	4	4	0	Held the meetings on 26th July 2023, 5th September 2023, 7th February 2024 and 29th July 2024
			Value Chain Promotion	No of value funded	1	0	1	Financed Lamuria Dairy Value Chain Group by purchasing silage multi-purpose choppers worth Ksh 300,000

			Public engagement/ group trainings	Number of engagements	300	47	253	Groups trained and 5 public forum with beneficiaries of Tigithi ward on 14th September 2023, Marment Ward on 18th October, Umande, Ngobit, Mukogodo East and Segera ward on 16th November 2023, Githiga, Rumuruti, Ol-moran Igwamiti and Sosian on 17th November and Salama ward on 6th December 2024. 30 Groups were trained on April
			Capacity Building staff and board	No of training	5	3	2	Held a training and induction for board and staff on 17th July 2023
			Resource mobilization	Number of proposals	4	0	4	
			Policy Development/ Legal framework review	Number of policies	1	1	0	Held a meeting with the legal team on the overall policy framework of the Fund
DEPARTMENT: GENDER								
Sports, Talent Development and Social Service	Sports, talent Development and Promotion.	Sports and Talent development	Increased sporting activities.	Number of sports tournaments held.	4	1	3	The Kicosca games held in November 2025, Kyisa and unity cup will be held in quarter 4.
			Improve access to social protection interventions.	Number of beneficiaries.	1000	200	800	On-going
	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	7	1	6	Will begin in quarter 4.
	Children institution support programme	CEDC	Reduced number of vulnerable children	Percentage of children rehabilitated	122	8	114	Ongoing
DEPARTMENT: WATER								
Water Services	Rural water supply and sanitation	Water	Improved access to clean and safe water	% of households served with clean and safe water	20	18	2	Procurement issues resolved in end of quarter three hence implementation accelerated in fourth quarter .
			improved access to sanitation	% of population with access to Pit latrines and septic tanks	20	16	4	Community sensitization successful; infrastructure rollout completed in key areas.

Environment and Natural resources	Solid Waste Management	Environment	An efficient and effective solid waste management system	Tonnage of waste collected, transported and safely disposed	150	120	30	Equipment repairs and fuel supply stabilized by mid-year, enabling improved collection.
	Human-Wildlife Conflict Prevention		Electric fence installed	No. of kilometres of fence installed and maintained	30	25	5	Favourable weather and land access improvements allowed faster fencing infourth quarter.
	Natural resources management		Support to resource user associations	No. of resource user associations supported	45	42	3	Disbursement issues resolved; nearly all viable associations supported.
	Climate change mitigation and adaptation		Increased afforested land and farms	Number of additional hectares under tree growing	150,000	140,000	10,000	Full nursery rollout completed; high uptake by community farmers.
	Integrated rangelands rehabilitation		Increased land under pasture reseeded	Number of hectares under pasture reseeded	5,000	4,800	200	Rains normalized by quarter two; reseeded scaled up effectively through local partnerships
General Administrative Services	Administration and Planning Services		Improved service delivery	Improved service delivery No. of operations supported	100	95	5	Most administrative operations completed; few pending due to restructuring.
	Personnel services		Efficient office supplies and service delivery support	% increase in the level of office supplies and service delivery support	100	90	10	Procurement streamlined; supply levels met fourth quarter targets
			Improved staff performance	% of staff meeting their performance appraisal targets	100	85	15	Reviews conducted; training enhanced staff output.
			Strategic Project Monitoring and Intervention	Adequate Drought response	No of drought mitigations	100	90	10