



COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

FY 2025/2026 SECOND QUARTER BUDGET IMPLEMENTATION REPORT

JANUARY 2026

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FOREWORD

The Financial Year (FY) 2025/2026 budget marks the fourth year of implementing the Third Generation County Integrated Development Plan (CIDP 2023–2027), themed “Creating opportunities and nurturing potentials”. This budget, anchored on the County Annual Development Plan (ADP) 2025/2026, is dedicated to stimulating the local economy to achieve shared prosperity.

Our development agenda remains focused on key priorities: expanding access to potable water, transforming agriculture for food security, strengthening universal healthcare, enhancing land tenure security, automating government services, and empowering our youth through sports and enterprise development. By translating long-term CIDP priorities into actionable annual programmes, we are ensuring that development is inclusive, transparent, and accountable through active citizen participation.

This Second Quarter Budget Implementation Report provides a transparent assessment of our revenue collection and expenditure performance, alongside non-financial accomplishments. While we have made strides, this report also highlights challenges such as financing delays and procurement constraints that we are actively working to address to enhance service delivery for all citizens of Elgeyo Marakwet.



ALPHAEUS TANUI,
CECM, FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The preparation of this FY 2025/2026 Second Quarter Budget Implementation Report is a collaborative effort involving various departments and stakeholders. The County Treasury acknowledges the invaluable contributions of all County Executive departments and the County Assembly for their dedication in providing timely financial and non-financial data, which was essential for compiling this comprehensive assessment.

We also express our gratitude to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA) for their continued guidance in public financial management.

Furthermore, we appreciate the active participation of the citizens of Elgeyo Marakwet, whose involvement in identifying development priorities remains the cornerstone of our accountability and transparency. Finally, we thank all technical teams and staff within the County Treasury who worked tirelessly to analyze the data and finalize this report.



**CHIEF OFFICER,
FINANCE AND ECONOMIC PLANNING**

EXECUTIVE SUMMARY

The Elgeyo Marakwet County FY 2025/2026 Second Quarter Budget Implementation Report, covering the period ending 31st December 2025, highlights a period of constrained performance, with an overall expenditure of Ksh 1,917,024,667 against an annual budget of Ksh 8,849,613,252, resulting in an absorption rate of 21 percent.

Revenue performance for this quarter reached 37 percent of the target, marking a 4 percent decline compared to the same period in the previous financial year, primarily due to delayed disbursements of equitable shares and conditional grants. While the recurrent budget (Ksh 4,880,595,477) and development budget (Ksh 3,969,017,775) were established to drive key CIDP objectives—such as expanding potable water access, enhancing food security, strengthening healthcare, and youth empowerment—the overall implementation was notably hindered by challenges in the procurement process, specifically the adoption of a new electronic government procurement (e-GP) system, and persistent delays in funding from the national government.

Consequently, departmental expenditure varied significantly, with the Department of Health Services recording the highest absolute expenditure, while the Department of Cooperatives, Trade, Industrialization, Tourism, and Wildlife recorded the lowest absorption rate at 5 percent.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AI	Artificial Insemination
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
eGPS	Electronic Government Procurement
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally Led Climate Action Program
FY	Financial Year
HMIS	Health Management Information System
HRIS	Human Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplements
IFMIS	Integrated Financial Management Information system
KDSP	Kenya Devolution Support Programme
Ksh	Kenya Shillings
KUSP	Kenya Urban Support Program
KYISA	Kenya Youth Inter County Sports Association
MCA	Member of County Assembly
EMCEF	Elgeyo Marakwet County Empowerment Fund
EMHA	Elgeyo Marakwet Hospitality Association
MSME	Micro, Small and Medium Enterprise
MT	Metric Tones
NAVCDP	National Agricultural Value Chain Development Project
NCDs	Non Communicable Diseases
O&M	Operations and Maintenance
OCOB	Office of Controller of Budget
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments

PFM	Public Finance Management
PICD	Participatory Integrated Community Development
PPPs	Public Private Partnership
PWD	People With Disability
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SHA	Social Health Authority
SHG	Self Help Group
SHIF	Social Health Insurance Fund
SRC	Salaries and Remuneration Commission
TICA	Turkish Cooperation and Coordination Agency
TRA	Tourism Regulatory Authority
UHC	Universal Health Care
UHC	Universal Health Coverage
UIG	Urban Institutional Grants
VTC	Vocational Training Centre
WB	World Bank
WRI	World Resources Institute

KEY HIGHLIGHTS

FY 2025/26 Approved Budget Estimates

The approved budget estimates for FY 2025/26 amounts to Kshs. 8,849,613,252, comprising Kshs. 8,140,613,252 (91.99 percent) allocated to the County Executive and Ksh 709,000,000 (8.01 percent) to the County Assembly. Of the total budget, Ksh 4,880,595,477 is earmarked for recurrent expenditure, and Ksh 3,969,017,775 for development, representing 55 percent and 45 percent of the total budget, respectively.



Figure 1: Total Projected Revenue Basket and Receipts for the FY 2025/26

The county's total revenue target for the year is Ksh 8,849,613,252. This amount consists of Kshs. 5,049,704,514 from the equitable share, Ksh 1,432,442,748 from conditional allocations (loans, and grants), Kshs. 1,910,036,119 from FY 2024/25 reallocations and Ksh 457,429,872 projected as own source revenue.

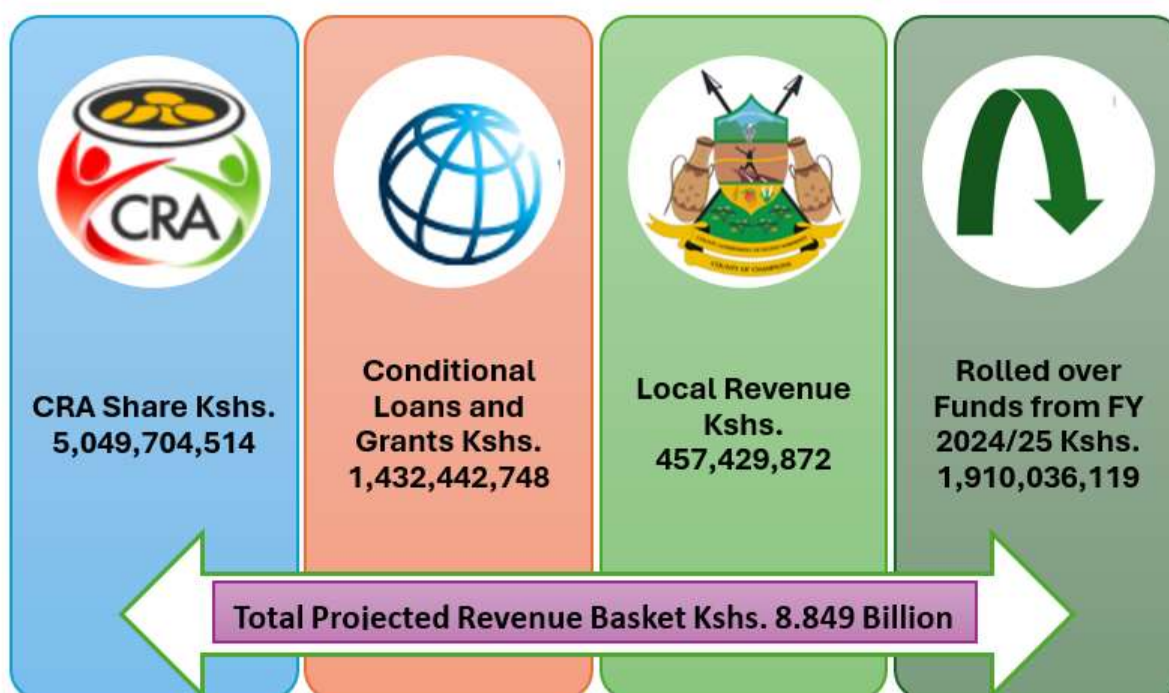


Figure 2: Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 Second Quarter Revenue Receipts

Revenue performance by the end of the second quarter of FY 2025/26 stood at 32 percent, with cumulative receipts of Ksh 2,861,750,115 against a target of Ksh 8,849,613,253.

The performance comprised KShs 870,757,084 (30 percent) from the equitable share, Ksh 1,910,036,119 from FY 2024/25 reallocations (68 percent) and KShs 80,956,912 (3 percent) from own source revenue. The own source collections included KShs 68,813,465 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 12,143,447 from normal revenue streams.

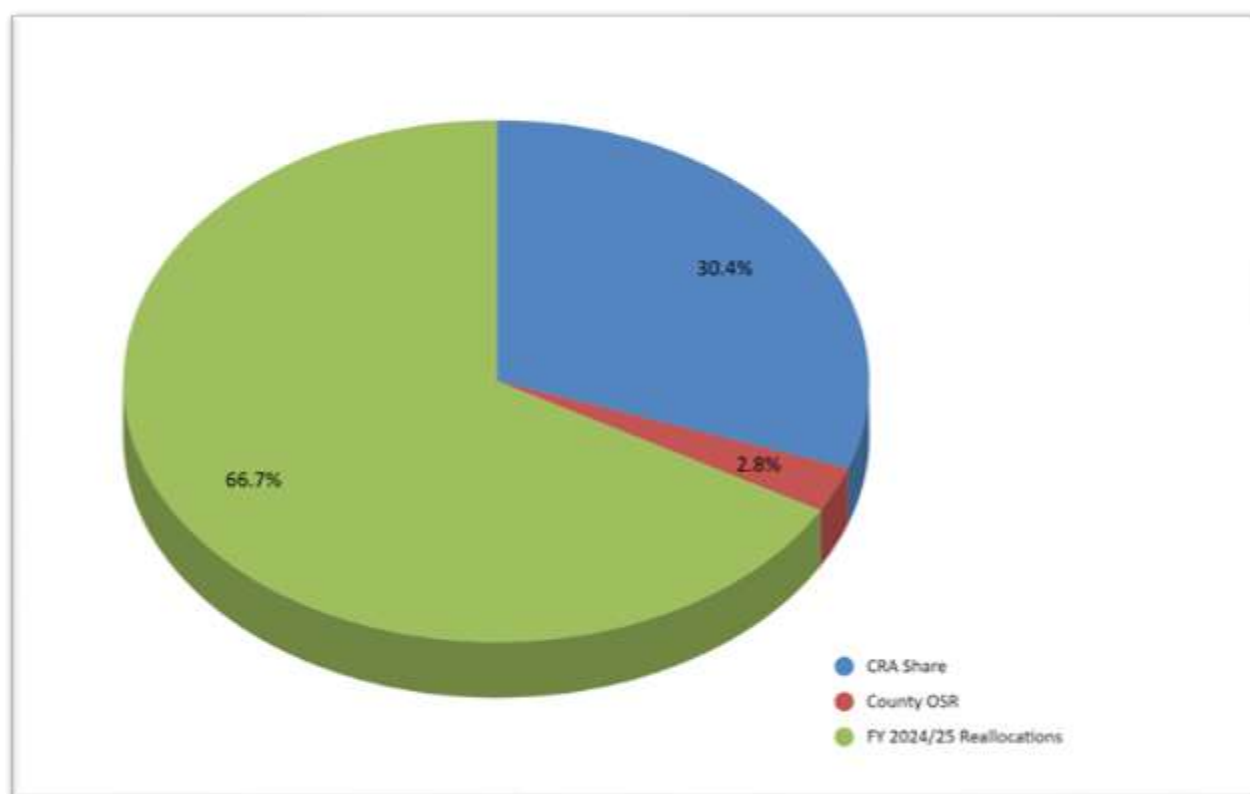


Figure 3: FY 2025/26 second quarter Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the quarter stood at Ksh 1,917,024,667 against an annual budget of KShs 8,849,613,252, translating to an overall absorption rate of 21 percent. The County Executive utilized KShs 1,780,898,338, achieving a 22 percent performance rate, while the County Assembly spent KShs 136,126,329, representing 19 percent absorption rate.

Recurrent expenditure for the period was Ksh 1,693,845,816 comprising Ksh. 1,557,719,487 for the County Executive and Ksh 136,126,329 for the County Assembly. Development expenditure during the period was Ksh 223,178,851, reflecting an absorption rate of 6 percent.

Expenditure Analysis per Department

The Department of Health Services recorded the highest absolute expenditure of Ksh 764,788,422 while Sports, Youth Affairs, Culture, Children and Social services recorded the lowest expenditure of KShs. 21,141,927.

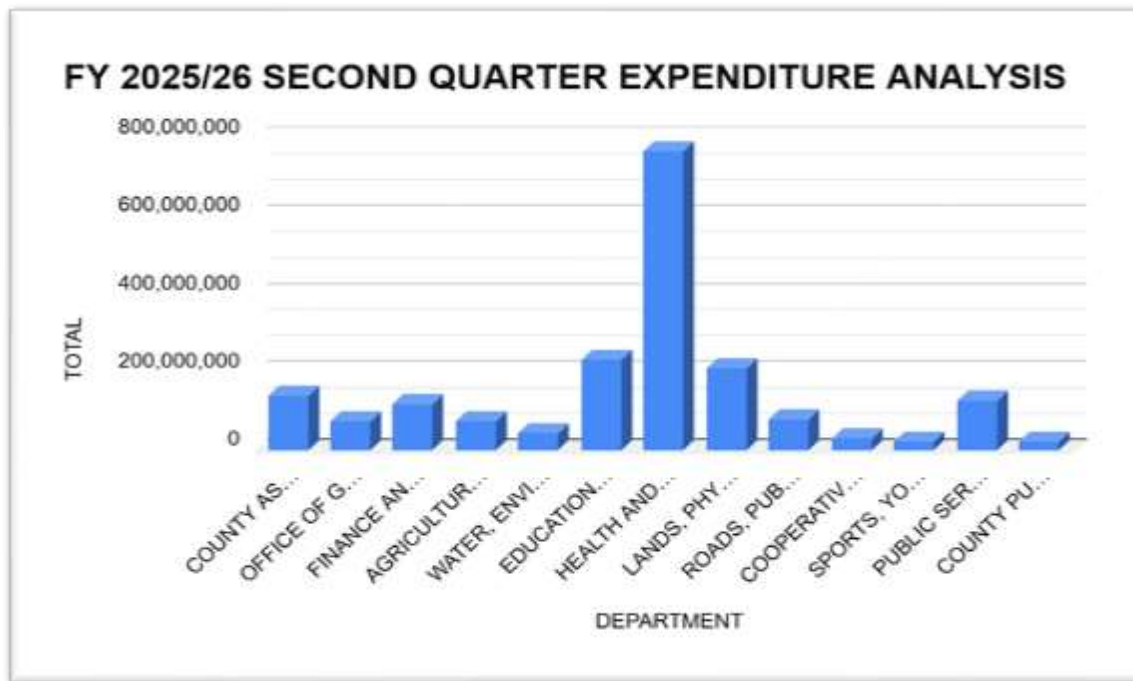


Figure 4: Overall Expenditure per Department

Absorption Capacity

The County Government's absorption rate for the second quarter of FY 2025/26 was 21 percent which was largely affected by challenges encountered in budget implementation during the period. These included delays in the disbursement of conditional allocations, loans, and grants and procurement process. Finance and Economic planning department recorded the highest absorption of 50 percent while the department of Cooperatives, Trade, Industrialization, Tourism and Wildlife recorded the lowest absorption of 5%.

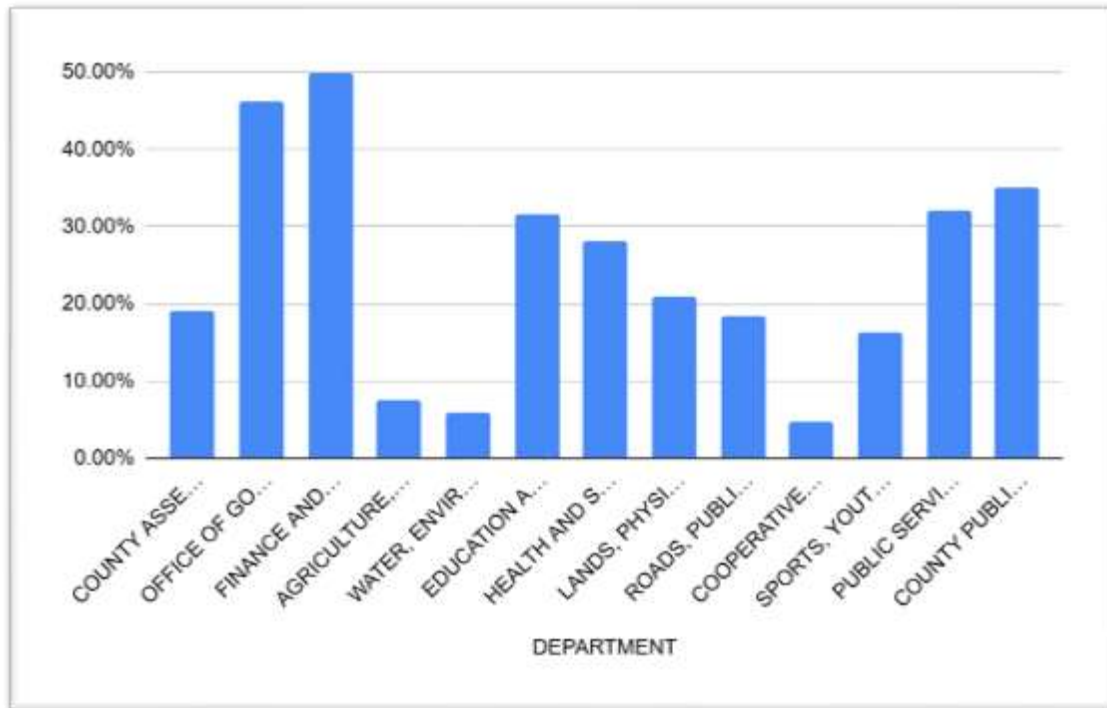


Figure 5: Overall Expenditure absorption per Department

1.0. INTRODUCTION

The FY 2025/2026 Budget is the fourth budget under implementation of the Third-Generation County Integrated Development Plan (CIDP 2023–2027), themed “Creating opportunities and nurturing potentials.” The budget is anchored on the County Annual Development Plan (ADP) 2025/2026, which focuses on stimulating local economies to achieve shared prosperity.

The budget is designed to achieve the following key objectives:

- i. Expanding access to potable water through last-mile connectivity for both domestic and agricultural use
- ii. Transforming agriculture to enhance food security and improve livelihoods through value chain development
- iii. Strengthening universal healthcare
- iv. Enhancing security of land tenure through succession programmes and urban infrastructure development
- v. Automating government services, procedures, and innovative systems
- vi. Mobilizing resources through enhanced automation of revenue collection, expansion of tax base, and strengthening strategic partnerships
- vii. Investing in youth empowerment and sports development
- viii. Decentralizing service delivery by strengthening local service units to improve accessibility, governance, and public participation at the grassroots level.
- ix. Translates the long-term priorities and strategies contained in the CIDP into annual actionable programmes and projects.
- x. Ensures citizens and stakeholders participate in identifying development priorities, thereby promoting: Inclusiveness, Transparency, Accountability and ownership of project

The report presents the County’s financial and non-financial performance for the second quarter of FY 2025/2026.

1.1. Rationale for County Budget Implementation Reports

The Second quarter Budget Implementation Report has been prepared pursuant to Section 166(4)(a) of the Public Finance Management Act (PFMA), 2012, which requires the County Treasury to compile and submit quarterly budget implementation reports to the County Assembly, while forwarding copies to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA) within one month after the close of each quarter.

This report serves as a tool for tracking the utilization of public resources in relation to the approved budget, thereby enhancing accountability and transparency in public financial management. It provides an assessment of revenue collection and expenditure performance, together with non-financial accomplishments realized during the review period. Further, the report identifies key emerging issues and

challenges impacting budget implementation and outlines recommendations intended to improve efficiency and effectiveness in budget execution.

1.2. Budget Trends from FY 2023/24 - FY 2025/26

The figure below presents the County's development and recurrent budgets comparative analysis for FY 2023/24 to FY 2025/26. Personnel emoluments consistently increased from Ksh 2.8 billion in FY 2023/24 to Ksh 3.1 billion in FY 2025/26 and operations and maintenance increased from 1.3 billion in FY 2023/24 to 1.7 billion in FY 2025/26. Capital expenditure rose from Ksh 2.5 billion to Ksh 3.9 billion indicating a gradual shift towards increased investment in development activities despite recurrent costs remaining dominant.

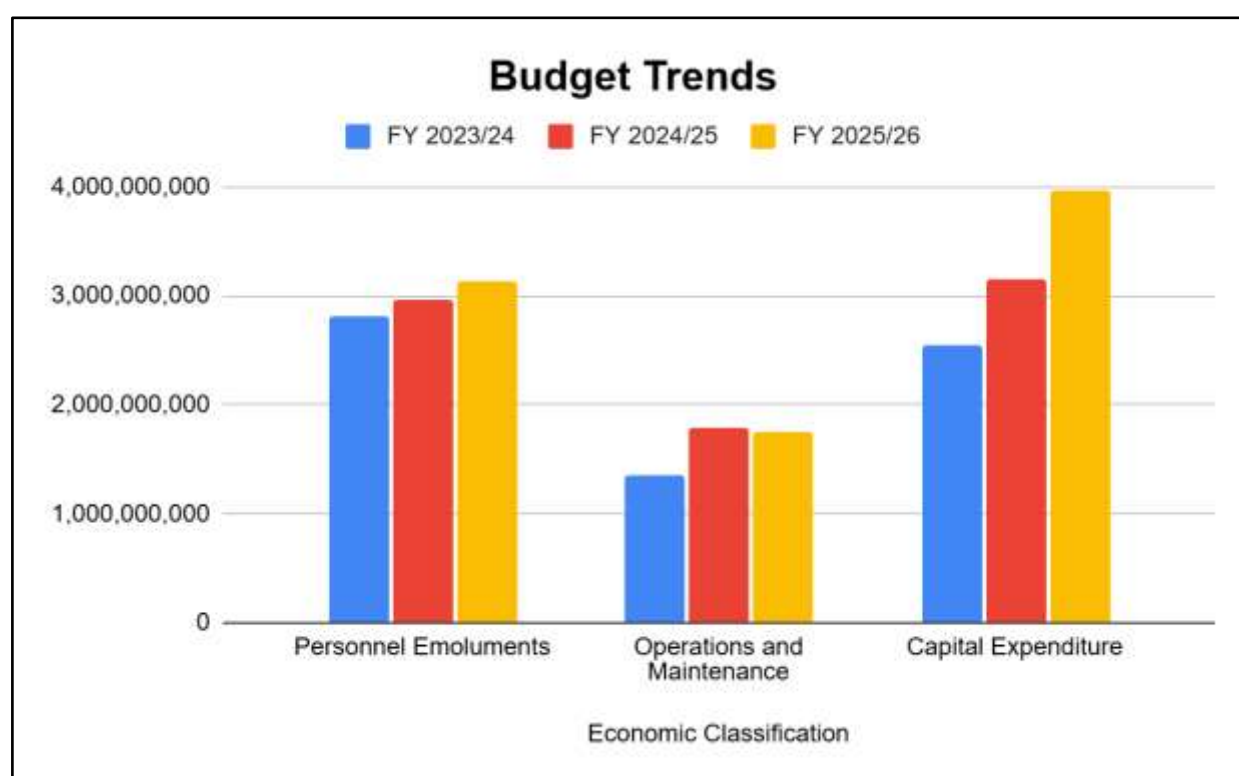


Figure 6: Budget Allocation by Economic Classification

1.3. FY 2025/26 Budget

The total County Budget Estimates for FY 2025/26 amounts to Ksh 8,849,613,253, with Ksh 4,880,595,477 allocated for recurrent and Ksh 3,969,017,775 for development expenditure. The development allocation accounts for 44.85 percent of the total budget, in compliance with the Public Finance Management Act (PFMA), 2012 fiscal responsibility requirement of a minimum of 30 percent allocation to development. Personnel emoluments constitute 35.37 percent of the county budget, exceeding the recommended threshold of 35 percent. This increase is primarily attributed to the implementation of the Salaries and Remuneration Commission (SRC) circular reference SRC/TS/29 (81), which revised civil service salary structures, salary adjustments for ECDE staff, and the absorption of library personnel. The County Government is implementing measures to enhance Own Source Revenue (OSR) and strengthen external resource mobilization in order to increase funding for development programmes and progressively reduce the personnel emoluments ratio.

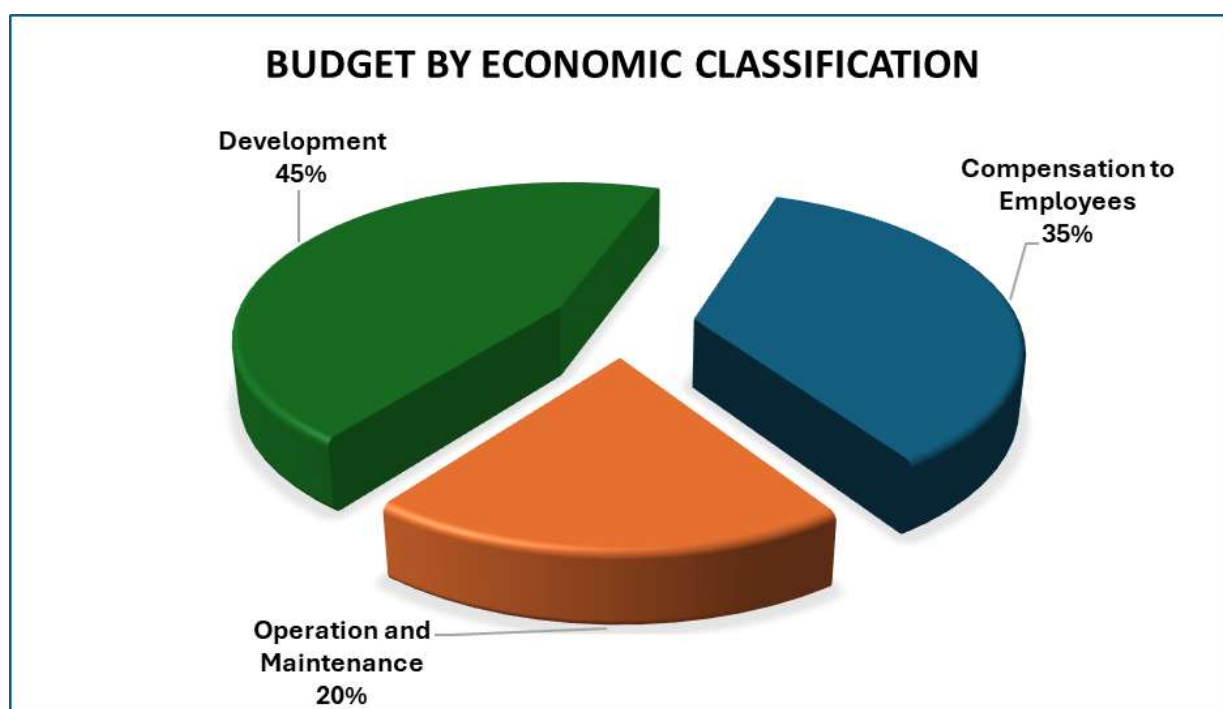


Figure 7: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

The development budget for the financial year 2025/26 is Kshs. 3,969,017,775 as indicated in table 1 below. The Department of Agriculture, Livestock, Fisheries and Irrigation has the highest allocation of Ksh 698,923,122 which accounted for 17 percent of the total development budget.

Table 1: County Development Budget per Department

DEPARTMENT	APPROVED ESTIMATES FY 2025/2026 (KSHS.)	% ALLOCATION OUT OF TOTAL DEVELOPMENT BUDGET
COUNTY ASSEMBLY	26,872,402	0.68%
OFFICE OF GOVERNOR	867,825	0.02%
FINANCE AND ECONOMIC PLANNING	2,700,000	0.07%
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	698,923,122	17.61%
WATER, ENVIRONMENT AND CLIMATE CHANGE	667,007,468	16.81%
EDUCATION AND TECHNICAL TRAINING	281,729,426	7.10%
HEALTH AND SANITATION	604,300,799	15.23%
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	881,315,595	22.20%
ROADS, PUBLIC WORKS AND TRANSPORT	222,841,244	5.61%
COOPERATIVES, TRADE, INDUSTRIALIZATION, TOURISM AND WILDLIFE	538,348,154	13.56%
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	30,611,740	0.77%
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	13,500,000	0.34%
TOTAL FOR VOTE 4360000000 ELGEYO/MARAKWET COUNTY	3,969,017,775	100.00%

Source: County Treasury, 2025

1.3.2. County Recurrent Budget

The recurrent budget for FY 2025/26 amounts to Ksh 4,880,595,477, accounting for 55.15 percent of the total county budget. The Health Department received the largest share, representing 43.35 percent of the recurrent allocation, mainly due to a high-wage bill and the cost of procuring medical supplies.

Table 2: Recurrent Budget Allocations Per Department

DEPARTMENT	APPROVED ESTIMATES FY 2025/2026 (KSHS.)	% ALLOCATION OUT OF TOTAL RECURRENT BUDGET
COUNTY ASSEMBLY	682,127,598	13.98%
OFFICE OF GOVERNOR	154,970,028	3.18%
FINANCE AND ECONOMIC PLANNING	233,217,089	4.78%
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	266,753,125	5.47%
WATER, ENVIRONMENT AND CLIMATE CHANGE	63,798,949	1.31%
EDUCATION AND TECHNICAL TRAINING	452,101,451	9.26%
HEALTH AND SANITATION	2,115,547,025	43.35%
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	104,627,885	2.14%
ROADS, PUBLIC WORKS AND TRANSPORT	191,486,144	3.92%
COOPERATIVES, TRADE, INDUSTRIALIZATION, TOURISM AND WILDLIFE	81,150,411	1.66%
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	98,047,543	2.01%
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	373,958,322	7.66%
COUNTY PUBLIC SERVICE BOARD	62,809,907	1.29%
TOTAL FOR VOTE 4360000000 ELGEYO/MARAKWET COUNTY	4,880,595,477	100.00%

Source: County Treasury, 2025

1.4. Elgeyo Marakwet County Revenue Targets

The approved annual revenue target for FY 2025/26 is Ksh 8,849,613,253, comprising Ksh 5,049,704,514 CRA share, Ksh 1,432,442,748 conditional grants from GOK and other partners, Ksh 457,429,872 County Own Source Revenue and FY 2024/25 funds reallocation of Ksh 1,910,036,119.

Table 3: FY 2025/26 Revenue Targets

Sources	Target 2025/26	Actual as of 31st Dec, 2025/26	Balance	Performance (%)
Equitable share from National Government	5,049,704,514	870,757,084	4,178,947,430	17
Conditional Allocation -Other loans and Grants	1,432,442,748	0	1,432,442,748	0
Sub Total-Other Sources 2025/26	6,482,147,262	870,757,084	5,611,390,178	13
County Own Generated Revenue- Normal streams	107,429,872	12,143,447	95,286,425	11
County Own Generated Revenue- Health AIA	350,000,000	68,813,465	281,186,535	20
Total Own Generated Revenue	457,429,872	80,956,912	376,472,960	18
FY 2024/25 Reallocation Budget	1,910,036,119	1,910,036,119	0	100
Grand Total	8,849,613,253	2,861,750,115	5,981,641,138	32

Source: County Treasury, 2025

2.0. REVENUE PERFORMANCE FY 2025/26

The FY 2025/26 budget is financed through four main revenue streams, with the Equitable Share constituting the largest component at Ksh 5,049,704,514 (57.1 percent), County Own Source Revenue accounts at Ksh 457,429,872 (5.2 percent), Conditional Allocations (Loans and Grants) amount to Ksh 1,432,442,748 (16.2 percent) and FY 2024/25 reallocations at Ksh 1,910,036,119. (21.5 percent)

Revenue performance by the end of the second quarter of FY 2025/26 stood at xx percent, with cumulative receipts of Ksh xxxx against a total approved budget of Ksh xxx. This represents a four percent decline in performance compared to a xx percent recorded in the same period in FY 2024/25.

The lower revenue performance was mainly attributable to the drop in Own Source Revenue and delays in equitable share and loans & grants disbursement.

2.1. Overall Revenue Performance

The revenue realized was drawn from two main sources: County Own Source Revenue and transfers from the National Government.

2.1.1. Own Source Revenue

The total County Own Source Revenue (OSR) collected by the end of the second quarter amounted to Ksh 154,039,418 representing a 33.7 percent performance against the annual target. This reflects a marginal decline of Ksh 1,235,408 compared to the Ksh 155,269,966 collected during the second quarter of FY 2024/25. The total OSR realized includes Ksh131,283,740 generated from Health Appropriation-in-Aid (AIA) and Ksh 22,750,818 collected from normal revenue streams.

Table 4: FY 2025/26 second quarter OSR Performance per Stream

S/No	Sources	Targets FY 2025/26	Actual FY 2025/26	Variance	Performance (%)
1.	A) OWN SOURCES	Ksh	Ksh	Ksh	
2.	Cess	28,700,000	7,039,723	21,660,277	24.5
3.	Land Rate	2,700,000	217,504	2,482,496	8.1
4.	Single Business Permits	25,800,000	2,016,595	23,783,405	7.8
5.	Property Rent	5,000,000	2,379,847	2,620,153	47.6
6.	Parking Fees	7,800,000	1,898,200	5,901,800	24.3
7.	Market Fees	6,000,000	3,263,346	2,736,654	54.4
8.	Advertising	7,800,000	413,500	7,386,500	5.3
9.	Hospital Fees	345,000,000	130,579,824	214,420,176	37.8
10.	Public Health Service Fees	5,000,000	703,916	4,296,084	14.1
11.	Physical Planning and Development	4,920,000	780,400	4,139,600	15.9

12.	Hire of County Assets	550,000	-	-	0
13.	Conservancy Administration	3,800,000	33,600	3,766,400	0.9
14.	Administration Control Fees and charges	456,614	14,500	442,114	3.2
15.	Park Fees	2,000,000	213,850	1,786,150	10.7
16.	Other Fines, Penalties and forfeiture Fees	2,200,000	52,446	2,147,554	2.4
17.	Hide and skin	100,000	3,000	97,000	3
18.	Miscellaneous Receipts Not classified elsewhere	9,903,258	4,429,167	5,474,091	44.7
	TOTAL	457,429,872	154,039,418	303,390,454	33.7

Source: County Treasury, 2025

2.2. Funds Release to Elgeyo Marakwet County

2.2.1. Receipts into Elgeyo Marakwet County Revenue Fund (CRF) for Quarter one of the FY 2025/26

Total Receipts into Elgeyo Marakwet County Revenue Fund (CRF) during the period under review amounted to Ksh. 882,900,531 mainly from National government disbursements and county own source revenue receipts. This excluded health AIA which is collected and spent at the health facilities.

2.2.2. Exchequer Disbursements from the national government

Equitable share receipts transferred to Elgeyo Marakwet County Revenue Fund amounted to Ksh. 870,757,084 for quarter two FY 2025/26, representing 17 percent of the approved equitable share.

2.2.3. Funds released to the Elgeyo Marakwet Operational Accounts (approvals by COB)

The office of Controller of budget approved funds withdrawals totalling Ksh. 1,917,024,667 from Elgeyo Marakwet County Revenue Fund; Ksh. 1,780,898,338 to Elgeyo Marakwet County Executive and Ksh. 136,126,329 to Elgeyo Marakwet County Assembly.

The funds released to the County Executive's Operational Accounts for development and recurrent expenditures amounted to Ksh. 1,557,719,487 (37 percent) and Ksh. 223,178,851 (6 percent) respectively.

3.0. EXPENDITURE ANALYSIS

3.1. Overall Expenditure Performance for the Second quarter FY 2025/26

During the second quarter of FY 2025/26, the County's cumulative expenditure amounted to Ksh 1,917,024,667, against a budget of Kshs 8,849,613,252. This translated to an overall absorption rate of 21 percent. Out of the total expenditure, 76 percent was spent on compensation to employees, 12 percent on operations and maintenance and 12 percent on development activities.

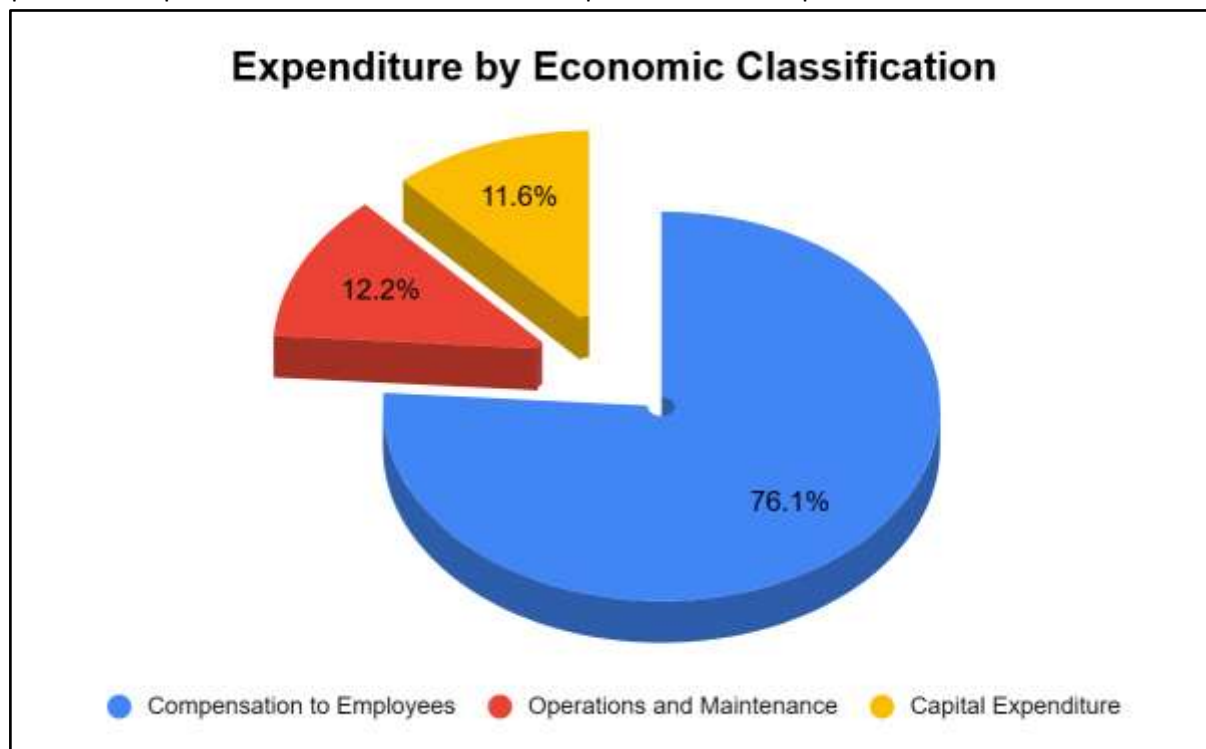


Figure 8: Overall Expenditure Performance for the second quarter of FY 2025/26

3.2. Expenditure by economic classification

During the first six months of FY 2025/26, the actual expenditure was Ksh 1,917,024,670, resulting in a 21 percent absorption rate. The County Government utilized Ksh 1,693,845,819 for recurrent expenditures and Ksh 223,178,851 for development, representing absorption rates of 35 percent and 6 percent, respectively.

Table 5: Expenditure by Economic Classification of The County Executive and County Assembly

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 31st December 2025	Absorption Rate (%)
County Executive			
Compensation to Employees	2,762,349,270	1,322,978,988	47.89%
Operation and Maintenance	1,436,118,608	234,740,502	16.35%
Development	3,942,145,373	223,178,851	5.66%
Sub Total	8,140,613,251	1,780,898,341	21.88%
County Assembly			
Compensation to Employees	367,644,378	136,126,329	37.03%
Operation and Maintenance	314,483,220	0	0.00%

Development	26,872,402	0	0.00%
Sub Total	709,000,000	136,126,329	19.20%

3.3. Departmental Expenditure

In the second quarter of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 764.79 million, primarily due to elevated salary costs. The Department of Education and Technical Training followed with an expenditure of Ksh 231.4 million, largely contributed by compensation to employees and capitation to pre primary institutions. In contrast, the department of Sports, Youth Affairs, Culture, Children and Social services had the lowest expenditure of Kshs. 21.1 million.

Table 6: Departmental Expenditures

DEPARTMENT	Budget	PE	O&M	DEVELOPMENT	TOTAL EXPENDITURE	ABSORPTION (%)
COUNTY ASSEMBLY	709,000,000	136,126,329	0	0	136,126,329	19.20
OFFICE OF GOVERNOR	155,837,853	47,575,048	24,268,233	0	71,843,281	46.10
FINANCE AND ECONOMIC PLANNING	235,917,089	102,331,634	15,513,973	0	117,845,607	49.95
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	965,676,247	68,032,510	2,234,710	1,799,680	72,066,900	7.46
WATER, ENVIRONMENT AND CLIMATE CHANGE	730,806,417	20,881,373	5,409,000	16,583,370	42,873,743	5.87
EDUCATION AND TECHNICAL TRAINING	733,830,877	169,600,914	40,928,608	20,869,887	231,399,409	31.53
HEALTH AND SANITATION	2,719,847,824	667,078,374	89,461,393	8,248,655	764,788,422	28.12
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	985,943,480	25,260,220	15,660,295	166,077,949	206,998,464	20.99
ROADS, PUBLIC WORKS AND TRANSPORT	414,327,388	44,552,847	21,856,130	9,599,310	76,008,287	18.34
COOPERATIVES, TRADE, INDUSTRIALIZATION, TOURISM AND WILDLIFE	619,498,565	27,505,858	2,359,100	0	29,864,958	4.82
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	128,659,283	20,519,727	622,200	0	21,141,927	16.43
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	387,458,322	110,588,867	13,505,849	0	124,094,716	32.03
COUNTY PUBLIC SERVICE BOARD	62,809,907	19,051,616	2,921,011	0	21,972,627	34.98
TOTAL	8,849,613,252	1,459,105,317	234,740,502	223,178,851	1,917,024,670	21.66

3.4. Payment of FY 2024/25 Pending bills -

The County Government had outstanding pending bills amounting to Ksh 17,492,942 as at 1st October 2025 constituting the County Executive pending bills of Ksh 17,492,942 million while the County Assembly had no pending bill. The County Executive managed to pay pending bills amounting to 9,111,197 during the second quarter,

Table 7: Status of Payment of Pending Bills Per County Departments and Entities as at 31st December 2025

S/No	Department Name	Recurrent		Development		Total	
		Amount of Pending Bills As At 1 st October 2025	Amount of Pending Bills Paid As At 31st December 2025	Amount of Pending Bills As At 1 st October 2025	Amount of Pending Bills Paid As At 31st December 2025	Amount of Pending Bills As At 1 st October 2025	Amount of Pending Bills Paid As At 31 st December 2025
	Governor's Office	5,383,307	225,791	-	-	5,383,307	225,791
	Finance and Economic planning	100,000	-	-	-	100,000	-
	Education and Vocational Training	-	-	4,499,821	4,286,821	4,499,821	4,286,821
	Health services	1,745,375	1,500,374	570,000	570,000	2,315,375	2,070,374
	Lands and Physical Planning	-	-	-	-	-	-
	Water, Environment and climate change	-	-	4,004,439	1,538,211	4,004,439	1,538,211
	Sports youth Affairs, Culture, Children & Social services	200,000	-	-	-	200,000	-

	Agriculture, Livestock, Fisheries & Irrigation	990,000	990,000	-	-	990,000	990,000
	Grand Total	8,418,682	2,716,165	9,074,260	6,395,032	17,492,942	9,111,197

Source: County Treasury, 2025

4.0. DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26 SECOND QUARTER

This chapter presents a comprehensive review of budget implementation across all county departments during the second quarter of the 2025/2026 financial year (1st October 2025 – 31st December 2025). It examines financial performance and the progress of project implementation based on departmental reports and IFMIS data. The chapter highlights overall expenditure levels, departmental achievements, and variances between planned targets and actual outputs.

The analysis covers recurrent expenditures, development programmes, and service delivery results, providing insights into absorption rates, implementation challenges, and proposed measures for improving service delivery.

Significant achievements recorded in key priority sectors are assessed alongside the challenges encountered during implementation, thereby providing a transparent overview of the county's fiscal management. The findings provide the foundation for the recommendations presented in the subsequent sections, which are intended to strengthen future budget performance.

4.1. County Assembly

4.1.1. Financial Performance Summary

During the period under review (FY 2025/26), the total expenditure incurred for the second quarter by the county assembly stood at Kshs. 367,126,329 against a budget of Kshs. 709,000,000 translating to an overall absorption rate of 19 percent.

Table 8: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	367,644,378	136,126,329	37
Operations and Maintenance	314,483,220	0	0
Capital Expenditure	26,872,402	0	0
Totals	709,000,000	136,126,329	19

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 136,126,329 against a budget of Kshs. 682,127,598 recording an absorption rate of 20 percent which is entirely Personnel Emoluments. There was no expenditure incurred under operations and maintenance vote due to delayed procurement processes.

Development Expenditure Performance

During the period under review, the expenditure on development vote was zero due to delayed procurement process and the county assembly is expected to improve in the subsequent quarters.

Table 9: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1.	Construction of committee room	County	24,872,402	0	0	Ongoing
2.	Purchase and installation of CCTV	County	2,000,000	0	0	Ongoing

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, general administration, planning and support services achieved the highest absorption at 22 percent mainly due to the compensation to employees.

Table 10: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)
0507004360 P 7. General administration, planning and support services			
0507014360 SP 7.1 General administration, planning and support services	606,433,748	136,126,329	22%
0508004360 P 8. Legislation and representation			
0508014360 SP 8.1 Legislation and representation	102,566,252	0	0%
Total Expenditure of Vote	709,000,000	136,126,329	19%

4.1.2. Non-financial performance for the period

During the period under review, the county assembly made notable strides in its core mandate of legislation, representation, and oversight.

Table 11: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st September 2025	Variance
P.1 Legislation and Representation	SP.1.1 Legislation and Representation	Clerks Department	Bills/Laws	Number of bills introduced in the County Assembly	30		
				Number of motions introduced and concluded	70		
			Representation	Number of petitions considered	20		
				Number of Statements issued	30		
		Legal Department	Drafted Legislative Instruments	Number of bills drafted	20		
				Number of vellum copies prepared for assent or transmission to Senate	20		
				Number of committee stage amendments drafted	15		
			Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued		
P.3 General Administration, Planning and Support Services	SP.3.1 General Administration, Planning and Support Services	Joint Services	Enhanced Staff Performance	Efficient and effective Service Delivery	80%		
				Preparation of the Annual Report	1		
				Preparation of quarterly reports	4		
				Preparation of Strategic Plan	-		
		Office of the Speaker	Improved Working Environment	Adequate office space, ICTs, and other facilities	70%		
			Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	15 forums		
				Hosting of visiting delegations	All visiting delegations hosted		

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st September 2025	Variance
			Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker	32 meetings		
		Clerks Department	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	12 meetings		
		Legal Department	Provision of Litigation and Compliance Services	Provision of litigation and compliance advice and opinions to County Assembly	Timely advisory issued		
		Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports		
				Provision of verbatim reports for all Committee proceedings	Timely provision of all reports		
		Sergeant at Arms Department	Credible security within County Assembly	Effective security for members, staff and property	Enhanced security in Assembly		
				Ensure smooth House and Committee operations	Successful assembly operations		
		Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	Timely production of Assembly publications		
				Facilitate Assembly outreach programs	1		
		Library	Provisions of information services	Avail reference and information documents	All documents availed		

4.1.3. Challenges and Recommendations

Challenges

The implementation of the county assembly programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

❖ Delays in Procurement Processes:

Adoption of the new procurement system has delayed the procurement process due to its fastness that requires a lot of training of the users.

❖ Delayed disbursements

Delayed disbursements of funds by the national treasury has affected operation at the county assembly.

4.2. Office of the Governor

4.2.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 71,843,281 against a budget of Kshs. 155,837,853 translating to an overall absorption rate of 46.1 percent.

Table 12: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	105,171,294	47,575,048	45.24%
Operations and Maintenance	49,798,734	24,268,233	48.73%
Capital Expenditure	867,825	-	0%
Totals	155,837,853	71,843,281	46.1

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 71,843,281 against a budget of Kshs. 154,970,028 recording an absorption rate of 46.4 percent largely driven by Personnel Emoluments expenditure of Kshs 47,575,048 against kshs 105,171,294 indicating an absorption rate of 45.24 percent. Operations and Maintenance expenditure was Kshs 24,268,233 against a budget of Kshs. 49,798,734 indicating an absorption of 48.73 percent.

Development Expenditure Performance

Development expenditure during the period under review was zero against a budget of Kshs. 867,825 indicating there was no absorption. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 13: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1.	Field Operational Allowance-Monitoring, Evaluation and reporting	Soy North	867,825	-	0	

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, The officer of the Governor achieved an absorption rate percent under General administration and support services mainly as compensation to employees

Table 14: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31 st 2025	Absorption Rate(%)
Programme 1 General Administration and Support Services			
501014359 SP 1.1 General administration and support services	143,545,870	67,887,481	47.29%
Programme 2 Governance			
502014359 SP 2.1 Governance	5,904,158	2,066,600	35.00%
0506014360 SP 2.2 Monitoring, Evaluation and reporting	867,825	-	0
programme 3 Peace Building, Conflict Resolution and Disaster Management			
502034359 SP 3.1 Disaster management and emergency response	5,520,000	1,889,200	34.22%
Total Expenditure of Vote	155,837,853	71,843,281	46.36%

4.2.2. Non-financial performance for the period

During the period under review, The Office of the Governor continued to provide strategic leadership and coordination in the implementation of county development priorities and devolved functions aimed at enhancing service delivery and socio-economic transformation. During the reporting period, the sub-sector strengthened intergovernmental relations, policy coordination, and administrative oversight through its various entities, including the Governor's Office, Deputy Governor's Office, County Secretary's Office, County Attorney, Resource Mobilization, Peace Building and Disaster Management units, among others. Significant progress was realized in resource mobilization through partnerships with national and international donors, development agencies, and the national government to support county development programmes. The county partnered collaborations with universities in Australia, Canada, Finland and Harding University USA enhanced the implementation of the PEPEA programme through continued student airlifting opportunities abroad.

Table 40: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
Peace building and Conflict Resolution Mitigation	Peace building and Conflict Resolution Mitigation	Peace Building	Community-led conflict resolutions	No of community led conflict resolution meetings held	30	11	19
		Peace Building	Intergovernmental forums held	No. of joint peace meetings, forums	8	4	4

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
		Peace Building	Interventions and community engagement	No. of community engagement/ campaigns	6	2	4
		Peace Building	Emergency operation centres constructed	No of emergency operation centres established	4	0	4
Resource Mobilization	Resource Mobilization	Resource Mobilization	Strategic partnerships established	No. of partnerships established	20	9	11
		OOG Resource Mobilization	Stakeholders Engagement and forums held	No. of meetings/ fora held	100	30	70
		Resource Mobilization	Partner Retention	No. of repeat partners	1	0	1
		Resource Mobilization	Resource Mobilization plans developed	No. of plans developed	1	0	1
County Attorney Services	County Attorney Services	County Attorney	Legal Document drafted	No of documents Drafted, reviewed and interpreted	5	3	2
		County Attorney	Court representation made	No. of court pleadings done	50	15	35
Executive Administration and Coordination	open Government Partnership	County Executive Administration	Local Action Plans signed	no. of Action plan commitments signed	10	4	6
	County Executive Services	County Executive Administration	Organization of government business	No. of policies passed	12	5	7
	County Executive Services	County Executive Administration		No. of bills generated and submitted to the County Assembly	5	2	3
	County Executive Services	County Executive Administration		No of MOUs signed with partners	22	9	13

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
		on					
	Service Delivery	County Executive Administration	Complaints and compliments	No of complaints received and processed and resolved	500	190	310
			Service charters prepared	No. of service charters reviewed and developed	150	50	100
			Performance contracts signed	performance contracts signed and evaluated	25	10	15
			Performance appraisal	Number of performance Appraisals signed and evaluated	2800	500	2300
Internal Audit	Internal Audit	Internal Audit	Special Investigations	No. of Inquiries into specific areas of concern	1	0	1
			Risk based internal Audit Report	No. reports	8	1	7
			Compliance Audit	% of activities, transactions or processes that comply with laws, regulations, policies and procedures.	50	14	36
			Audit follow up	% Of Audit recommendations implemented	47	10	37

4.2.3. Emerging Issues, Challenges and Recommendations

Challenges

Under the Office of the Governor, County Government of Elgeyo Marakwet, several emerging issues and challenges have continued to affect service delivery and implementation of county programmes. These includes;

- Cases of climate change effects such as prolonged droughts and heavy rains leading to floods, landslides, and destruction of infrastructure
- Rising youth unemployment and poverty levels have increased demand for empowerment programmes and employment opportunities
- Insecurity challenges such as cattle rustling and banditry along Kerio Valley continue to affect socio-economic activities and development
- Increased demand for digital service delivery, transparency, and public participation has necessitated adoption of technology and improved communication systems within county operations.
- Poor road networks and difficult terrain in some parts of the county hindered accessibility and service delivery
- Limited technical capacity and inadequate staffing in some units affected efficient coordination and monitoring of county programmes
- Challenges in resource mobilization due to limited donor funding and increasing operational costs

Recommendations

- ❖ Strengthen resource mobilization through enhanced partnerships with development partners, private sector institutions, and the national government
- ❖ The county should invest in disaster preparedness, climate change mitigation, and resilient infrastructure to minimize effects of floods and droughts
- ❖ Strengthening peace building initiatives, community policing, and inter-county collaboration will help address insecurity and conflicts along Kerio Valley.
- ❖ Capacity building for staff and improving monitoring and evaluation systems for efficient programme implementation.
- ❖ Initiating programme such as Tujiajiri for youth empowerment to address unemployment and improve livelihoods
- ❖ Adoption of digital systems and improved public communication channels will enhance transparency, accountability, and citizen engagement

4.3. Department of Finance and Economic Planning

4.3.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs.117,845,607 against a budget of Kshs. **235,917,089** translating to an overall absorption rate of 49.9 percent.

Table 15: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	209,635,747	104,500,854	49.9%
Operations and Maintenance	23,581,342	13,344,753	56.6%
Capital Expenditure	2,700,000	0	0%
Totals	235,917,089	117,845,607	49.9%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.104,500,854 against a budget of Kshs.209,635,747 recording an absorption rate of 49.9 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 49.9 percent. Expenditure on Operations and Maintenance recorded was Kshs 13,344,753 against a budget of Kshs.23,581,342 indicating an absorption of 56.6 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs.0 against a budget of Kshs.2,700,000 indicating an absorption of 0 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 16: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)	Project status
1.	Cherangany/Chebororwa Emergency funds	Cherangany/Chebororwa	500,000	0	0	Delay due to EGP system upgrade
2.	Emsoo Emergency funds	Emsoo	200,000	0	0	Delay due to EGP system upgrade
3.	Metkei Emergency fund	Metkei	500,000	0	0	Delay due to EGP system upgrade
4.	Sengwer Emergency fund	Sengwer	1,000,000	0	0	Delay due to EGP system upgrade
5.	Tambach Emergency fund	Tambach	500,000	0	0	Delay due to EGP system upgrade
Total			2,700,000	0	0	Delay due to EGP system upgrade

Expenditure by programme and sub programme

During the Second quarter of FY 2025/26, general administration and support services achieved the highest absorption of 49.9 percent which was made up of compensation to employees while the other programmes had nil absorption.

Table 17: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 31st December 2025	Absorption Rate(%)
Programme: P 5 General administration and support services			
P 5.1 Finance and Planning Headquarters	214,435,747	104,500,854	48.7%
Programme: P 6 Financial Management			
0506024360 SP 6.2 Economic Planning & Budgeting	7,184,878	6,691,300	93.1%
0506034360 SP 6.3 Accounting services	3,950,000	2,668,185	67.5%
0506044360 SP 6.4 Supply Chain Management	2,300,000	1,579,800	68.7%
0506054360 SP 6.5 Revenue Management Services	8,046,464	2,405,468	29.9%
Sub-Total	235,917,089	117,845,607	50.1%

4.3.2. Non-financial performance for the period

During the period under review, the department submitted a programme based annual development plan. The department is expected to improve its performance in the subsequent quarters.

Table 18: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure As At 31st December 2025	Variance
Financial Management	Sub Programme: Monitoring, Evaluation and Reporting	Economic planning & Budgeting	Key performance indicators prepared	No. of reports and field visits as key performance indicators.	1	1	0
			Electronic County Information Monitoring and Evaluation System (e-CIMES) installed and operationalized	Upgrading of Electronic County Information Monitoring and Evaluation System (e-CIMES) installed and operationalized	1	1	0

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure As At 31st December 2025	Variance
			Electronic statistical database systems installed and operationalized	% Of the database updated	100	20	-80
			Statistical surveys undertaken, and data analysis carried out	No. of surveys done	1	0	-1
	Sub Programme: Economic Planning & Budgeting	Economic planning & Budgeting	Legal and regulatory frameworks adhered	No. of appropriation bills generated	1	0	-1
			Annual development Plans (ADP) developed	No. of annual development Plans developed	1	1	0
			County Budget Review and Outlook Paper (CBROP) prepared	No. Budget review and outlook paper prepared	1	1	0
			County Fiscal Strategy Paper (CFSP) Prepared	No. County Fiscal Strategy Paper Prepared	1	1	0
			Programme Based Budgets (PBB) developed	No. of programme-Based Budgets developed	1	1	0
	Sub Programme: Accounting services	Accounting services	Integrated IFMIS support functions fully operationalized	No. of modules implemented.	5	3	-2
			Hyperion system	No of system implemented	1	1	0
	Sub Programme: Supply Chain Management	Supply Chain Management	Software systems acquired	Upgrading of e-Procurement software in operation.	1	1	0
			Inventory Storage blocks constructed	No. of inventory stores	1	0	-1

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure As At 31st December 2025	Variance
				constructed			
			Legal and regulatory requirements complied with	% Of procurement to PWDs, Women and Youth (AGPO)	30%	30%	0
	Sub Programme: Revenue Management Services	Revenue	Revenue collection systems Automated	Percentage of revenue collected using POS gadgets	90	70	-20
			Revenue software installed and operationalized	Software upgrading and operationalized	1	1	0

4.3.3. Challenges and Recommendations

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

❖ Delays in Procurement Processes:

Challenges in the new system introduction like the (EGP system) process delayed the commencement of development projects, contributing to zero absorption under the development budget during the quarter.

❖ Inadequate Budgetary Provisions:

Certain sub-programmes, notably the directorate of supply chain management, lacked allocations for essential activities such as advertisement services. This hindered smooth implementation of planned operations. This not only delayed execution but also created inconsistencies in implementation timelines and financial reporting.

Recommendations

To enhance performance and ensure effective implementation of departmental programmes in subsequent quarters, the following measures are recommended:

➤ **Streamline Procurement Processes:**

Fast-track procurement procedures while ensuring compliance with the Public Procurement and Asset Disposal Act to avoid implementation delays.

➤ Strengthen external resource mobilization

4.4. Department of Agriculture, Livestock, Fisheries & Irrigation

4.4.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 72,066,900 against a budget of Kshs. 965,676,246 translating to an overall absorption rate of seven (7) percent.

Table 19: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	127,431,680	68,032,510	53.39
Operations and Maintenance	139,321,444	2,234,710	1.60
Capital Expenditure	698,923,122	1,799,680	0.26
Totals	965,676,246	27,091,753	2.81

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 70,267,220 against a budget of Kshs. 266,753,124 recording an absorption rate of 26 percent largely driven by Personnel Emoluments of Ksh. 68,032,510 and the remainder on Operations and Maintenance of Ksh 2,234,710.

Development Expenditure Performance

During the period under review, the department incurred an expenditure of Ksh. 1,799,680 on development allocation translating to 0.26 percent. The expenditure incurred was very low due to delayed procurement processes. The performance is expected to improve in the subsequent quarters.

Table 20: Development Budget Expenditure Performance

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 31st December 2025 (Kshs.)	Percentage (%) of Completion	Remarks
1.	Kibiyo water drought	Arror	100,000		0.00%	Procurement Process
2.	Construction of small Tannery Structure in Arror Centre	Arror	300,000		0.00%	Procurement Process
3.	Chemenekir water Furrow	Arror	3,000,000		0.00%	Procurement Process
4.	Kapchepkee water Furrows	Arror	1,000,000		0.00%	Procurement Process
5.	Kwongot-Tomko water furrow	Arror	2,000,000		0.00%	Procurement Process
6.	Kipsaina Cattle Dip	Chepkorio	50,000		0.00%	Procurement Process
7.	Kipsaina Cattle Dip	Chepkorio	97,000		0.00%	Procurement Process
8.	Food systems Resilience Project (FSRP)	Cherangany/ Chebororwa	250,000		0.00%	Procurement Process
9.	Food System Resilience Project (FSRP)	Embobut/Embolot	250,000		0.00%	Procurement Process
10.	Food system resilience program (FSRP)	Emsoo	250,000		0.00%	Procurement Process
11.	Kamaingon cattle Dip	Emsoo	450,000		0.00%	Procurement Process
12.	Benn cattle dip	Emsoo	97,000		0.00%	Procurement Process
13.	Kitiber farm	Endo	1,500,000		0.00%	Procurement Process
14.	Boriotwo Chepkeo Embokala fencing	Endo	1,600,000		0.00%	Procurement Process
15.	Kaboyon farm	Endo	189,920		0.00%	Procurement Process
16.	Kamariny-Karamwar water furrow	Endo	49,390		0.00%	Procurement Process
17.	Food system resilience program (FSRP)	Kabiemit	250,000		0.00%	Procurement Process
18.	Kipchain Cattle crush	Kabiemit	150,000		0.00%	Procurement Process
19.	Cheboen Cattle crush	Kabiemit	150,000		0.00%	Procurement Process
20.	Kapteren Cattle Dip	Kamariny	300,000		0.00%	Procurement Process
21.	Chesitek Store	Kamariny	2,000,000		0.00%	Procurement Process
22.	Food Sytems Resilience Project (FSRP) Matching grant	Kapchemutwa	250,000		0.00%	Procurement Process
23.	Chebokokwa sub location irrigation project	Kapchemutwa	200,000		0.00%	Procurement Process

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 31st December 2025 (Kshs.)	Percentage (%) of Completion	Remarks
24.	Korkitony milking cooler	Kapchemutwa	500,000		0.00%	Procurement Process
25.	Kapchigaa Cattle Dip	Kapchemutwa	200,000		0.00%	Procurement Process
26.	Kimaisbai Cattle Dip	Kapchemutwa	500,000		0.00%	Procurement Process
27.	Kapkonga cattle dip	Kapchemutwa	300,000		0.00%	Procurement Process
28.	Construction of tulwap sabuni dam wear and piping for distribution	Kapchemutwa	945,000		0.00%	Procurement Process
29.	Food Systems Resilience Project (FSRP)	Kapsowar	250,000		0.00%	Procurement Process
30.	Renovation of cattle crushes across the ward	Kapsowar	1,245,803		0.00%	Procurement Process
31.	Renovation of terikmoi cattle dip and purchase of acaricides	Kapsowar	500,000		0.00%	Procurement Process
32.	Food Systems Resilience Project (FSRP)	Kaptarakwa	250,000		0.00%	Procurement Process
33.	Cattle Dips Renovation	Kaptarakwa	485,000		0.00%	Procurement Process
34.	Soil Testing equipment	Kapyego	368,000		0.00%	Procurement Process
35.	Food Systems Resilience Project (FSRP)	Kapyego	250,000		0.00%	Procurement Process
36.	Emboebur Cattle Dip	Kapyego	200,000		0.00%	Procurement Process
37.	Kapero Cattle Dip	Kapyego	200,000		0.00%	Procurement Process
38.	Kapsanayan water project	Kapyego	1,800,000	1,799,680	99.98%	Procurement Process
39.	Food Systems Resilience Project (FSRP)	Lelan	250,000		0.00%	Procurement Process
40.	Food Systems resilience programs	Metkei	250,000		0.00%	Procurement Process
41.	Kamwosor slaughterhouse renovation	Metkei	291,000		0.00%	Procurement Process
42.	Soil Conservation	Moiben Kuserwo	50,000		0.00%	Procurement Process
43.	Cheptongei milk cooler	Moiben/Kuserwo	211,100		0.00%	Procurement Process
44.	Kapsigoria Crush Construction	Moiben/Kuserwo	200,000		0.00%	Procurement Process
45.	Kilima Cattle Dip	Moiben/Kuserwo	194,000		0.00%	Procurement Process
46.	Cheptulon Crush Construction	Moiben/Kuserwo	200,000		0.00%	Procurement Process

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 31st December 2025 (Kshs.)	Percentage (%) of Completion	Remarks
47.	Purchase milk equipment for Sambirir Farmers Cooperative Society	Sambirir	162,267		0.00%	Procurement Process
48.	Food Systems Resilience Project (FSRP)	Sambirir	250,000		0.00%	Procurement Process
49.	Renovation of Ward Cattle Dips	Sambirir	3,600,000		0.00%	Procurement Process
50.	Kipyabo Cattle Dip	Sambirir	1,300,000		0.00%	Procurement Process
51.	Repair leakages on Chemworor furrow pipeline	Sambirir	100,044		0.00%	Procurement Process
52.	Food Systems Resilience Project (FSRP)	Sengwer	250,000		0.00%	Procurement Process
53.	Kipsero cattle dip	Sengwer	245,000		0.00%	Procurement Process
54.	Food Systems Resilience Project (FSRP)	Soy North	250,000		0.00%	Procurement Process
55.	Muskut cooling plant	Soy North	2,500,000		0.00%	Procurement Process
56.	Kapkono Cattle dip	Soy South	700,000		0.00%	Procurement Process
57.	Kalwal Cattle dip	Soy South	200,000		0.00%	Procurement Process
58.	Kapkono Cattle dip	Soy South	1,455,000		0.00%	Procurement Process
59.	Kalwal Cattle dip	Soy South	300,000		0.00%	Procurement Process
60.	Food Systems Resilience Project (FSRP)	Tambach	250,000		0.00%	Procurement Process
61.	Songeto Cattle dip	Tambach	300,000		0.00%	Procurement Process
62.	Chebara ATC	County	6,303,010		0.00%	Procurement Process
63.	Food Systems Resilience Project (FSRP)	County	173,076,923		0.00%	Procurement Process
64.	Emergency Locust Response Project (ELRB	County	120,984,900		0.00%	Procurement Process
65.	Kenya Agriculture Business Development Project (KABDP)	County	10,918,919		0.00%	Procurement Process
66.	Kenya Livestock Commercialization Project (KeLCop)	County	40,150,000		0.00%	Procurement Process
67.	Food Systems Resilience Project (FSRP)	County	246,153,846		0.00%	Procurement Process
68.	Kenya Livestock Commercialization Project (KeLCoP)	County	65,350,000		0.00%	Procurement Process

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, general administration and support services achieved the highest absorption at 46 percent which was mainly compensation to employees. Livestock commercialization and Livestock extension services sub programmes absorbed 1.9 percent and 1.65 percent of their allocations respectively.

Table 21: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Actual Expenditure as at Dec 31st 2025	Absorption Rate(%)
Programme 1: P 1. General administration and support services			
SP 1.1 General administration and support services	149,373,323	69,277,220	46.38
Programme 2: P2 Crop Development			
SP 2.3 Agricultural Extension and Training Services	557,334,588		0.00
SP 2.4 Crop commercialization	28,314,731		0.00
Programme 3: P3 Irrigation Development			
SP 3.1 Irrigation Development	15,339,354		0.00
Programme 6: P6 Livestock Development			
SP 6.2 Livestock Extension and Training Services	108,800,000	1,799,680	1.65
SP 6.4 Livestock Commercialization	52,157,095	990,000	1.90
Programme 8: P8 Veterinary Services			
SP 8.3 Livestock Disease Control	51,157,156		0.00
SP 8.4 Breeding	3,200,000		0.00
TOTAL	965,676,247	72,066,900	7.46

4.4.2. Non-financial performance for the period

During the period under review, the department conducted its quarterly meetings to plan on implementation of the financial year deliverables. Implementation of development was at the procurement stage.

Table 22: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 31st Dec, 2025	Variance
Programme: P.1 General Administration and Support Services	Sub Programme: SP 1.1 Administration and support services	Agriculture, Livestock, Fisheries and Irrigation	Level of customer satisfaction	No. of accountability reports	1	1	0
			Performance contracting	No. of performance contracts signed and	140	3	-137

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 31st Dec, 2025	Variance
				implemented			
			Performance Appraisal System (PAS) in place	No. of staff appraised	140	140	0
			Coordination of departmental services delivery	No. of departmental planning and review meetings	4	3	-1
				No. of sector stakeholder coordination meetings	4	2	-2
Programme: P.2 Crop Development	Sub Programme: SP. 2.1 Crop Commercialization	Agriculture	Farmers' access to technologies and innovations enhanced	Kilos of certified seeds supplied	2170	0	-2170
				Number of certified seedlings supplied	21,743	0	-21,743
				Number of cereal stores constructed	2	0	-2
				Number of fruit tree seedling nurseries established	2	0	-2
	Sub Programme: SP. 2.3 Agricultural Extension Services	Agriculture	Farmers trained	Number of trainings done	10	0	-10
				Number of farmers trained	890	0	-890
				Number of programs implemented	1	0	-1
				Number of field days,exhibitions and tours	7	0	-7
Programme: P.3 Livestock Development	Sub Programme: SP 3.1 Livestock Commercialization	Livestock Production	Livestock production, productivity	Number of heifers purchased and	410	0	-410

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 31st Dec, 2025	Variance
			and income increased	supplied			
				Number of Sahiwal bulls purchased and supplied	16	0	-16
				Number of dorper sheep and rams purchased and supplied	130	0	-130
				Number of indigenous chicks purchased and supplied	3,500	0	-3,500
				Number of dairy goats purchased and supplied	63	0	-63
				Number of galla goats purchased and supplied	270	0	-270
				Number of cooling plants operationalized	2	0	-2
	SP. 3.2 Livestock Extension Services	Livestock Production	Programs implemented	No of programmes implemented	1	0	-1
Programme: P.4 Veterinary Services	SP 4.1 Livestock Disease Control	Veterinary Services	Animals vaccinated	No. of animals vaccinated	147,000	0	-147,000
			Dips constructed /renovated and operationalized	No. of dips Renovated	3	0	-3
				No of Dips constructed	1	0	-1
				Litres of acaricide purchased	230	0	-230
			Crushes constructed	No. of crushes constructed	-	-	-

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 31st Dec, 2025	Variance
	SP 4.2 Breeding	Veterinary services	Cattle inseminated	No. of cattle inseminated	240	0	-240
Programme: P.5 Irrigation Development	SP 5.1 Irrigation Development	Irrigation	Irrigation infrastructure expanded and/or rehabilitated	Number of pipes supplied	6000	0	-6000
				Number of water furrows renovated	2	0	-2
				Number of intakes constructed	1	0	-1
				Number of generators supplied	2	0	-2
				Length of fence done(KM)	2	0	-2

4.4.3. Emerging Issues, Challenges and recommendations

The emerging issues, challenges and recommendations from the department are as highlighted below.

Emerging issues

- Unpredictable weather patterns and unreliable rainfall
- Increased demand for climate smart and drought tolerant inputs
- High cost of farm inputs
- Technology advancement and up surge of Artificial Intelligence
- Emerging Collaboration with Partners and Stakeholders

Challenges

- Insufficient funding and budgetary allocation
- Human resource gaps and capacity limitations
- Climate change and environmental stress
- Vandalism of agricultural infrastructure
- Limited mechanization and post-harvest infrastructure
- Weak farmer organizations and limited financial inclusion

Recommendations

- Strengthen external resource mobilization
- Strengthen Human Resource Capacity
- Promote Climate Resilient Agricultural Practices
- Promote Farmer Institutional Development and Digital Inclusion
- Enhance Community Ownership and Security of Projects
- Support Mechanization and Market Infrastructure

4.5. Department of Water, Environment and Climate Change

4.5.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. **27,756,673** against a budget of Kshs. **730,806,673** translating to an overall absorption rate of 3.79 percent.

Table 23: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th september 2025	Absorption Rate (%)
Personnel Emoluments	48,648,892	20,881,373	42.91%
Operations and Maintenance	15,150,057	6,875,300	45.4(%)
Capital Expenditure	667,007,469	0	0(%)
Totals	730,806,418	27,756,673	3.79%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. **27,756,673** against a budget of Kshs. 63,798,948 recording an absorption rate of 43.5 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 42.9 percent. Expenditure on Operations and Maintenance recorded was Kshs 6,875,300 against a budget of Kshs. 15,150,057 indicating an absorption of 45.4 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. Zero against a budget of Kshs. 667,007,469 indicating an absorption of (0) percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 24: Development Budget Expenditure Performance

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
1.	FLOCCA	Kamariny	1,750,000	0	0(%)	
2.	FLOCCA	Kapchemutwa	2,500,000	0	0(%)	
3.	FLOCCA	Kapyego	270,108	0	0(%)	
4.	FLOCCA	Kapyego	1,066,000	0	0(%)	
5.	FLOCCA	Sambirir	2,500,000	0	0(%)	
6.	FLOCCA	Sengwer	1,000,000	0	0(%)	
7.	FLOCCA	Soy North	1,500,000	0	0(%)	
8.	FLOCCA	Soy South	4,000,000	0	0(%)	
9.	FLOCCA	Tambach	1,000,000	0	0(%)	
10.	FLOCCA	Tambach	1,500,000		0(%)	
11.	FLOCCA	County Wide	101,231,929	0	0(%)	
12.	Integrated Natural Resource Management (INReM) Programme	County Wide	81,244,200	0	0(%)	
13.	Kiptega water catchment area	Endo	900,000	0	0(%)	
14.	Kapkesum WP	Kapchemutwa	800,000	0	0(%)	
15.	Kabore (siroch) W/P	Tambach	250,000	0	0(%)	
16.	Kiptorok water catchment	Tambach	500,000	0	0(%)	
17.	Kapcheresim Water Project	Arror	1,500,000	0	0(%)	
18.	Emboyas water project	Arror	2,500,000	0	0(%)	
19.	Kiptalat water project	Arror	1,000,000	0	0(%)	
20.	Chemoro water project	Arror	800,000	0	0(%)	
21.	Kapkoi-kapengut	Arror	700,000	0	0(%)	
22.	Kapalwat Health Facility Water Project	Chepkorio	1,000,000	0	0(%)	
23.	Senetwo water project	Chepkorio	200,000	0	0(%)	
24.	Kapngetik/Tililone water project	Chepkorio	500,000	0	0(%)	
25.	Kamelil water project	Chepkorio	800,000	0	0(%)	
26.	Kamarakwa water project	Chepkorio	900,000	0	0(%)	
27.	Tilolwo water tank	Chepkorio	1,000,000	0	0(%)	
28.	Samich water project	Chepkorio	1,000,000	0	0(%)	
29.	Kapcheptek water project	Chepkorio	400,000	0	0(%)	

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
30.	Kapkessem/Kipchiloi water project	Chepkorio	400,000	0	0(%)	
31.	Mwen water project	Chepkorio	1,300,000	0	0(%)	
32.	Yatiane water project	Chepkorio	500,000	0	0(%)	
33.	Chepkosgei water tank	Cherangany	2,000,000	0	0(%)	
34.	Yemitio Water project	Cherangany	1,200,000	0	0(%)	
35.	Koiman Water project	Cherangany	1,000,000	0	0(%)	
36.	Kipsegen Water project	Cherangany	500,000	0	0(%)	
37.	Kaptangi-Chamsabon water/project	Cherangany	500,000	0	0(%)	
38.	Supply of pipes for; Kapsiboi, Torokwo @ 2M each	Cherangany	4,000,000	0	0(%)	
39.	Boroko water project	Embobut	1,000,000	0	0(%)	
40.	Tirich water project	Embobut	500,000	0	0(%)	
41.	Kapchebau tip-Mkeno water project	Embobut	1,500,000	0	0(%)	
42.	Kobosich water project	Embobut	2,500,000	0	0(%)	
43.	Chemisto water project	Embobut	1,500,000	0	0(%)	
44.	Mungwa Water project	Embobut	1,500,000	0	0(%)	
45.	Barelach Water Project	Embobut	2,000,000	0	0(%)	
46.	Sitityo Borehole	Emsoo	1,500,000	0	0(%)	
47.	kapsielei water tank	Emsoo	1,200,000	0	0(%)	
48.	Chepkeibo Borehole	Emsoo	250,000	0	0(%)	
49.	Chegilet Sec. School Borehole	Emsoo	250,000	0	0(%)	
50.	Cheptirel-Koriomus	Endo	2,000,000	0	0(%)	
51.	Chepkoritim-Kobil-Kasagut	Endo	2,000,000	0	0(%)	
52.	Kachemon	Endo	3,000,000	0	0(%)	
53.	Kangalum	Endo	1,000,000	0	0(%)	
54.	Koit water projects	Endo	2,000,000	0	0(%)	
55.	kokwomarar water projects	Endo	2,000,000	0	0(%)	
56.	Chepkisoi and Chesusum boreholes	Endo	4,000,000	0	0(%)	
57.	Emobut-Kwondikonin-Kasaburwa-KerioVTT/Kreel Primary pipe laying	Endo	4,000,000	0	0(%)	
58.	Kabois Water project	Kabiemit	1,000,000	0	0(%)	
59.	Samabul Water project	Kabiemit	1,500,000	0	0(%)	
60.	Simotwo Water project	Kabiemit	1,000,000	0	0(%)	

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
61.	Chepketeret Water project	Kabiemit	1,000,000	0	0(%)	
62.	Soibei Water project	Kabiemit	700,000	0	0(%)	
63.	Rangone Water project	Kabiemit	500,000	0	0(%)	
64.	Chepkosom Water project	Kabiemit	1,000,000	0	0(%)	
65.	Kogibor Water project	Kabiemit	800,000	0	0(%)	
66.	Kapsowek Water project	Kabiemit	1,000,000	0	0(%)	
67.	KD Water project	Kabiemit	1,000,000	0	0(%)	
68.	Mwochet Water project	Kabiemit	500,000	0	0(%)	
69.	Sambul water project	Kabiemit	5,000,000	0	0(%)	
70.	Kiptingo Water Tank	Kamariny	500,000	0	0(%)	
71.	Kamagut, Muno and Lamaon Water Project	Kamariny	1,200,000	0	0(%)	
72.	Kamorombi Borehole	Kamariny	700,000	0	0(%)	
73.	Kaplamai - Sergoit Pipeline	Kamariny	2,000,000	0	0(%)	
74.	Chepkitony Borehole	Kamariny	1,000,000	0	0(%)	
75.	Kaplamai Primary	Kamariny	2,600,000	0	0(%)	
76.	Kibargoyet And Kamelilo Water Project	Kamariny	500,000	0	0(%)	
77.	Kapchepter Water Project	Kamariny	200,000	0	0(%)	
78.	KAPKOI SUB LOCATION Water Piping	Kamariny	2,300,000	0	0(%)	
79.	Kapsisi Lower Water project	Kamariny	2,900,000	0	0(%)	
80.	Kameza Village	Kamariny	900,000	0	0(%)	
81.	Chepten Village	Kamariny	1,000,000	0	0(%)	
82.	Hydrological Survey Logogo	Kamariny	200,000	0	0(%)	
83.	Water piping and elevated water tanks (last mile)	Kamariny	5,000,000	0	0(%)	
84.	Fencing of Kaptarit dam	Kamariny	1,000,000	0	0(%)	
85.	Street lights	Kamariny	2,000,000	0	0(%)	
86.	Kaptiren Dam	Kapchemutwa	1,000,000	0	0(%)	
87.	Ainamoi water project	Kapchemutwa	2,000,000	0	0(%)	
88.	Barasin Dam	Kapchemutwa	400,000	0	0(%)	
89.	Chebokokwo Sub-location Water Project	Kapchemutwa	1,200,000	0	0(%)	
90.	Simotwo kombokimet water Project	Kapchemutwa	1,500,000	0	0(%)	
91.	Bugar special school Water tanks, pipes and installation	Kapchemutwa	300,000	0	0(%)	

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
92.	Kebes Water project	Kapsowar	2,000,000	0	0(%)	
93.	Benon water Project	Kapsowar	2,100,000	0	0(%)	
94.	Tuyobei/kripko Water project	Kapsowar	1,500,000	0	0(%)	
95.	Kapsinot- Koibaben Water project	Kapsowar	500,000	0	0(%)	
96.	Supply of water pipes	Kaptarakwa	2,500,000	0	0(%)	
97.	Kiptulos water tank	Kaptarakwa	1,000,000	0	0(%)	
98.	Kaptic Girls/Kapchemurkeldet water project	Kapyego	700,000	0	0(%)	
99.	Kamasia water project	Kapyego	1,000,000	0	0(%)	
100.	Cheptobot outreach water tank	Kapyego	1,000,000	0	0(%)	
101.	Kokwokibor water project	Kapyego	1,000,000	0	0(%)	
102.	Kabori water project	Kapyego	1,000,000	0	0(%)	
103.	Kapsait/Kapsager solar water project	Lelan	3,000,000	0	0(%)	
104.	Kokwongoi-suswemoi solar water project	Lelan	3,000,000	0	0(%)	
105.	Intake repair and pipe laying for Kerer Water Project'.	Lelan	1,000,000	0	0(%)	
106.	Kumbangweny kapkulusu W/P	Metkei	1,500,000	0	0(%)	
107.	Tugumoi W/P	Metkei	1,500,000	0	0(%)	
108.	Kimamet W/P (Kiorio river)	Metkei	1,500,000	0	0(%)	
109.	Sirerene W/P	Metkei	1,500,000	0	0(%)	
110.	Kaptarno water project	Metkei	1,500,000	0	0(%)	
111.	Ararai W/P	Metkei	1,500,000	0	0(%)	
112.	Kapchorwa Dam water project	Metkei	4,000,000	0	0(%)	
113.	Kaplenge Water Project	Moiben Kuserwo	1,900,000	0	0(%)	
114.	Lalak Water project	Moiben Kuserwo	500,000	0	0(%)	
115.	Kitonget Water Project	Moiben Kuserwo	1,500,000	0	0(%)	
116.	Emkew water Project	Moiben Kuserwo	1,200,000	0	0(%)	
117.	Simbeiywet Dispensary	Moiben Kuserwo	100,000	0	0(%)	
118.	Embotororkwo-Mindililwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
119.	Stoton Water Project	Moiben Kuserwo	2,800,000	0	0(%)	
120.	Seret ECDE	Moiben Kuserwo	1,000,000	0	0(%)	
121.	Tendwo Water Project	Moiben Kuserwo	100,000	0	0(%)	
122.	Kapkobol Water Project	Moiben Kuserwo	100,000	0	0(%)	

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
123.	ST Maria-Simotwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
124.	Kapkitany Water Project	Moiben Kuserwo	700,000	0	0(%)	
125.	Masap-omondi- Cheptulon Water Project	Moiben Kuserwo	300,000	0	0(%)	
126.	Chesinga Water project	Moiben Kuserwo	1,000,000	0	0(%)	
127.	Kapsigoria village	Moiben Kuserwo	1,000,000	0	0(%)	
128.	Kattee Water Project	Moiben Kuserwo	1,500,000	0	0(%)	
129.	Cheptongei water project	Moiben Kuserwo	50,000	0	0(%)	
130.	Cheptongei & Kipkutee ECDE	Moiben Kuserwo	150,000	0	0(%)	
131.	Kamok Water Project	Moiben Kuserwo	800,000	0	0(%)	
132.	Koitui Water Project	Moiben Kuserwo	2,500,000	0	0(%)	
133.	Kilima Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
134.	Kaptomut water project	Moiben Kuserwo	700,000	0	0(%)	
135.	Chebunet water project	Moiben Kuserwo	500,000	0	0(%)	
136.	Kipkaner water project	Sambirir	3,000,000	0	0(%)	
137.	Endiwa-Kimuren water project	Sambirir	1,000,000	0	0(%)	
138.	Kakaya water project	Sambirir	1,000,000	0	0(%)	
139.	Sambirir water project	Sambirir	3,000,000	0	0(%)	
140.	Kachebai/ Muswon Water project	Sambirir	1,000,000	0	0(%)	
141.	Chesoi Community water project	Sambirir	1,000,000	0	0(%)	
142.	Chebilat water project	Sambirir	1,500,000	0	0(%)	
143.	Emborowa Water project	Soy North	2,500,000	0	0(%)	
144.	Walbei Water Project	Soy North	2,500,000	0	0(%)	
145.	Kewanei Water Project	Soy North	2,500,000	0	0(%)	
146.	Cheborko tilatil kurio & kapchelimo W/P	Soy North	1,500,000	0	0(%)	
147.	Chebarkot -kurio W/P	Soy North	1,000,000	0	0(%)	
148.	Kapkio water projects	Soy South	1,500,000	0	0(%)	
149.	Orbarak water project	Soy South	1,500,000	0	0(%)	
150.	Kasar water projects	Soy South	1,000,000	0	0(%)	
151.	Kitar-chemasuk water projects	Soy South	1,200,000	0	0(%)	
152.	Kimwarer-susho village	Soy South	500,000	0	0(%)	
153.	Oraptim water projects	Soy South	1,000,000	0	0(%)	
154.	Kapkayo market pipeline	Soy South	1,000,000	0	0(%)	

No	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Projects status
155.	Kiptabach kurere water projects	Soy South	450,000	0	0(%)	
156.	Tebibei water projects	Soy South	1,000,000	0	0(%)	
157.	Kipsabu W/P	Tambach	300,000	0	0(%)	
158.	Kabei W/P	Tambach	1,000,000	0	0(%)	
159.	Kipkoiwo W/P	Tambach	400,000	0	0(%)	
160.	Songoiwo W/P	Tambach	200,000	0	0(%)	
161.	Kipreng W/P	Tambach	200,000	0	0(%)	
162.	Ngemba-Cheptile W/P	Tambach	1,000,000	0	0(%)	
163.	Kaptomongen W/P	Tambach	300,000	0	0(%)	
164.	Kewapcheburet W/P	Tambach	200,000	0	0(%)	
165.	emkong	Tambach	1,500,000	0	0(%)	
166.	Kayoi lower borehole	Tambach	2,000,000	0	0(%)	
167.	Emkong borehole	Tambach	2,000,000	0	0(%)	
Total			303,438,155			

Expenditure by programme and sub programme

Table 25: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th september 2025	Absorption Rate (%)
0401014360 SP 1.1 General administration and support services	55,231,979	9,893,894	17.9
0409014360 SP 9.1 Water Services	158,972,435	0	0
0410014360 SP10.1 Environmental Management	800,000	0	0
0411014360 SP11.1 Climate change management	135,298,750	0	0

0412014360 Field Operational Allowance	8,366,970	0	0
Total	358,670,134	9,893,894	2.7

4.5.2. Non-financial performance for the period

The Department of Water Environment and Climate Change performed fairly well in administrative and staff performance management activities but experienced major implementation gaps in development projects and climate change interventions. The low achievement levels in technical programmes may be attributed to inadequate funding, procurement delays, or implementation challenges during the reporting period.

Table 26: Water, Environment and Climate Change Non-financial performance

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remark
Programme: P.1 General Administration and Support Services						
Outcome: Improved Efficiency in Service Delivery						
Sub Programme: SP 1.1 General Administration and Support Services						
Administration	Service delivery enhanced	No. of Service charters	1	1	0	
		No. of Performance Contracts Signed	2	2	0	
		No. of Performance Appraisal Systems (PAS)	25	30	5	
		No. of Customer satisfaction	2	0	-2	
		No. of staff trained	10	14	4	
Programme: P2. Water Services						
Outcome: Increased access to clean water in adequate quantities						
Water Services	Intake structures constructed	No. of intake structures constructed	16	0	-16	
	Pipeline laid and extended	Km. of pipeline laid and extended	50	0	-50	
	Pipeline renovated	Km. of Pipeline renovated	2	0	-2	
	Intakes fenced	No. of Intakes fenced	3	0	-3	
	Masonry Water tanks constructed	No. of Masonry water tanks constructed	19	0	-19	
	Water tanks purchased and installed	No. of Water tanks purchased	4	0	-4	

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
	Boreholes surveyed, drilled, and equipped.	No. of boreholes surveyed, drilled, and equipped	2	0	-2	
Programme: P3. Environmental Management						
Outcome: Improved environmental quality and sustainability.						
Environmental Management	Wetlands, Springs and riparian areas protected	Ha. of Wetlands, Springs and riparian areas protected	1	0	-1	
	Intakes fenced and protected with planting giant bamboos	No. of Intakes fenced and protected with planting giant bamboos	1	0	-1	
Programme: P4. Climate Change Management						
Outcome: Enhanced adaptive capacity and resilience to climate Change						
Climate change management.	Mitigation programs conducted	No of mitigation programs conducted	21	0	-21	
	Fragile ecosystems Rehabilitated & protected	No. of trees in fragile ecosystem grown	7	0	-7	
	Green energy initiatives adopted	No. of solar water pumping systems installed	9	0	-9	
		No. of biogas systems installed in households	23	0	-23	
	Advocacy meetings conducted	No. of advocacy meetings conducted	35	0	-35	
	Statutory measures complied	No. of climate resilient infrastructure	32	0	-32	
		No. of ESIA conducted on climate resilience infrastructure development	20	0	-20	

4.5.3. Challenges and Recommendations

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

❖ Inadequate Funding

- Insufficient budgetary allocation and delayed disbursement of funds affected implementation of planned water, environmental, and climate change projects.

❖ Procurement Delays

- Lengthy procurement procedures delayed commencement of infrastructure projects such as pipeline construction, borehole drilling, and installation of water systems.

❖ Limited Technical Capacity

- Inadequate technical personnel and specialized expertise may have hindered implementation and supervision of projects.

❖ High Cost of Infrastructure Projects

- Water and climate-related projects require substantial financial resources, making implementation difficult within limited budgets.

❖ Climate and Environmental Factors

- Unfavorable weather conditions, drought, or difficult terrain may have affected field activities and project execution.

❖ Weak Monitoring and Evaluation

- Lack of regular monitoring, customer satisfaction surveys, and follow-up mechanisms limited performance tracking and corrective action.

❖ Community Land and Ownership Issues

- Delays in acquisition of project sites, community disputes, or lack of public participation may have slowed implementation.

Enhance Budgetary Allocation and Timely Funding

- Increase financial allocation to water, environmental, and climate change programmes and ensure timely release of funds to facilitate smooth project implementation.

Strengthen Procurement Planning

- Improve procurement processes through early planning, adherence to procurement timelines, and regular follow-up to minimize delays in project execution.

Build Technical Capacity

- Recruit additional technical staff and continuously train existing personnel in project management, climate change interventions, water engineering, and environmental conservation.

Strengthen Monitoring and Evaluation

- Establish regular monitoring, reporting, and evaluation mechanisms to track project progress and address implementation gaps promptly.

Conduct Regular Customer Satisfaction Surveys

- Undertake periodic customer feedback surveys to assess service delivery levels and identify areas requiring improvement.

Promote Stakeholder Collaboration

- Enhance coordination between county departments, national government agencies, development partners, communities, and private sector players to support programme implementation.

Fast-Track Statutory Approvals

- Ensure timely preparation and approval of Environmental and Social Impact Assessments (ESIA) and other compliance requirements before project commencement.

Increase Community Engagement and Public Participation

Strengthen public awareness and community involvement in project identification, implementation, and maintenance to improve ownership and sustainability.

4.6. Department of Education and Technical Training

4.6.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 231,399,409 against a budget of Kshs. 733,830,878 translating to an overall absorption rate of 32 percent.

Table 27: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	387,675,020	169,600,914	43.75
Operations and Maintenance	64,426,432	40,928,608	63.53
Capital Expenditure	281,729,426	20,869,887	7.41
Totals	733,830,878	88,128,846	12.01

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 210,529,522 against a budget of Kshs. 452,101,452 recorded an absorption rate of 47 percent largely driven by Personnel Emoluments. The expenditure incurred on Operations and Maintenance was Ksh. 40,928,608.

Development Expenditure Performance

The department during the period under review incurred an expenditure of Ksh. 20,869,887 on surveys

4365 WATER, ENVIRONMENT AND CLIMATE CHANGE						
Programme: P.1 General Administration and Support Services						
Outcome: Improved Efficiency in Service Delivery						
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
Sub Programme: SP 1.1 General Administration and Support Services						
Administration	Service delivery enhanced	No. of Service charters	1	1	0	
		No. of Performance Contracts Signed	2	2	0	
		No. of Performance Appraisal Systems (PAS)	25	30	5	
		No. of Customer satisfaction	2	0	-2	
		No. of staff trained	10	14	4	
Programme: P2. Water Services						
Outcome: Increased access to clean water in adequate quantities						
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
Water Services	Intake structures constructed	No. of intake structures constructed	16	0	-16	

	Pipeline laid and extended	Km. of pipeline laid and extended	50	0	-50	
	Pipeline renovated	Km. of Pipeline renovated	2	0	-2	
	Intakes fenced	No. of Intakes fenced	3	0	-3	
	Masonry Water tanks constructed	No. of Masonry water tanks constructed	19	0	-19	
	Water tanks purchased and installed	No. of Water tanks purchased	4	0	-4	
	Boreholes surveyed, drilled, and equipped.	No. of boreholes surveyed, drilled, and equipped	2	0	-2	
Programme: P3. Environmental Management						
Outcome: Improved environmental quality and sustainability.						
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
Environmental Management	Wetlands, Springs and riparian areas protected	Ha. of Wetlands, Springs and riparian areas protected	1	0	-1	
	Intakes fenced and protected with planting giant bamboos	No. of Intakes fenced and protected with planting giant bamboos	1	0	-1	
Programme: P4. Climate Change Management						
Outcome: Enhanced adaptive capacity and resilience to climate Change						
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	
Climate change management.	Mitigation programs conducted	No of mitigation programs conducted	21	0	-21	
	Fragile ecosystems Rehabilitated & protected	No. of trees in fragile ecosystem grown	7	0	-7	
	Green energy initiatives adopted	No. of solar water pumping systems installed	9	0	-9	
		No. of biogas systems installed in households	23	0	-23	
	Advocacy meetings conducted	No. of advocacy meetings conducted	35	0	-35	
	Statutory measures complied	No. of climate resilient infrastructure	32	0	-32	
		No. of ESIA conducted on climate resilience infrastructure development	20	0	-20	

development allocation translating to seven (7) percent. The absorption rate was low due to a delayed procurement process. The performance is expected to improve in the subsequent quarters.

Table 28: *Department of Education and Technical Training Development Budget Expenditure Performance*

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
1.	Bursary	Arror	4,000,000		0.00%	Procurement process
2.	Koitional VTC	Arror	4,000,000		0.00%	Procurement process
3.	Construction of toilet and ward tank Kipkener primary	Arror	525,960		0.00%	Procurement process
4.	Kilos ECDE	Arror	500,000		0.00%	Procurement process
5.	Koitional VTC equipment	Arror	2,000,000	0	0.00%	Procurement process
6.	Koitional ECD	Arror	800,000	799,800	99.98%	Completed
7.	Bursary	Chepkorio	1,200,000		0.00%	Procurement process
8.	Bursaries for Samich sub location	Chepkorio	500,000		0.00%	Procurement process
9.	Bursaries for Kipsaina sub location	Chepkorio	500,000		0.00%	Procurement process
10.	Bursaries for Cherota Sub Location	Chepkorio	500,000		0.00%	Procurement process
11.	Bursary for Kamelil sub location	Chepkorio	500,000		0.00%	Procurement process
12.	Bursary for Chepkorio sub location	Chepkorio	500,000		0.00%	Procurement process
13.	Bursary for flax sub location	Chepkorio	900,000		0.00%	Procurement process
14.	Bursary for Kapcheptek sub location	Chepkorio	500,000		0.00%	Procurement process
15.	Bursary for Lelboinet sub location	Chepkorio	500,000		0.00%	Procurement process
16.	Bursary for Mwen sub location	Chepkorio	500,000		0.00%	Procurement process
17.	Kapalwat ECD	Chepkorio	3,000,000		0.00%	Procurement process
18.	Masorto ECD	Chepkorio	3,000,000		0.00%	Procurement process
19.	Flax ECDE	Chepkorio	500,000		0.00%	Procurement process
20.	Tachasis ECD	Chepkorio	500,000		0.00%	Procurement process
21.	Kapkesem ECD	Chepkorio	3,033,000	2,999,520	98.90%	Completed
22.	Flax twin ECD	Chepkorio	70,660		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
23.	Kapcheptek ECD	Chepkorio	300,000		0.00%	Procurement process
24.	Koptega ECD	Chepkorio	100,000		0.00%	Procurement process
25.	Kulwane ECD	Chepkorio	100,000		0.00%	Procurement process
26.	Chepkorio ECD	Chepkorio	100,000		0.00%	Procurement process
27.	Chepkawai ECD	Cherangany Chebororwa	566,000	0	0.00%	Procurement process
28.	Kapchepkosisir Twin ECD classroom	Cherangany Chebororwa	177,019	0	0.00%	Procurement process
29.	Bursaries	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
30.	Kapchebit VTC Dorm additional funds	Cherangany/Chebororwa	1,000,000		0.00%	Procurement process
31.	Kapchebit VTC Dorm completion	Cherangany/Chebororwa	800,000		0.00%	Procurement process
32.	Kapkoros-Kemelo ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
33.	Kapnuria ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
34.	Construction and equipping of Kaploet ECDE	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
35.	Kipkochirio ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
36.	Kapchebit VTC Dormitory Construction	Cherangany/Chebororwa	2,500,000		0.00%	Procurement process
37.	Kapchebit VTC	Cherangany/ Chebororwa	1,199,840	1,197,700	99.82%	Completed
38.	Cheptany ECD completion	Embobut/ Embolot	500,000		0.00%	Procurement process
39.	Supply of learning materials	Embobut/ Embolot	816,000		0.00%	Procurement process
40.	Bursaries	Embobut/Embolot	2,000,000		0.00%	Procurement process
41.	Moror ECDE	Embobut/Embolot	1,500,000		0.00%	Procurement process
42.	Mungwa ECDE twin toilet	Embobut/Embolot	500,000		0.00%	Procurement process
43.	Lemeywo ECDE	Embobut/Embolot	4,000,000		0.00%	Procurement process
44.	ECDE Classes renovation	Embobut/Embolot	2,096,640		0.00%	Procurement process
45.	Chawis Primary	Embobut/Embolot	500,000		0.00%	Procurement process
46.	St.MICHAEL Primary	Embobut/Embolot	500,000		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
47.	Kapkei Polytechnic	Emsoo	1,000,000		0.00%	Procurement process
48.	Kokwao primary school	Emsoo	3,000,000		0.00%	Procurement process
49.	Kwobsingo ECDE	Emsoo	1,500,000		0.00%	Procurement process
50.	Melaa ECDE	Emsoo	2,000,000		0.00%	Procurement process
51.	Ng'ang'asa ECD Gate and Fence	Emsoo	300,000		0.00%	Procurement process
52.	Kermuk ECD	Emsoo	3,246,000	3,000,000	92.42%	Completed
53.	Kapkei VTC Administration Block and workshop	Emsoo	4,000,000		0.00%	Procurement process
54.	Kiptoro ECD	Emsoo	194,000		0.00%	Procurement process
55.	Kamoingon ECD Renovation	Emsoo	150,000		0.00%	Procurement process
56.	Kaptum Primary Ecd	Emsoo	2,900,000	2,899,000	99.97%	Completed
57.	Bursary	Endo	3,000,000		0.00%	Procurement process
58.	Kasawar ECDE	Endo	2,913,522		0.00%	Procurement process
59.	Construction of Kapchemwony ECDE	Endo	3,100,000		0.00%	Procurement process
60.	Karena ECDE	Endo	3,100,000		0.00%	Procurement process
61.	Kapkain ECDE	Endo	3,100,000		0.00%	Procurement process
62.	chesongoch VTC Administration Block and Equipment	Endo	4,500,000		0.00%	Procurement process
63.	chesongoch VTC Gate and toilets	Endo	1,500,000		0.00%	Procurement process
64.	Barberi ECDE	Endo	1,000,000		0.00%	Procurement process
65.	Ward Bursaries	Kabiemit	6,000,000		0.00%	Procurement process
66.	Kipkoroisi ECDE	Kabiemit	3,000,000		0.00%	Procurement process
67.	Chemosong ECDE	Kabiemit	3,000,000		0.00%	Procurement process
68.	Kewapsui ECDE	Kabiemit	3,000,000		0.00%	Procurement process
69.	Tambul VTC	Kabiemit	500,000		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
70.	Kapkut ECD	Kabieimit	500,000	479,400	95.88%	Completed
71.	Chepkosom ECD	Kabieimit	500,000	498,010	99.60%	Completed
72.	Kapkut ECD, Chepkosom ECD, Tinone ECD ECD floor repairs	Kabieimit	500,000	499,160	99.83%	Completed
73.	Tinone ECD	Kabieimit	500,000	499,960	99.99%	Completed
74.	Ward Bursary	Kamariny	4,500,000		0.00%	Procurement process
75.	kapteren, Simotwo and Kipchawat ECD Centres	Kamariny	300,000		0.00%	Procurement process
76.	Sergoit Primary ECD	Kamariny	1,200,000		0.00%	Procurement process
77.	Completion of Kapkoi ECD	Kamariny	400,000		0.00%	Procurement process
78.	Completion of Kutwopmoso ECD	Kamariny	200,000		0.00%	Procurement process
79.	Sergoit ECD toilet	Kamariny	500,000	0	0.00%	Procurement process
80.	Kamariny ECDE	Kamariny	400,000	0	0.00%	Procurement process
81.	Kapkoi Primary ECD	Kamariny	446,000	0	0.00%	Procurement process
82.	Kiptingo ECD	Kamariny	250,000		0.00%	Procurement process
83.	Kibargoiyet ECD	Kamariny	300,000		0.00%	Procurement process
84.	Bursary	Kapchemutwa	700,000		0.00%	Procurement process
85.	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
86.	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
87.	Bursary	Kapchemutwa	1,200,000		0.00%	Procurement process
88.	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
89.	Bursary	Kapchemutwa	600,000		0.00%	Procurement process
90.	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
91.	Bursary	Kapchemutwa	1,600,000		0.00%	Procurement process
92.	Bursary	Kapchemutwa	350,000		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
93.	Bursary	Kapchemutwa	650,000		0.00%	Procurement process
94.	Scholarships	Kapchemutwa	400,000		0.00%	Procurement process
95.	Bursary	Kapchemutwa	1,200,000		0.00%	Procurement process
96.	Kobil ECD	Kapchemutwa	350,000		0.00%	Procurement process
97.	Iten ECD	Kapchemutwa	400,000		0.00%	Procurement process
98.	Kapsio Primary ECDE toilets	Kapchemutwa	300,000		0.00%	Procurement process
99.	Kapkures ECDE Classroom	Kapchemutwa	1,000,000	999,990	100.00%	Completed
100.	Kamworiem ECD Centre	Kapchemutwa	1,600,000		0.00%	Procurement process
101.	Construction of 4 door toilet	Kapchemutwa	500,000		0.00%	Procurement process
102.	Korkitony ECD	Kapchemutwa	699,900		0.00%	Procurement process
103.	Mindililwo ECD	Kapchemutwa	800,000		0.00%	Procurement process
104.	Renovation of 3 ECDs in Kapkessum	Kapchemutwa	500,000		0.00%	Procurement process
105.	Renovation of Chebokokwo ECD and purchase of play equipment	Kapchemutwa	600,000		0.00%	Procurement process
106.	Kendur Pry ECD Renovation	Kapchemutwa	350,000	349,900	99.97%	Completed
107.	Lamaon Pry. ECD renovation	Kapchemutwa	350,000	349,900	99.97%	Completed
108.	Kapsio ECD	Kapchemutwa	300,000		0.00%	Procurement process
109.	School for the deaf	Kapchemutwa	200,000		0.00%	Procurement process
110.	kiplabai VTC	Kapsowar	10,000,000		0.00%	Procurement process
111.	Kiplabai VTC construction of modern kitchen	Kapsowar	1,000,000	999,995	100.00%	Completed
112.	Kiplabai VTC construction of male toilet	Kapsowar	500,000		0.00%	Procurement process
113.	Chorkokon ECD	Kapsowar	2,900,000		0.00%	Procurement process
114.	Kiplabai VTC Learning Materials	Kapsowar	505,234		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
115.	Lawich ECD	Kapsowar	600,000	599,610	99.94%	Completed
116.	ECDE's Maintenance and learning Equipment	Kapsowar	930,000		0.00%	Procurement process
117.	Ward Bursary	Kaptarakwa	4,700,000		0.00%	Procurement process
118.	Orapno ECD	Kaptarakwa	3,000,000		0.00%	Procurement process
119.	Kipkalwa ECD	Kaptarakwa	3,000,000		0.00%	Procurement process
120.	Kitany VTC	Kaptarakwa	5,000,000		0.00%	Procurement process
121.	Kaplogoi ECD	Kaptarakwa	3,000,000	848,057	28.27%	Ongoing
122.	Bursary	Kapyego	2,000,000		0.00%	Procurement process
123.	Tebe ECDE	Kapyego	800,000		0.00%	Procurement process
124.	Tangul ECDE	Kapyego	500,000		0.00%	Procurement process
125.	Kapsanayan ECDE	Kapyego	500,000		0.00%	Procurement process
126.	Kapsanayan ECDE	Kapyego	500,000		0.00%	Procurement process
127.	Kamasia ECDE	Kapyego	400,000		0.00%	Procurement process
128.	Kapyego VTC	Kapyego	4,000,000		0.00%	Procurement process
129.	Kapchemurkeldet ECD	Kapyego	500,000		0.00%	Procurement process
130.	Kamelei ECD	Kapyego	800,000		0.00%	Procurement process
131.	Tenderwa ECD	Kapyego	500,000		0.00%	Procurement process
132.	Kapero ECD	Kapyego	500,000		0.00%	Procurement process
133.	Bursary	Lelan	6,000,000		0.00%	Procurement process
134.	Kibirech VTC	Lelan	1,000,000		0.00%	Procurement process
135.	Chelekwa ECDE	Lelan	3,000,000		0.00%	Procurement process
136.	Jaskut ECDE	Lelan	3,000,000		0.00%	Procurement process
137.	Kibirech VTC twin workshop	Lelan	2,000,000		0.00%	Procurement process
138.	Supply of ECDE learning Materials	Lelan	472,000		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
139.	Ward Bursary	Metkei	3,000,000		0.00%	Procurement process
140.	Kapchorwa VTC	Metkei	2,000,000		0.00%	Procurement process
141.	Teltet ECD Modern staff toilet	Metkei	500,000		0.00%	Procurement process
142.	Kipsaos ECD	Metkei	650,000	649,980	100.00%	Completed
143.	ECD at Mwochet	Metkei	2,700,000	2,699,935	100.00%	Completed
144.	Teldet ECD	Metkei	100,650		0.00%	Procurement process
145.	Ward Bursaries	Moiben Kuserwo	5,000,000		0.00%	Procurement process
146.	Simbeywet ECD	Moiben Kuserwo	3,000,000		0.00%	Procurement process
147.	Metibelio	Moiben Kuserwo	390,000	0	0.00%	Procurement process
148.	Kaplenge ECD	Moiben/Kuserwo	500,000	0	0.00%	Procurement process
149.	Chebara VTC	Moiben/Kuserwo	2,000,000		0.00%	Procurement process
150.	Itungi, Chelimwo, Ngachar ECD	Sambirir	9,900,000		0.00%	Procurement process
151.	Luguget Twin ECD	Sambirir	246,001		0.00%	Procurement process
152.	Ward Bursary	Sengwer	5,000,000		0.00%	Procurement process
153.	Kapcherop VTC Construction of workshops	Sengwer	2,000,000		0.00%	Procurement process
154.	Kapkata ECDE Construction	Sengwer	500,000		0.00%	Procurement process
155.	Chepness ECDE Construction	Sengwer	2,500,000		0.00%	Procurement process
156.	Koiywo ECDE Construction	Sengwer	600,000		0.00%	Procurement process
157.	Kasaon ECD Centre	Sengwer	2,700,000		0.00%	Procurement process
158.	Bursary	Soy North	5,000,000		0.00%	Procurement process
159.	Kaburiot ECDE	Soy North	2,500,000		0.00%	Procurement process
160.	Chekobei ECDE	Soy North	2,500,000		0.00%	Procurement process
161.	Changach Barak ECD	Soy North	1,500,000		0.00%	Procurement process
162.	Chepsigot Special School ECDE	Soy North	300,000		0.00%	Procurement process

S/NO.	Project Name	Ward	Approved Budget (Ksh.)	Actual Expenditure as of 31st Dec 2025	Absorption (%)	Remarks
163.	Sacha ECD	Soy North	500,000		0.00%	Procurement process
164.	Epke	Soy North	500,000	499,970	99.99%	Completed
165.	Bursary	Soy South	2,500,000		0.00%	Procurement process
166.	Tarokwane ECDE	Soy South	3,100,000		0.00%	Procurement process
167.	Sarbab ECDE	Soy South	3,100,000		0.00%	Procurement process
168.	Chop ECDE	Soy South	500,000		0.00%	Procurement process
169.	Flousper EDCE	Soy South	500,000		0.00%	Procurement process
170.	Ngobisi ECD	Soy South	500,000		0.00%	Procurement process
171.	Muskut twin ECD classroom	Soy South	101,000		0.00%	Procurement process
172.	Koilebel ECDE	Soy South	300,000		0.00%	Procurement process
173.	Koitolil SDA ECDE	Soy South	300,000		0.00%	Procurement process
174.	Kaptoror ECDE	Soy South	100,000		0.00%	Procurement process
175.	kasar ECDE	Soy South	400,000		0.00%	Procurement process
176.	Anin sublocation bursary	Tambach	500,000		0.00%	Procurement process
177.	Rimoi sublocation bursary	Tambach	1,000,000		0.00%	Procurement process
178.	Kapkerembe ECD Toilet construction	Tambach	300,000		0.00%	Procurement process
179.	Kaptomonger ECD Toilet construction	Tambach	300,000		0.00%	Procurement process
180.	Kaptomonger ECD Teacher's furniture	Tambach	100,000		0.00%	Procurement process
181.	Setek VTC CENTRE	Tambach	2,500,000		0.00%	Procurement process
182.	Kuriot ECD Renovation & equipping	Tambach	500,000		0.00%	Procurement process
TOTAL			281,729,426	20,869,887	7.41%	

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, pre-primary sub programme recorded the highest absorption of 60 percent largely on ECD capitation while general administration and support services had the second highest absorption at 43 percent largely driven by compensation to employees. Pre-primary infrastructure development and VTC infrastructure development sub-programs recorded 14 and 12 percent respectively.

Table 29: Education and Technical Training Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31st 2025	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	394,800,121	170,895,362	43.29
Programme 2: Pre-Primary Education			
SP2.1 Pre-primary Infrastructure Development	147,214,190	20,869,887	14.18
SP2.2 Pre-primary Quality Control and Support	52,811,491	31,834,161	60.28
Programme 3: Technical and Vocational Training			
SP3.1 VTC Infrastructure Development	65,005,075	7,800,0000	12.00
SP3.2 VTC Quality Control and Support	74,000,000	0	0.00
Total Expenditure of Vote	733,830,877	231,399,410	31.53

4.6.2. Non-financial performance for the period

During the period under review, the department technical team made 10 supervisory visits and assessed five institutions for quality assurance and standards, and approved thirteen climate proof designs.

Table 30: Education and Technical Training Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actuals as at 31st Dec 2025	Variance
Programme: P.1 General Administration and Support Services	Sub Programme: SP 1.1 General Administration and Support Services	Education & Technical Training	Improved service delivery	Performance Appraisals	4	4	0
				No. of staff trained	40	0	-40
				No of baseline surveys carried out	1	0	-1
			Compliance to set standards & norms.	No of institutions assessed for quality assurance and standards	100	21	-79
				No. of supervisory visits.	80	23	-57
Programme: P.2 Pre-Primary Education	SP 3.1: Pre-primary Infrastructure development	Education & Technical Training	Disability friendly classrooms constructed/repaired	No. of disability friendly classrooms constructed/repaired	76	18	-58
				No. of climate proof designs developed	31	31	0

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actuals as at 31st Dec 2025	Variance
	SP 2.1: Pre-primary quality control and support	Education & Technical Training	ECD learners provided with Capitation	No of capitation beneficiaries	27,025	21,233	-5,792
			ECD centres equipped with play equipment	No of ECD centres equipped	6	0	-6
			ECD learners provided with digital equipment	No of beneficiaries' learners	15,273	0	-15,273
Programme: P.3 Vocational Education and Training	SP 3.1: VTC Infrastructure development	Education & Technical Training	Disability friendly Workshops constructed	No of disability friendly workshops constructed	4	2	-2
				No. of climate proof designs developed	9	3	-6
			Workshops equipped	No of workshops equipped	2	0	-2
	SP 3.2 VTC quality control and support	Education & Technical Training	VTC trainees provided with capitation	No. of capitation beneficiaries	410	0	-410
			Students provided with bursary disaggregated by gender	No. of bursary beneficiaries disaggregated by gender	10,390	0	-10,390

4.6.3. Challenges and Recommendations

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs.

❖ Delays in Procurement Processes:

Challenges in the procurement process delayed the commencement of development projects, contributing to zero absorption under the development budget during the quarter.

❖ Understaffing

Vocational Training Centres (VTCs) continue to experience staff shortages, limiting the department's ability to effectively deliver training, supervision, and monitoring services.

Recommendations

To enhance performance and ensure effective implementation of departmental programmes in subsequent quarters, the following measures are recommended:

➤ Streamline Procurement Processes:

Fast-track procurement procedures while ensuring compliance with the Public Procurement and Asset Disposal Act to avoid implementation delays.

➤ **Strengthen Budgetary Planning:**

Adopt realistic costing of projects during the budgeting process to minimize underbudgeting and eliminate the need for frequent budget reallocations. This will enhance predictability and project continuity.

➤ **Staff rationalization**

Address the staffing gaps in Vocational Training Centres and other educational institutions to strengthen capacity, improve training quality, and enhance institutional management.

4.7. Department of Health Services

4.7.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 836,883,037 against a budget of Kshs. 2,719,847,824 translating to an overall absorption rate of 30.77 percent.

Table 31: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31st 2025	Absorption Rate (%)
Personnel Emoluments	1,481,257,230	667,078,374	45.03
Operations and Maintenance	634,289,794	161,496,008	25.46
Capital Expenditure	604,300,800	8,248,655	1.36
Totals	2,719,847,824	828,883,037	30.77

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 828,634,382 against a budget of Kshs. 2,115,547,024 recording an absorption rate of 39.2 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 25.46 percent. Expenditure on Operations and Maintenance recorded was Kshs 8,248,655 against a budget of Kshs. 634,289,794 indicating an absorption of 25.46 percent.

Development Expenditure Performance

Development expenditure during the period under review was ksh.8,248,655 against a budget of Kshs. 604,300,800 indicating an absorption of 1.36 percent. Development absorption was relatively low due to the challenges relating to migration to EGP procurement SYSTEM. The performance is expected to improve in subsequent quarters.

Table 32: Department of Health Services Budget Expenditure Performance

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
1.	Kapkata dispensary burning chamber	Arror	480,000	480,000	100%	Project completed
2.	Automation of Health Facilities	Arror	432,000		0.00%	Project BQ development ongoing
3.	Kapkata dispensary	Arror	480,000		0.00%	Project BQ development ongoing
4.	Kapkata Dispensary	Arror	100		0.00%	Project BQ development ongoing
5.	Kapchemutta Dispensary	Arror	7,205		0.00%	Project BQ development ongoing
6.	Kapchemuta heath Centre	Arror	8,620,350	1,069,650	12.41%	Project ongoing
7.	Kapkata dispensary	Arror	6,000		0.00%	Project BQ development ongoing
8.	Arror ward public health motobike	Arror	666,000		0.00%	Project BQ development ongoing
9.	Tunyo Dispensary Morgue	Arror	290,100		0.00%	Project BQ development ongoing
10.	Flax Dispensary	Chepkorio	576,000		0.00%	Project BQ development ongoing
11.	Kapalwat Dispensary	Chepkorio	480,000		0.00%	Project BQ development ongoing
12.	Lelboinet Health centre	Chepkorio	96,000		0.00%	Project BQ development ongoing
13.	Chepkorio health centre	Chepkorio	960,000		0.00%	Project BQ development ongoing
14.	Flax Dispensary Outpatient room	Chepkorio	1,056,000		0.00%	Project BQ development ongoing
15.	Nyaru dispensary	Chepkorio	980,000		0.00%	Project BQ development ongoing
16.	Lelboinet Hospital Toilet	Chepkorio	120		0.00%	Project BQ development ongoing
17.	Chepkorio H/C	Chepkorio	325,180		0.00%	Project BQ development ongoing
18.	Chebororwa hospital kitchen construction	Cherangany/Chebororwa	1,440,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
19.	Chebororwa hospital kitchen equipment	Cherangany/Chebororwa	960,000		0.00%	Project BQ development ongoing
20.	Tenden dispensary construction	Cherangany/Chebororwa	768,000		0.00%	Project BQ development ongoing
21.	Automation of Health Facilities	Cherangany/Chebororwa	576,000		0.00%	Project BQ development ongoing
22.	Chebororwa H/C	Cherangany/Chebororwo	9,600,000		0.00%	Project BQ development ongoing
23.	Yatoi dispensary	Cherangany/Chebororwo	210		0.00%	Project BQ development ongoing
24.	Tenden Dispensary	Cherangany/Chebororwo	30		0.00%	Project BQ development ongoing
25.	Koitugum Dispensary	Cherangany/Chebororwo	76,500		0.00%	Project BQ development ongoing
26.	Wewo/Titooyo Dispensary	Embobut/Embolot	3,840,000		0.00%	Project BQ development ongoing
27.	Endul Dispensary laboratory	Embobut/Embolot	1,920,000		0.00%	Project BQ development ongoing
28.	construction of fence	Embobut/Embolot	768,000		0.00%	Project BQ development ongoing
29.	ST. Michael Dispensary	Embobut/Embolot	960,000		0.00%	Project BQ development ongoing
30.	Automation of Health Facilities	Embobut/Embolot	432,000		0.00%	Project BQ development ongoing
31.	Maron marichor dispensary	Embobut/Embolot	1,500		0.00%	Project BQ development ongoing
32.	Kamago health center	Embobut/Embolot	4,800,740		0.00%	Project BQ development ongoing
33.	Endul dispensary OPD	Embobut/Embolot	95		0.00%	Project BQ development ongoing
34.	Kapchebau dispensary Maternity	Embobut/Embolot	672,000		0.00%	Project BQ development ongoing
35.	Kapchebau Dispensary	Embobut/Embolot	2,500,000		0.00%	Project BQ development ongoing
36.	Endul Dispensary	Embobut/Embolot	100		0.00%	Project BQ development ongoing
37.	Kabulwo Dispensary	Emsoo	480,000		0.00%	Project BQ development ongoing
38.	Kibendo Health Centre	Emsoo	960,000		0.00%	Project BQ development ongoing
39.	Kaptum Dispensary	Emsoo	1,920,000		0.00%	Project BQ development ongoing
40.	Automation of Health Facilities	Emsoo	432,000		0.00%	Project BQ development ongoing
41.	Kaptum Dispensary	Emsoo	960,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
42.	Chegilet Health Centre	Emsoo	1,920,000		0.00%	Project BQ development ongoing
43.	KapchelaHealth Centre	Emsoo	9,990		0.00%	Project BQ development ongoing
44.	Kibendo Dispensary	Emsoo	50,000		0.00%	Project BQ development ongoing
45.	Chegilet Health Centre	Emsoo	40,220		0.00%	Project BQ development ongoing
46.	Chegilet Health Centre	Emsoo	245		0.00%	Project BQ development ongoing
47.	Purchase of motorbikes for CHVs to be in charge ofKapchela and Chegilet HC	Emsoo	94,000		0.00%	Project BQ development ongoing
48.	Kapchela HC	Emsoo	55,900		0.00%	Project BQ development ongoing
49.	Automation of Health Facilities	Endo	288,000		0.00%	Project BQ development ongoing
50.	Tot Sub County Hospital	Endo	551,601		0.00%	Project BQ development ongoing
51.	Malkich Dispensary	Endo	500,200		0.00%	Project BQ development ongoing
52.	Kabetwa Health Centre Maternity	Endo	1,000,000		0.00%	Project BQ development ongoing
53.	Kaporon Health facility	Endo	20,050		0.00%	Project BQ development ongoing
54.	TOT sub-county hospital	Endo	18,372,000		0.00%	Project BQ development ongoing
55.	Ketigoi Dispensary Plumbing	Kabiemit	96,000		0.00%	Project BQ development ongoing
56.	Simotwo Dispensary fencing	Kabiemit	288,000		0.00%	Project BQ development ongoing
57.	Ketigoi Maternity Equipment	Kabiemit	480,000		0.00%	Project BQ development ongoing
58.	Kapkitony Health Center	Kabiemit	-24,680		0.00%	Project BQ development ongoing
59.	Kabiemit Dispensary	Kabiemit	520,000		0.00%	Project BQ development ongoing
60.	tulwobei dispensary	Kabiemit	672,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
61.	Purchase of ambulance	Kabimbit	2,000,000		0.00%	Project BQ development ongoing
62.	Sergoit health Center upgrading	Kamariny	4,800,000		0.00%	Project BQ development ongoing
63.	Kombabelio Dispensary upgrading	Kamariny	1,920,000		0.00%	Project BQ development ongoing
64.	Kapteren Health Centre	Kamariny	480,000		0.00%	Project BQ development ongoing
65.	Tulwobei staff house	Kamariny	384,000		0.00%	Project BQ development ongoing
66.	Kipsoen Dispensary	Kamariny	3,001,090	2,999,760	99.96%	Project completed
67.	Kapteren HC	Kamariny	1,632,000		0.00%	Project BQ development ongoing
68.	Kapteren H/C	Kamariny	1,093		0.00%	Project BQ development ongoing
69.	Kapteren HC	Kamariny	1,440,000		0.00%	Project BQ development ongoing
70.	Sergoit Health Centre	Kamariny	-17,800		0.00%	Project BQ development ongoing
71.	Katalel dispensary	Kamariny	400,000		0.00%	Project BQ development ongoing
72.	Sergoit Health Centre	Kamariny	1,200		0.00%	Project BQ development ongoing
73.	Katalel dispensary	Kamariny	300,816		0.00%	Project BQ development ongoing
74.	Katalel Health Centre	Kamariny	500		0.00%	Project BQ development ongoing
75.	Msekekwa Health Centre	Kapchemutwa	849,883		0.00%	Project BQ development ongoing
76.	Msekekwa Health Centre	Kapchemutwa	288,000		0.00%	Project BQ development ongoing
77.	Renovation of staff House and maternity at Msekekwa	kapchemutwa	6,300		0.00%	Project BQ development ongoing
78.	Msekekwa H/C	kapchemutwa	4,630		0.00%	Project BQ development ongoing
79.	Kapkesum Dispensary	kapchemutwa	187,500		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
80.	Matira Dispensary	Kapsowar	1,920,000		0.00%	Project BQ development ongoing
81.	Kapsowar Health Centre	Kapsowar	1,920,000		0.00%	Project BQ development ongoing
82.	Matira Dispensary	Kapsowar	960,000	899,325	93.68	Project BQ development ongoing
83.	Kaptabuk Dispensary	Kapsowar	960,000		0.00%	Project BQ development ongoing
84.	Matira Dispensary	Kapsowar	100		0.00%	Project BQ development ongoing
85.	Sisiya Dispensary	Kapsowar	2,190		0.00%	Project BQ development ongoing
86.	Kapsowar Health Centre	Kapsowar	2,775		0.00%	Project BQ development ongoing
87.	construction of maternity wing at sangurur dispensary	Kapsowar	361,613		0.00%	Project BQ development ongoing
88.	Kapsowar Health Centre	Kapsowar	675		0.00%	Project BQ development ongoing
89.	Kaptabuk dispensary	Kapsowar	760,000		0.00%	Project BQ development ongoing
90.	Purchase of Ward Ambulance	Kapsowar	2,445,300		0.00%	Project BQ development ongoing
91.	Kaptagat Health Center	Kaptarakwa	480,000		0.00%	Project BQ development ongoing
92.	Kabalbarakwo dispensary	Kaptarakwa	480,000		0.00%	Project BQ development ongoing
93.	Kaptarakwa Sub County Hospital	Kaptarakwa	1,920,000		0.00%	Project BQ development ongoing
94.	Kaptarakwa Sub County Hospital	Kaptarakwa	1,440,000		0.00%	Project BQ development ongoing
95.	Kaptarakwa Sub County Hospital	Kaptarakwa	960,000		0.00%	Project BQ development ongoing
96.	Kaptarakwa HC	Kaptarakwa	1,000		0.00%	Project BQ development ongoing
97.	Connecting electricity to Kiptulos Dispensary	Kaptarakwa	300,000		0.00%	Project BQ development ongoing
98.	Kamasia Health Centre OPD	Kapyego	7,104,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
99.	Segut Dispensary	Kapyego	288,000		0.00%	Project BQ development ongoing
100.	Kalya Dispensary	Kapyego	480,000		0.00%	Project BQ development ongoing
101.	Kapyego Health Centre	Kapyego	1,440,000		0.00%	Project BQ development ongoing
102.	Kapyego Health Centre	Kapyego	7,200,000		0.00%	Project BQ development ongoing
103.	Energy Dispensary	Kapyego	500,000		0.00%	Project BQ development ongoing
104.	Construction of kamasia maternity	Kapyego	1,000,000		0.00%	Project BQ development ongoing
105.	Construction of Kapyego X- Ray room	Kapyego	10		0.00%	Project BQ development ongoing
106.	Kapyego Health Centre	Kapyego	122		0.00%	Project BQ development ongoing
107.	renovation of Kapyego health centre	Kapyego	130		0.00%	Project BQ development ongoing
108.	Kalya Dispensary	Kapyego	250,000		0.00%	Project BQ development ongoing
109.	Kalya Dispensary	Kapyego	250,000		0.00%	Project BQ development ongoing
110.	Kamasia Health centre	Kapyego	980,000		0.00%	Project BQ development ongoing
111.	renovation of Segut health centre	Kapyego	500,000		0.00%	Project BQ development ongoing
112.	Kapyego Health Centre	Kapyego	1,420,020		0.00%	Project BQ development ongoing
113.	Kimnai Health Centre	Lelan	9,600,000		0.00%	Project BQ development ongoing
114.	Kerer Dispensary	Lelan	1,920,000		0.00%	Project BQ development ongoing
115.	Kibigos Dispensary	Lelan	480,000		0.00%	Project BQ development ongoing
116.	Kipkundul Dispensary	Lelan	672,000		0.00%	Project BQ development ongoing
117.	Labot Dispensary	Lelan	96,000		0.00%	Project BQ development ongoing
118.	Kabererwo Dispensary	Lelan	960,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
119.	Kaptalamwa HC	Lelan	9,600,000		0.00%	Project BQ development ongoing
120.	Kaptalamwa Health Centre	Lelan	1,200,030		0.00%	Project BQ development ongoing
121.	Kaberwo Dispensary	Lelan	500,200		0.00%	Project BQ development ongoing
122.	Kapsait Disp	Lelan	80		0.00%	Project BQ development ongoing
123.	Kamwosor SCH OPD	Metkei	4,805,138		0.00%	Project BQ development ongoing
124.	Kapchorwa dispensary	Metkei	480,000		0.00%	Project BQ development ongoing
125.	Medical Interns	Metkei	1,000,000		0.00%	Project BQ development ongoing
126.	Tabare Dispensary	Metkei	880		0.00%	Project BQ development ongoing
127.	Kamwosor SCH	Metkei	850		0.00%	Project BQ development ongoing
128.	Tugumoi Dispensary	Metkei	10		0.00%	Project BQ development ongoing
129.	Kamwosor Sub County Hospital	Metkei	1,180,000		0.00%	Project BQ development ongoing
130.	Improvement of Kamwosor Sub-County Hospital	Metkei	3,600		0.00%	Project BQ development ongoing
131.	Construction of cold room	Metkei	1,460		0.00%	Project BQ development ongoing
132.	Kiptengwer Dispensary	Metkei	499,999		0.00%	Project BQ development ongoing
133.	Kiptengwer Dispensary	Metkei	1,000		0.00%	Project BQ development ongoing
134.	Kaplenge Dispensary	Moiben/Kuserwo	288,000		0.00%	Project BQ development ongoing
135.	Katee Dispensary	Moiben/Kuserwo	288,000		0.00%	Project BQ development ongoing
136.	Simbeywet Dispensary	Moiben/Kuserwo	48,000		0.00%	Project BQ development ongoing
137.	Bungwet dispensary	Moiben/Kuserwo	479,998		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
138.	Chebara Health Centre	Moiben/Kuserwo	8,330		0.00%	Project BQ development ongoing
139.	Cheptongei Health Centre	Moiben/Kuserwo	3,601,310		0.00%	Project BQ development ongoing
140.	Chebulbai Health centre	Moiben/Kuserwo	100		0.00%	Project BQ development ongoing
141.	Chogoo Dispensary	Moiben/Kuserwo	1,920,000		0.00%	Project BQ development ongoing
142.	Chesoi Health Centre	Sambirir	8,908,800		0.00%	Project BQ development ongoing
143.	Chesetan Dispensary	Sambirir	960,000		0.00%	Project BQ development ongoing
144.	Mogil Health Centre	Sambirir	4,341,830		0.00%	Project BQ development ongoing
145.	Chesoi SCH	Sambirir	9,600,000		0.00%	Project BQ development ongoing
146.	Chesoi mortuary soak pit	Sambirir	20		0.00%	Project BQ development ongoing
147.	Chesetan Dispensary	Sambirir	2,016,000		0.00%	Project BQ development ongoing
148.	Korongoi dispensary OPD construction	Sengwer	2,880,000		0.00%	Project BQ development ongoing
149.	Kapcherop SCH Septic Tank	Sengwer	1,440,000		0.00%	Project BQ development ongoing
150.	Korongoi Dispensary	Sengwer	300		0.00%	Project BQ development ongoing
151.	Muskut Health Centre	Soy North	1,440,000		0.00%	Project BQ development ongoing
152.	Biretwo Health Centre	Soy North	1,440,000		0.00%	Project BQ development ongoing
153.	Epke dispensary	Soy North	480,000		0.00%	Project BQ development ongoing
154.	Simit Community dispensary	Soy North	288,000		0.00%	Project BQ development ongoing
155.	Simit Community dispensary	Soy North	192,000		0.00%	Project BQ development ongoing
156.	Changach Barak Dispensary Laboratory	Soy North	960,000		0.00%	Project BQ development ongoing
157.	Cheptebo dispensary	Soy North	1,400		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
158.	Toror dispensary	Soy North	100		0.00%	Project BQ development ongoing
159.	renovation of Emsea dispensary	Soy North	199,620		0.00%	Project BQ development ongoing
160.	Biretwo and Muskut Heath centre	Soy North	81,200		0.00%	Project BQ development ongoing
161.	Epke dispensary	Soy North	1,000		0.00%	Project BQ development ongoing
162.	Teber dispensary	Soy South	432,000		0.00%	Project BQ development ongoing
163.	Kocholwo SCH	Soy South	960,000		0.00%	Project BQ development ongoing
164.	Turesia dispensary	Soy South	192,000		0.00%	Project BQ development ongoing
165.	Flouspar Health Centre	Soy South	1,344,000		0.00%	Project BQ development ongoing
166.	Flouspar Health Centre	Soy South	384,000		0.00%	Project BQ development ongoing
167.	Flourspar Health Centre	Soy South	30,000		0.00%	Project BQ development ongoing
168.	Kocholwo Hospital	Soy South	1,500,000		0.00%	Project BQ development ongoing
169.	Kapindup Dispensary	Soy South	503,825		0.00%	Project BQ development ongoing
170.	Kimoloi dispensary	Soy South	25,400		0.00%	Project BQ development ongoing
171.	Tambach subcounty hospital construction of X-ray room	Tambach	3,360,000		0.00%	Project BQ development ongoing
172.	Kewapsos Dispensary Facility maintenance	Tambach	384,000		0.00%	Project BQ development ongoing
173.	Rimoi Dispensary Electricity installation(wiring)	Tambach	96,000		0.00%	Project BQ development ongoing
174.	Anin dispensary Facility maintenance	Tambach	192,000		0.00%	Project BQ development ongoing
175.	Anin Dispensary	Tambach	768,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
176.	Anin Dispensary	Tambach	480,000		0.00%	Project BQ development ongoing
177.	Automation of Health Facilities	Tambach	652,268		0.00%	Project BQ development ongoing
178.	Tambach subcounty hospital purchase of X-ray	Tambach	4,800,000		0.00%	Project BQ development ongoing
179.	Tambach Sub County Hospital	Tambach	2,880,000	2,799,920	97..22%	Project BQ development ongoing
180.	Connection of piped water KWS Rimoi dispensary	Tambach	200,000		0.00%	Project BQ development ongoing
181.	Songeto Dispensary	Tambach	1,000		0.00%	Project BQ development ongoing
182.	purchase of ambulance	Tambach	20,000		0.00%	Project BQ development ongoing
183.	Iten County Referral Hospital	County	7,766,288		0.00%	Project BQ development ongoing
184.	Tot sub-County Hospital	County	2,699,100		0.00%	Project BQ development ongoing
185.	Kapcherop sub county Hospital	County	7,944,387		0.00%	Project BQ development ongoing
186.	KDSP	County	10,860,373		0.00%	Project BQ development ongoing
187.	KDSP II level II	County	352,500,000		0.00%	Project BQ development ongoing
			604,300,799	8,248,655	1.36	

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, Support to Health Department achieved absorption of 30.77 percent attributed majorly to the General administration and support services program and DANIDA matching grant by the World Bank.

Table 33: Health Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31 st 2025	Absorption Rate(%)
Programme 6: General administration and support services			
SP6.1 General administration and support services	1,485,130,562	667,078,374	44.92
Programme 2: Public Health			
SP7.1 Community and Environmental Health	230,343,892	31,549,285	13.70
Programme 3: Health Services			
SP3.1 Health Services	1,004,373,372	66,160,763	6.59
Total Expenditure of Vote	2,719,847,826	764,788,422	28.12

4.7.2. Non-financial performance for the period

The Department of Health made significant progress in improving healthcare delivery across the county during the 2024/25 financial year. In immunization and child health, coverage rates increased from 69% to 70%, while the proportion of facilities offering immunization services expanded from 60% to 90%. This improvement was achieved through the installation of specialized vaccine storage equipment in 110 health facilities and 4 sub-county depots, ensuring proper cold chain maintenance.

Maternal health services showed notable gains, with skilled birth attendance rising from 67.4% to 69%. Infrastructure improvements played a crucial role, with renovations completed at nine key health facilities including Simotwo, Kapkessum, and Msekekwa. Emergency response capabilities were enhanced through the acquisition of two Basic Life Support ambulances for Kabiemit and Kapsowar Wards.

The Universal Health Coverage initiative saw substantial progress with the launch of the Community Health Promoters program. A total of 1,260 CHPs received kits and smartphones to facilitate digital reporting through the Electronic Community Health Information System, along with monthly

Table 34: Health Services Non-financial performance

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
General Administration	General Administration	Human Resources for Health	Health sector staff available at all levels in line with the revised standards	Number of HWs recruited per year	20	0	20
			Health personnel trained	Number of HWs recruited by Partners	10	0	10
				# of health personnel trained on government approved trainings	15	6	9
				# of health personnel trained in technical/professional trainings	150	59	91
		Finance & Accounts	AIEs issued	% of spending units receiving AIEs within one month of budget disbursement to health department	100%	100%	100%
			Expenditure Review meetings held	No. of expenditure review meetings	4	2	2
		Quality Assurance	Facilities meeting required standards	% of health facilities meeting minimum standards of quality of care	60	60	0
			Facilities with functional QITs	# of health facilities with	7	2	
				Functional QITs/WITs			0
			Average waiting time improved	Average waiting time for outpatient consultation	6M	5M	-1
			Service charter present	% of facilities with standardized service charters	100	100	0
			Client satisfaction improved	Client satisfaction index	72	72	0
			Facilities audited for quality	# of Health Facilities audited/Assessed	114	0	114

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			service delivery	for quality service delivery			
			Facilities supervised	# of Health Facilities Supervised annually	114	28	86
			Facilities inspected for safety standards	Number of facilities inspected for safety standards	114	28	86
		Health Records and Information Management	Reporting rates improved	Health facility reporting rate	100%	95%	5%
			Health facilities reporting	% of health facilities reporting to national reporting systems: HMIS & LMIS	100%	99%	1%
			Public facilities with EMR installed	# of public facilities with integrated established Electronic Medical records	7	7	0
			Tools printed and distributed	# of copies of data collection and reporting tools printed and distributed	5000	5,000	0
			Quality data generated	% of health facilities that passed data validation	100%	100%	0%
		Monitoring and Evaluation	Periodic and annual health plans and budget developed and implemented	# of health facilities having annual facility work plans for the current fiscal year	114	114	0
			Health stakeholder forums formed	# of sub counties with functional Health Stakeholders Form	4	4	0
			Research conducted	# of (operational) research	2	0	2
				conducted			0
			Policies developed	# of policies developed	2	1	1
			Ethical research	# of ethical review committees established	1	0	1

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			committees established				
			Quarterly performance reviews held	# of quarterly performance review meetings held	4	2	2
Health Services	Health Services		Commodity management improved	# of health facilities receiving tracer commodities within less than two weeks of placing the order	127	127	0
			Episodes of stock outs reported	Episodes with over 7 days stock-outs for any of the 15 tracer medicines	0	0	0
		Medical services	Health facilities are built or upgraded following standard guidelines	# of hospitals having infrastructure master plans	2	0	2
			Fire hydrants equipped	# of hospitals equipped with fire hydrants	7	0	7
			Climate change mainstreamed	# of trees planted	7000	972	6028
			Hospitals upgraded	No. of hospitals upgraded	4	1	3
			Wards constructed	No. of wards constructed	1	0	1
		RMNCAH	KEPH services offered	Number of health facilities providing minimum set of services (KEPH package)	83	83	0
			Utilization of outpatient healthcare services improved	OPD utilization rate	1.4	1.6	-0.2
			Skilled deliveries	% average of facility skilled delivery	70	73	-3
			Children fully immunized	% of fully immunized child coverage	75	80	-5
			Contraceptive	Contraceptive prevalence rate	57	59	-2

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			prevalence improved	(modern Family Planning)			
			Facilities with functional incinerators	% of facilities with functional incinerators for waste management	10	10	0
			Antenatal care (ANC) visits improved	% of ANC clients attending at least 4 ANC visits	32	29	3
		Medical engineering	Facilities upgraded	No. of facilities upgraded	1	1	0
			Hemogram Machines serviced	No. of hemogram Machines serviced	1	1	0
			HFs automated	No. of HFs automated	12	12	0
			HFs Equipped	No. of HFs Equipped	7	2	5
			HFs supported	No. of HFs supported	21	15	6
			Interns recruited	No. of interns recruited	11	2	9
		Emergency medical services	Ambulances purchased	No. of ambulances purchased	1	0	1
			Ambulances Maintained	No. of ambulances maintained	5	5	0
			Referrals from primary care units strengthened	% of Persons referred to hospitals, from primary care units	1,900	1,443	457
Public Health Services	Community and Environmental	Community and Environmental Health	Functional community units established	% of functional community health units	126	126	0
			Performance-based incentives received	% of CHVs receiving performance-based incentives	1260	1260	0
			Referrals from community units strengthened	% of Persons referred to facility, from Community Units	1500	1443	57
			Healthy behaviors and	% of Households with functional latrines	92	92	0

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			practices promoted				
			Hand hygiene promoted	% of Households with hand washing facilities	45	45	0
			Households sprayed	No. of households sprayed	1200	200	1000
		Nutrition & Dietetics	Children under-5 years who are underweight	% of children under-5 years who are underweight	10	9	1
			Children under-5 years who are stunted	% of children under-5 years who are stunted	28	26	2
			Vitamin A supplemented	% of children 6-59 months supplemented with doses Vitamin A	25	30	-5
			Exclusive breastfeeding of children	% of children < 6 Months exclusively breastfed	34	36	-2
			Iron Folic Acid (IFA) supplemented	% of pregnant women attending antenatal clinics supplemented with Iron Folic Acid (IFA)	35	40	-5
		Project Coordination	Burning chambers constructed	No. of burning chambers constructed	2	0	2
			Dispensaries constructed	No. of dispensaries constructed	1	0	1
			Dispensaries renovated	No. of dispensaries renovated	1	0	1
			Facilities completed	No. of facilities completed	1	0	1
			Facilities renovated	No. of facilities renovated	1	0	1
			Gate and fencing done	No. of gate and fencing done	2	0	2
			H/F renovated	No. of H/F renovated	3	0	3
			H/Fs completed	No. of H/Fs completed	1	0	1
			H/Fs fenced	No. of H/Fs fenced	2	0	2

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			Health facilities upgraded	No. of health facilities upgraded	1	0	1
			Kitchens constructed	No. of kitchens constructed	1	0	1
			Laboratories constructed	No. of laboratories constructed	1	0	1
			Latrines constructed	No. of latrines constructed	1	0	1
			Maternities completed	No. of maternities completed	1	0	1
			Maternity constructed	No. of maternity constructed	1	0	1
			Male and female wards constructed	No. of male and female wards constructed	3	0	3
			OPD blocks constructed	No. of OPD blocks constructed	3	0	3
			Pumps installed	No. of pumps installed	1	0	1
			Septic Tanks constructed	No. of Septic Tanks constructed	2	0	2
			Tanks purchased	No. of tanks purchased	1	0	1
			Toilets constructed	No. of toilets constructed	2	0	2
			Xray rooms constructed	No. of xray rooms constructed	1	0	1

stipends of KES 2,500. The program's reach extended to 126 Community Health Units, while 19,000 vulnerable households gained access to health insurance through NHIF enrollment.

4.7.3. Emerging Issues, Challenges and Recommendation

The emerging issues, key challenges, and recommendations in the health sector are centered on the transition to a new national health financing model and the continuous drive toward Universal Health Coverage (UHC).

Emerging issues

- i. There is a growing demand for health services, especially at primary healthcare facilities and the County Referral Hospital.

- ii. The ongoing implementation of digital health and financial management systems requires additional staff training and system stabilization.

Challenges

- i. Cash flow constraints caused by delayed and partial disbursement of funds are leading to low absorption in some programs.
- ii. Shortages of health personnel in critical and specialized roles are increasing workloads and negatively affecting service delivery.
- iii. Inadequate and aging health infrastructure in certain facilities is limiting service capacity.
- iv. Occasional stock-outs of essential medicines and medical supplies are occurring due to supply chain challenges related to the use of e-GP and CIFMIS.
- v. Underperformance of own-source revenue from health facilities in certain revenue streams is due to delayed disbursement from SHA/SHIF.

Recommendations

- i. Strengthen cash flow planning and prioritize expenditures to ensure the continuity of essential health services.
- ii. Improve the mobilization of own-source revenue and enhance accountability at the facility level.
- iii. Accelerate the recruitment, redistribution, and capacity building of health personnel, focusing on critical service areas
- iv. Increase investments in health infrastructure, medical equipment, and supply chain management systems.
- v. Offer continuous support and capacity building on digital health and financial systems to enhance efficiency and reporting.

4.8. Department of Lands, Physical Planning, Housing and Urban Development

4.8.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 206,998,464 against a budget of Kshs. 985,943,480 translating to an overall absorption rate of 20.9 percent.

Table 35: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31st 2025	Absorption Rate (%)
Personnel Emoluments	47,020,254	25,260,220	53.7
Operations and Maintenance	57,607,631	15,660,295	13.7
Capital Expenditure	881,315,595	166,077,949	18.3
Totals	985,943,480	206,998,464	18.4

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 40,920,515 against a budget of Kshs. 104,627,885 recording an absorption rate of 39.1 percent largely driven by Personnel Emoluments expenditure of Kshs 25,620,220 against kshs 47,020,254 and Operations and Maintenance expenditure of Kshs 15,660,295 against a budget of Kshs. 57,607,631.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 166,077,949 against a budget of Kshs. 881,315,595 indicates an absorption of 18.3 percent. Development absorption was relatively low due to ongoing procurement processes.

Table 36: Department of Lands, Physical Planning, Housing and Urban Development Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
1.	Kapcherop litter bins	Sengwer	400,000	0	0.0	Procurement Process Underway
2.	Street lights	Kamariny	142,500	0	0.0	Procurement Process Underway
3.	Installation of Transformer	Kamariny	475,000	0	0.0	Procurement Process Underway
4.	Iten street lighting	Kapchemutwa	950,000	0	0.0	Procurement Process Underway
5.	Tangul street lights installation	Kapyego	190,000	0	0.0	Procurement Process Underway
6.	Installation of street lights at Kapserbet	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
7.	Installation of street lights at Kapsigoria	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
8.	Installation of street lights at Chepsirgen	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
9.	Installation of street lights at Marakwet boys junction	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
10.	Installation of street lights at Kabarak Centre	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
11.	Installation of street lights at Bungwet	Moiben/Kuserwo	142,500	0	0.0	Procurement Process Underway
12.	Kokwao village Electricity installation(REREC)	Tambach	950,000	0	0.0	Procurement Process Underway
13.	Streetlight installation	Tambach	760,000	0	0.0	Procurement Process Underway
14.	Feasibility activities- street lighting installation in urban centres.	county	227,500	0	0.0	Procurement Process Underway
15.	AFD- Kenya Informal Settlement Improvement Project II	County	150,000,000	0	0.0	Procurement Process Underway
16.	IDA- Kenya Informal Settlement Improvement Project II	County	25,000,000	0	0.0	Procurement Process Underway
17.	Kenya Urban Support Programme (KUSP)-UDG	County	133,202,235	0	0.0	Procurement Process Underway
18.	Acquisition of Land	Kamariny	700,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
19.	Kiboa South Land Purchase	Kamariny	1,100,000	0	0.0	Procurement Process Underway
20.	Chesitek East Land Purchase	Kamariny	1,100,000	0	0.0	Procurement Process Underway
21.	Acquisition of Land for Kaptilit ECD	Kamariny	1,500,000	0	0.0	Procurement Process Underway
22.	Simotwo water Tank Acquisition of Land	Kamariny	250,000	0	0.0	Procurement Process Underway
23.	Kapkole ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
24.	Kasakaw ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
25.	ST.Poul Kapchelos ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
26.	Kaptoror Dispensary land	Kapsowar	1,500,000	0	0.0	Procurement Process Underway
27.	Kapsowar Health Centre land	Kapsowar	2,000,000	0	0.0	Procurement Process Underway
28.	Kaploma ECDE Purchase of land	Sengwer	500,000	0	0.0	Procurement Process Underway
29.	Dumpsite land	Sengwer	1,000,000	0	0.0	Procurement Process Underway
30.	Epke ECD/Surmo ECD/Koitui ECDE land	Soy North	1,500,000	0	0.0	Procurement Process Underway
31.	Epke dispensary land	Soy North	500,000	0	0.0	Procurement Process Underway
32.	Oraptim ECDE land	Soy South	600,000	0	0.0	Procurement Process Underway
33.	Kaptel ECD Purchase of land	Tambach	500,000	0	0.0	Procurement Process Underway
34.	Kapsowar toilet Repair and maintenance	Kapsowar	500,000	0	0.0	Procurement Process Underway
35.	Kapsowar Dumping site	Kapsowar	800,000	0	0.0	Procurement Process Underway
36.	Kapalwat Dispensary	Chepkorio	200,000	0	0.0	Procurement Process Underway
37.	Samich and kamelil land	Chepkorio	500,000	0	0.0	Procurement Process Underway
38.	Magoi ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
39.	Kaploet ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
40.	Sugut ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
41.	Land purchase at Karket market	Arror	2,500,000	0	0.0	Procurement Process Underway
42.	Cherangany/Chebororwa litter bins acquisition	Cherangany/ Chebororwa	200	0	0.0	Procurement Process Underway
43.	Kapsowar Town litter bins	Kapsowar	200	0	0.0	Procurement Process Underway
44.	Kaptarakwa Trading Centres litter bins	Kaptarakwa	1,500	0	0.0	Procurement Process Underway
45.	Muno Cattle Dip land	Kamariny	900,000	0	0.0	Procurement Process Underway
46.	Yokot Dam Water tank land Acquisition	Kamariny	1,000,000	0	0.0	Procurement Process Underway
47.	Arror Ward street lights installation	Arror	95,000	0	0.0	Procurement Process Underway
48.	Streetlight maintenance and bills	Chepkorio	237,500	237,500	100.0	Complete
49.	Nyaru Streetlights installation	Chepkorio	950,000	950,000	100.0	Complete
50.	Ward Street lighting installation	Cherangany/Chebororwa	2,612,500	2,612,500	100.0	Complete
51.	Sawaa and Chepketeret Street lights installation	Kabiemit	455,050	0	0.0	Procurement Process Underway
52.	Kobil centre, Tairi mbili-Streetlights installation	Kapchemutwa	142,500	0	0.0	Procurement Process Underway
53.	Iten Sub location street lighting installation	Kapchemutwa	950,000	0	0.0	Procurement Process Underway
54.	Kapsowar Markets lights installation	Kapsowar	85,507	0	0.0	Procurement Process Underway
55.	Kamelei Centre Street lights installation	Kapyego	95,000	0	0.0	Procurement Process Underway
56.	Chesewew VTC lighting installation RREC	Sambirir	1,235,000	0	0.0	Procurement Process Underway
57.	Streetlights installation and repair	Sengwer	1,235,000	1,235,000	100.0	Complete
58.	Tumeiyo Electricity transformer installation RREC	Soy South	950,000	0	0.0	Procurement Process Underway
59.	Molol (Kabindup) Electricity transformer installation RREC	Soy South	950,000	0	0.0	Procurement Process Underway
60.	Soy South Streetlights Installation	Soy south	313,500	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
61.	Feasibility activities of mapping, assessment and evaluation for street lighting installation in identified urban centres.	county	542,450	0	0.0	Procurement Process Underway
62.	Kenya Informal Settlement Improvement (KISIP II)	County	466,012,162	161,042,949	34.6	Ongoing
63.	Kenya Urban Support Programme (KUSP) UIG	County	35,000,000	0	0.0	Procurement Process Underway
64.	Kenya Informal Settlement Improvement Project (KISIP (II))	County-Iten Municipality	300,291	0	0.0	Procurement Process Underway
65.	Acquisition of land for ECDE	Cherangany/Chebororwa	1,200,000	0	0.0	Procurement Process Underway
66.	Acquisition of Land- for Kiptaragoi, Kipkochirio, Kaplataa and Sugut ECD each costing 300,003	Cherangany/Chebororwa	700,000	0	0.0	Procurement Process Underway
67.	Kipsugut, Magoi, Arar SDA, Rorok ECD Land	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
68.	Kipkulot Sports Academy land	Emsoo	2,250,000	0	0.0	Procurement Process Underway
69.	Ng'ang'asa ECD land	Emsoo	700,000	0	0.0	Procurement Process Underway
70.	Acquisition of Land-Kamagut	Kamariny	800,000	0	0.0	Procurement Process Underway
71.	Kaptilit ECDE land	Kamariny	1,000,000	0	0.0	Procurement Process Underway
72.	Purchase of land (kimuna)	Kamariny	300,000	0	0.0	Procurement Process Underway
73.	Kipsaiya dispensary land	Kapsowar	1,700,000	0	0.0	Procurement Process Underway
74.	Chorgogon ECD land	Kapsowar	800,000	0	0.0	Procurement Process Underway
75.	Orapno ECD Land	Kaptarakwa	1,000,000	0	0.0	Procurement Process Underway
76.	Kaplogoi ECD Land	Kaptarakwa	1,000,000	0	0.0	Procurement Process Underway
77.	Kipkalwa ECD Land	Kaptarakwa	500,000	0	0.0	Procurement Process Underway
78.	Mindililwo ECDE Acquisition of Land	Moiben/Kuserwo	1,500,000	0	0.0	Procurement Process Underway
79.	Kasaon ECD - Acquisition of Land	Sengwer	500,000	0	0.0	Procurement Process Underway
80.	Acquisition of land	Sengwer	900,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
81.	Chemoibon land	Soy South	600,000	0	0.0	Procurement Process Underway
82.	Emkong land acquisition	Tambach	700,000	0	0.0	Procurement Process Underway
83.	Emkong Primary land acquisition	Tambach	500,000	0	0.0	Procurement Process Underway
84.	Kapchebar Dispensary Land	Tambach	800,000	0	0.0	Procurement Process Underway
85.	Tarach Waste Disposal site-Kapsowar	Kapsowar	200,000	0	0.0	Procurement Process Underway
86.	Kapkaroi Market land	Emsoo	200,000	0	0.0	Procurement Process Underway
87.	Chesitek cattle Dip-Acquisition of land	Kamariny	800,000	0	0.0	Procurement Process Underway
88.	Katalel West Dip - Acquisition of Land	Kamariny	1,700,000	0	0.0	Procurement Process Underway
89.	Kapsisi Cattle dip - Acquisition of Land	Kamariny	800,000	0	0.0	Procurement Process Underway
90.	Simotwo Cattle dip - Acquisition of Land	Kamariny	500,000	0	0.0	Procurement Process Underway
91.	Land acquisition for a joint Construction of a TTI with West Pokot County at Lelan	Lelan	10,000,000	0	0.0	Procurement Process Underway
92.	Rokocho Market - Acquisition of Land	Soy North	1,000,000	0	0.0	Procurement Process Underway
TOTAL			881,315,595	166,077,949		

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, General administration and support services programmes achieved the highest absorption at 39.1 percent. This was slightly followed by Energy with absorption rate of 32.7 and Urban Infrastructure with absorption of 19.9 percent. Solid waste management, County Public land recorded nil expenditure.

Table 37: Lands, Physical Planning, Housing and Urban Development Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30 th 2025	Absorption Rate(%)
Programme 1: Energy			
SP1.1 Energy	15,399,008	5,035,000	32.7
Programme 2: General administration and support services			
SP2.1 General administration and support services	104,627,884	40,920,515	39.1
Programme 3: Solid waste management			
SP3.1 Solid waste management	1,901,900	0	0.0
Programme 4: Land Use management			
SP4.1 County Public Land Management	54,500,000	0	0.0
Programme 5: Urban Development			
SP5.1 Urban Infrastructure	809,514,688	161,042,949	19.9
Total Expenditure of Vote	985,943,480	206,998,464	21.0

4.8.2. Non-financial performance for the period

To achieve effective administration of land resources and provision of adequate urban utilities for sustainable development in both urban and rural areas, 7 urban centers have approved urban development plans, while the majority of the other urban centers have draft plans prepared. The Department strives to prepare local physical and land use development plans (spatial plans) for 13 urban centers and towns. The county also aspires to improve security within its urban centres through installation of streetlights to provide a conducive environment for business. The department intends to install 200 street lighting units across 60 urban centres.

To enhance security of land tenure, the county intends to acquire 15 parcels of public land, surveying and beckoning of 4 public land and titling of 250 plots. Solid waste management will be achieved through acquisition of litter bins for urban centres across the county as well as acquisition of sanitary landfills to ensure a clean and secure environment.

Through the Kenya Urban Support Programme (KUSP) the county has been able to upgrade urban infrastructure which include development of drainage works on the already tarmacked roads, establishment of County disaster unit by both construction of the unit and acquisition of a fire engine. The county commits to continuous upgrading of urban slums through the Kenya Informal Settlement Programme (KISIP) and KUSP partnership. The county is in the process of Developing the County Spatial Plan (CSP) that will guide the development in the County and Development of By-Laws that will guide the operations within Iten Municipality and other Urban Areas across the County. Further, the county through affordable housing program is in the process of constructing 900 housing units within the county headquarters to provide decent housing to its citizens inline with sustainable development goals.

Table 38: Lands, Physical Planning, Housing and Urban Development Non-financial performance

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Actuals as at 30 th September 2025	Variance
Programme: P.1 General Administration and Support Services	Sub Programme: SP 1.1 General Administration and Support Services	Administration	Service delivery enhanced	No. of Service charters	1	0	-1
				No. of Performance Contracts signed	3	0	-3
				No. of Performance Appraisal Systems (PAS)	19	0	-19
				No. of Customer satisfaction surveys	-	-	-
				No. of staff trained	10	0	-10
Programme: P2. Land Use Management	Sub Programme: SP 2.1 County Public Land Management	Lands and Physical planning	Land For Public Utilities	Parcels of of Land Acquired	15	0	-15
			County Public land surveyed and Documented	No. of Public land surveyed and beacons	4	0	-4
				No. of Public land Titled	250	0	-250
	Sub Programme: SP 2.2	Lands, Physical planning and	County spatial plan developed	County Spatial plan	1	-	-

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Actuals as at 30 th September 2025	Variance
	Physical Planning	Urban Development	Urban spatial plans developed	No. of Local Physical and Land Use Development Plans Developed	10	0	-10
	Sub Programme: SP 3.1 Affordable Housing	Housing	Affordable housing structures established	No. of affordable housing units/structures established	20	0	-20
Programme: P4. Urban Development	Sub Programme: SP 4.1 Urban Infrastructure	Urban Development	Informal Settlement areas Upgraded	No. of Informal Settlement areas Upgraded	5	0	-5
			Urban Roads improved Bitumen	Km. of tarmacked urban roads	6.5	0	-6.5
			Storm Water Drainage constructed	Km. of storm water drainage constructed	2.5	0	-2.5
Programme: P5. Iten Municipality		Iten Municipality	No. of by-laws developed and operationalised	No. of by-laws developed	1	-	-
				No. of Municipality plans developed	1	-	-
Programme: P6. Solid Waste Management	Sub Programme: SP 6.1 Solid waste management	Solid waste management	Waste bins acquired	No. of waste bins acquired.	25	0	-25
			Sanitary landfill acquired	No of parcels of land acquired	1	-	-
Programme: P7. Energy	Sub Programme: SP 7.1 Energy	Energy	Adequate Street lights provided.	No. of Centers with functional street lights	60	0	-60
				No. of Street lights units installed	200	0	-200

4.8.3. Challenges and Recommendations

Challenges

Challenges

The implementation of departmental programmes during the reporting period faced several key challenges that affected overall performance and timely delivery of planned outputs:

- Challenges in the procurement process delayed the commencement of development projects, contributing to very low absorption under the development budget during the first quarter.
- The department still experiences shortage of staff including physical planners and surveyors thus, overwhelming the existing staff as they carry out day to day monitoring of the departmental projects. Also, some sections such as Disaster management and fire fighting services lack requisite officers to offer the essential services.

Recommendations

To enhance performance and ensure effective implementation of departmental programmes in subsequent quarters, the following measures are recommended:

- Fast-track procurement procedures while ensuring compliance with the Public Procurement and Asset Disposal Act to avoid implementation delays.
- Address the staffing gaps to strengthen capacity, improve training quality, and enhance institutional management.

4.9. Department of Roads, Public Works and Transport

During the period under review, the total expenditure incurred for the department stood at Kshs. 76,008,287 against a budget of Kshs. 414,327,388 translating to an overall absorption rate of 18.34 percent.

Table 39: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	101,892,790	44,552,847	43.73%
Operations and Maintenance	89,593,354	21,856,130	24.39%
Capital Expenditure	222,841,244	9,599,310	4.31%
Totals	414,327,388	76,008,287	18.34%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 66,408,977 against a budget of Kshs.191,486,144 recording an absorption rate of 34.68 percent largely driven by Personnel Emoluments expenditure Ksh 44,552,847 against budget of Ksh 101,892,790 resulting to an absorption rate of 43.73 percent. There was no Expenditure on Operations and Maintenance.

Development Expenditure Performance

Development expenditure during the period under review was Kshs 9,599,310 against a budget of Kshs. 222,841,244 indicating an absorption rate of 4.31 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
1	Kapsawach roads	Arror	480,000	0	0	Procurement Process Underway
2	Embo-kamwanda- kobus road	Arror	1,920,000	0	0	Procurement Process Underway
3	Kisewen-kibarno- Ktipkotot road	Arror	2,400,000	0	0	Procurement Process Underway
4	Ward Roads maintenace	Arror	3,840,000	0	0	Procurement Process Underway
5	Kapngetik- KorobKwen- Chepkorio-Dip road	Chepkorio	1,440,000	0	0	Procurement Process Underway
6	Kamelil-Kewamoi- Samich road	Chepkorio	1,440,000	0	0	Procurement Process Underway
7	Chebirei-Kapsiro road	Chepkorio	960,000	0	0	Procurement Process Underway
8	Chemambul- Kapsamich road	Chepkorio	960,000	0	0	Procurement Process Underway
9	Kapnahashon- Keldap lakwet road	Chepkorio	672,000	0	0	Procurement Process Underway
10	Gilatgoi-Kaplamai road	Chepkorio	480,000	0	0	Procurement Process Underway
11	Marmar-Changach road	Chepkorio	192,000	0	0	Procurement Process Underway
12	Tilolwo road	Chepkorio	768,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
13	Kerionge-Yatiene- Cherota AIC road	Chepkorio	864,000	0	0	Procurement Process Underway
14	Kabuses- Kapkinyang road	Chepkorio	480,000	0	0	Procurement Process Underway
15	Yatiene-Ketibanoi road	Chepkorio	480,000	0	0	Procurement Process Underway
16	Cherota Primary- Cheptultul road	Chepkorio	480,000	0	0	Procurement Process Underway
17	Kamelil center- Takuria road	Chepkorio	384,000	0	0	Procurement Process Underway
18	Kamosong Junction-Kewalel road	Chepkorio	480,000	0	0	Procurement Process Underway
19	Dairy shop- Kapcheruiyot road	Chepkorio	384,000	0	0	Procurement Process Underway
20	Sitotwo- Kapserere- Kapserem road	Chepkorio	576,000	0	0	Procurement Process Underway
21	Kamelil-Kipwen bridge	Chepkorio	384,000	0	0	Procurement Process Underway
22	Kulwane ECD- Cherop road	Chepkorio	480,000	0	0	Procurement Process Underway
23	Kipsamanja road	Chepkorio	384,000	0	0	Procurement Process Underway
24	Kapchepkoima- Kapmagut road	Chepkorio	480,000	0	0	Procurement Process Underway
25	Catholic-Kaprugut road	Chepkorio	192,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
26	Excellent-Kapsoisoi road	Chepkorio	480,000	0	0	Procurement Process Underway
27	Simotwet-Koibarak road	Chepkorio	480,000	0	0	Procurement Process Underway
28	Senetwo-Kapmika road	Chepkorio	480,000	0	0	Procurement Process Underway
29	Corner shop-Kapapolo road	Chepkorio	480,000	0	0	Procurement Process Underway
30	Tirok road	Chepkorio	480,000	0	0	Procurement Process Underway
31	Kapkiboi-Kipchiloi Dip road	Chepkorio	480,000	0	0	Procurement Process Underway
32	Timoo-Chesire-Dam road	Chepkorio	480,000	0	0	Procurement Process Underway
33	Kapkiyai-Kapkoin road	Chepkorio	480,000	0	0	Procurement Process Underway
34	Kamwago lower road	Chepkorio	480,000	0	0	Procurement Process Underway
35	Kapeya road	Chepkorio	480,000	0	0	Procurement Process Underway
36	Chepsusswo roads	Chepkorio	480,000	0	0	Procurement Process Underway
37	Kipsanai-Chebon road	Chepkorio	288,000	0	0	Procurement Process Underway
38	Kapkaranga - Chebore Road	Chepkorio	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
39	Chekeren - Kipchiloi -Kapalwat	Chepkorio	1,920,000	0	0	Procurement Process Underway
40	Mwen road	Chepkorio	960,000	0	0	Procurement Process Underway
41	Samich Sub location opening up new roads	Chepkorio	576,000	0	0	Procurement Process Underway
42	FUEL WARD PUMP	Cherangany	2,000,000	0	0	Procurement Process Underway
43	Ward roads culvert	Cherangany/Ch ebororwa	1,440,000	0	0	Procurement Process Underway
44	Maintenance of ward roads	Cherangany/Ch ebororwa	5,760,000	0	0	Procurement Process Underway
45	Yatia road Rock blasting	Cherangany/Ch ebororwa	480,000	0	0	Procurement Process Underway
46	Nyorbei road footbridge	Cherangany/Ch ebororwa	750,000	0	0	Procurement Process Underway
47	WARD ROADS	Embobut	1,152,000	0	0	Procurement Process Underway
48	Kakimiti-Lemeiwo Road (Culvert installation)	EMBOBUT	340,000	0	0	Procurement Process Underway
49	Mungwa-Sambalat	Embobut/ Embolot	3,340,000	0	0	Procurement Process Underway
50	Sos -Kopongeny- Chesawa Road	Embobut/Embo lot	384,000	0	0	Procurement Process Underway
51	Embolot River Korou Hill-Kamogo Primary road	Embobut/Embo lot	1,920,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
52	Mungwo - Sambalat Road	Embobut/Embo lot	2,880,000	0	0	Procurement Process Underway
53	Kiplaskei-dip road	Embobut/Embo lot	768,000	0	0	Procurement Process Underway
54	Sakar-Ass-chief office Korou road	Embobut/Embo lot	384,000	0	0	Procurement Process Underway
55	Orgut Road	Emsoo	1,152,000	0	0	Procurement Process Underway
56	Kappurat-Kipkulot Road	Emsoo	480,000	0	0	Procurement Process Underway
57	Kabulwo -Salaba Road	Emsoo	960,000	0	0	Procurement Process Underway
58	Kapchelal-Chegilet Road	Emsoo	960,000	0	0	Procurement Process Underway
59	Kibendo- Kipcheptul Road	Emsoo	960,000	0	0	Procurement Process Underway
60	Kapcheptui – Kibendo	Emsoo	2,880,000	0	0	Procurement Process Underway
61	Kreel -sesoi- kapkirwok road	Endo	2,976,000	0	0	Procurement Process Underway
62	Soko bora - Embomir-Kisaram ECDE road	Endo	960,000	0	0	Procurement Process Underway
63	Grading of ward roads	Endo	480,000	0	0	Procurement Process Underway
64	Kipkeel-Kapngot Road	Kabiemit	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
65	DIP-Kabeigong road	Kabiemit	576,000	0	0	Procurement Process Underway
66	Tambul Primary- Cheluget Road	Kabiemit	960,000	0	0	Procurement Process Underway
67	Kaprurin-Karioki Road	Kabiemit	960,000	0	0	Procurement Process Underway
68	Simotwo- Kapchebutuk Road	Kabiemit	960,000	0	0	Procurement Process Underway
69	Sawaa Cheboen Road	Kabiemit	1,920,000	0	0	Procurement Process Underway
70	Mambai A and B Road	Kabiemit	960,000	0	0	Procurement Process Underway
71	Kaploop-kiyosei Road	Kabiemit	576,000	0	0	Procurement Process Underway
72	Tangit-Kamavuta Road	Kabiemit	960,000	0	0	Procurement Process Underway
73	KD-Chebogi Road	Kabiemit	480,000	0	0	Procurement Process Underway
74	Kapsowek Kapkatet Road	Kabiemit	960,000	0	0	Procurement Process Underway
75	Chepchoi -Sharp Corner road	Kabiemit	1,440,000	0	0	Procurement Process Underway
76	Dip-Kapkirwal Road	Kabiemit	576,000	0	0	Procurement Process Underway
77	Tuiyobei- culvert construction	Kamariny	288,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
78	Construction of 3 culverts, Amonii, Kamasai, Kaptumbo	Kamariny	576,000	0	0	Procurement Process Underway
79	Simotwo, Rochin, Kipchawat road	Kamariny	1,632,000	0	0	Procurement Process Underway
80	Kiptingo- catholic- kapkarer- kaprogwiri- kapraymono, Kaperia-olker road, Petro station- east chase A and St mary catholic - Joseph road	Kamariny	960,000	0	0	Procurement Process Underway
81	Kiplus -Kunaya Road	Kamariny	480,000	0	0	Procurement Process Underway
82	Kiboa- Kaplele Road	Kamariny	768,000	0	0	Procurement Process Underway
83	Kamarombi Road	Kamariny	480,000	0	0	Procurement Process Underway
84	Kipshati-Kamurei-Kamenisi	Kamariny	768,000	0	0	Procurement Process Underway
85	Kamelilo (Tormos-Nyomoto road	Kamariny	288,000	0	0	Procurement Process Underway
86	Kapnyanya-Torok Road	Kamariny	672,000	0	0	Procurement Process Underway
87	Semberi-Cheptirgei Road	Kamariny	480,000	0	0	Procurement Process Underway
88	Solomon-Mandago Road	Kamariny	288,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
89	ward roads	Kamariny	2,640,000	0	0	Procurement Process Underway
90	Chepten - Tamarc Road	Kamariny	1,056,000	0	0	Procurement Process Underway
91	Chepkormet- Kamariny stadium road	Kamariny	1,152,000	0	0	Procurement Process Underway
92	Edens-Kipshati- Kamurei- Kamelei	Kamariny	1,152,000	0	0	Procurement Process Underway
93	Kapsingiria road	Kamariny	294,000	0	0	Procurement Process Underway
94	Kapkeneroi- Kiibargoie foot bridge	Kamariny	200,000	0	0	Procurement Process Underway
95	Culvert installation in Kamitei, Ainamoi, Kapcheptirkei, Kimo	Kapchemutwa	384,000	0	0	Procurement Process Underway
96	Kaprongoei- Kappeter-Kapoinet road	Kapchemutwa	1,440,000	0	0	Procurement Process Underway
97	Kapagata-Kambusi road	Kapchemutwa	1,152,000	0	0	Procurement Process Underway
98	Kamworiem- Chepkongony road	Kapchemutwa	480,000	0	0	Procurement Process Underway
99	Katui sawmill- Tanki-Kapsoiyo Primary-Dip- Mindililwo-Taltal- Tendwo road	Kapchemutwa	960,000	0	0	Procurement Process Underway
100	Legetet-Tapangon road	Kapchemutwa	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
101	Simotwo-Mwolem road	Kapchemutwa	960,000	0	0	Procurement Process Underway
102	Kapkeino and Kapkore road	Kapchemutwa	960,000	0	0	Procurement Process Underway
103	Karkitony Meli Road	KAPCHEMUTWA A	240,000	0	0	Procurement Process Underway
104	Korat-Arkach footbridge	Kapchemutwa	150,000	0	0	Procurement Process Underway
105	Kaptiren footbridge	Kapchemutwa	150,000	0	0	Procurement Process Underway
106	Ngentul- Chesunyany- Kembel	Kapsowar	1,920,000	0	0	Procurement Process Underway
107	Tirit-Kotongong- Ngorgoroi Road	Kapsowar	960,000	0	0	Procurement Process Underway
108	Kipsaya Dispensary- Embotich- Kapsanak Pry Road	Kapsowar	3,360,000	0	0	Procurement Process Underway
109	Kotongony- Cheptogot Road	Kapsowar	1,440,000	0	0	Procurement Process Underway
110	Angor-Koitilit- Kazore-Kokwopkoi Road	Kapsowar	2,880,000	0	0	Procurement Process Underway
111	Yemit-Katabei- Kilos Road	Kapsowar	3,840,000	0	0	Procurement Process Underway
112	Kapsesun- Kapkwony	Kapsowar	1,440,000	0	0	Procurement Process Underway
113	kapsowar ward roads maintenance	Kapsowar	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
114	Kaptabuk-Kapsiw Road	Kapsowar	960,000	0	0	Procurement Process Underway
115	St Teresa Kabarak	Kapsowar	480,000	0	0	Procurement Process Underway
116	Cheptuya-Kaptaragon	Kapsowar	2,400,000	0	0	Procurement Process Underway
117	cheptuiya kaptarakon road	Kapsowar	960,000	957,500	957,500	Complete
118	Katgok- cheptuiya road	Kapsowar	3,440,000	3,341,810	3,341,810	Complete
119	Wilson bridge	Kaptarakwa	384,000	0	0	Procurement Process Underway
120	Stake one - Kaplogoi -Kimani road	Kaptarakwa	1,920,000	0	0	Procurement Process Underway
121	ChopCentre- Kibogy- Jona road	Kaptarakwa	576,000	0	0	Procurement Process Underway
122	Toroplagon- Emis road	Kaptarakwa	1,920,000	0	0	Procurement Process Underway
123	Mare Road	Kaptarakwa	3,840,000	0	0	Procurement Process Underway
124	Bararket Road	Kaptarakwa	576,000	0	0	Procurement Process Underway
125	Ward roads	Kaptarakwa	280,000	0	0	Procurement Process Underway
126	Ward roads	Kaptarakwa	784,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
127	Kapyego-Kabal-Kararia Road	Kapyego	1,824,000	0	0	Procurement Process Underway
128	Lower-Malambei	Kapyego	1,920,000	0	0	Procurement Process Underway
129	Cheptobot pry school	Kapyego	480,000	0	0	Procurement Process Underway
130	Sinon Road	Kapyego	960,000	0	0	Procurement Process Underway
131	Upper-Malambei	Kapyego	960,000	0	0	Procurement Process Underway
132	Chemationy Road	Kapyego	1,920,000	0	0	Procurement Process Underway
133	Kabal-Chesabwo-Karana-Masian-Kapener-Sach 4-Kapchoge	Kapyego	1,920,000	0	0	Procurement Process Underway
134	culvert installation	Kapyego	1,138,500	0	0	Procurement Process Underway
135	Torokwo-Ainabkoin Chesikari road	Lelan	1,152,000	0	0	Procurement Process Underway
136	Kolelach - Berekeywo - Kaplege	Lelan	1,728,000	0	0	Procurement Process Underway
137	Ward Culvert	Lelan	1,950,000	0	0	Procurement Process Underway
138	Isurur-sokoch-tumso	Metkei	1,440,000	0	0	Procurement Process Underway
139	Kabaraimo-kombatich sarambei roads	Metkei	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
140	Kapkuot sarabei- Cherotkei/silanga road	Metkei	1,440,000	0	0	Procurement Process Underway
141	Tabare-kaprisus- boundary road	Metkei	1,440,000	0	0	Procurement Process Underway
142	Kinamket- chemutu road	Metkei	1,248,000	0	0	Procurement Process Underway
143	Kaptilit west road	Metkei	1,440,000	0	0	Procurement Process Underway
144	Kaplazaro- kapchebii road	Metkei	1,248,000	0	0	Procurement Process Underway
145	Chebosie-Tugumoi road	Metkei	960,000	0	0	Procurement Process Underway
146	Tabare -Kabechei road	Metkei	2,880,000	0	0	Procurement Process Underway
147	Ward Roads maintenance	Metkei	1,440,000	0	0	Procurement Process Underway
148	Green valley- boundary road	Metkei	960,000	0	0	Procurement Process Underway
149	proposed maintenance of Kipsuto road	Metkei	1,728,000	0	0	Procurement Process Underway
150	Kapcheplong road	Metkei	912,000	0	0	Procurement Process Underway
151	installation of pump	Moiben	900,000	0	0	Procurement Process Underway
152	Ward Roads	Moiben/Kuserwo	880,924	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
153	Embokachebii-centre 2 Road,Kipsikwa-chorwo road-muswon	Sambirir	1,920,000	0	0	Procurement Process Underway
154	Maina-Marsitet-Chesewew-Mureto-Dip-tepengon -Nyirar - Chelimo-kipsikwa,kewabiu	Sambirir	1,920,000	0	0	Procurement Process Underway
155	Itam-Kokwokor,Mokwo ny-Kimitel,Motos Roads	Sambirir	1,920,000	0	0	Procurement Process Underway
156	Chesewew-Mogil	Sambirir	2,880,000	0	0	Procurement Process Underway
157	Chsewew - Kumbulul-Chebelel Mogil road	Sambirir	2,880,000	0	0	Procurement Process Underway
158	Kilangata sekon-Chesetan	Sambirir	2,880,000	0	0	Procurement Process Underway
159	Construction of box culverts	Sambirir	3,823,000	0	0	Procurement Process Underway
160	Installation of Twin Culvert	Sambirir	552,000	0	0	Procurement Process Underway
161	Keituren road	Sambirir	480,000	0	0	Procurement Process Underway
162	ward culverts construction	Sengwer	3,840,000	0	0	Procurement Process Underway
163	kasaon bridge-Tull-Uswa road	Sengwer	1,440,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
164	kong-Kaploma-Tull road	Sengwer	960,000	0	0	Procurement Process Underway
165	Ward murrum	Sengwer	2,450,000	0	0	Procurement Process Underway
166	Kipchebit box culvert	Sengwer	2,450,000	0	0	Procurement Process Underway
167	Chinese dip- Kingwal primary- Pen road	Sengwer	2,412,500	0	0	Procurement Process Underway
168	Chepkerengoi Road	Sengwer	2,400,000	0	0	Procurement Process Underway
169	Molol primary- cattle dip-ginnery nwoku	Soy South	960,000	0	0	Procurement Process Underway
170	Rokyo-terene road	Soy South	576,000	0	0	Procurement Process Underway
171	Kaptire Kechuiwa Mugomet	Soy South	480,000	0	0	Procurement Process Underway
172	Kaptire Tirokk Kipkanao road	Soy South	480,000	0	0	Procurement Process Underway
173	Turesia Ngobisi Kipkanao roads	Soy South	576,000	0	0	Procurement Process Underway
174	Kaptum Nyaru feeder road	Soy South	480,000	0	0	Procurement Process Underway
175	Tirok- Kimunakai(labatw o)	Soy South	960,000	0	0	Procurement Process Underway
176	Setano Komon Kapkirwok	Soy South	960,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
177	Kiptabach Kapngot road	Soy South	672,000	0	0	Procurement Process Underway
178	Chepsirei Kebes roads	Soy South	1,056,000	0	0	Procurement Process Underway
179	Kabechei -Tabare Road	Soy South	2,880,000	0	0	Procurement Process Underway
180	Molol-Kiptogaa Kamaram road	Soy South	672,000	0	0	Procurement Process Underway
181	munyek kapkitony , kapkener culvert, beb chebet culverts	Soy South	960,000	0	0	Procurement Process Underway
182	sorbich-kimarich road	Tambach	960,000	0	0	Procurement Process Underway
183	Liter-Cheptuya Road	Tambach	960,000	0	0	Procurement Process Underway
184	Kewapsos- kipchilai- kapsombe road	Tambach	288,000	0	0	Procurement Process Underway
185	kiboi-cheplekwa- kabore road	Tambach	480,000	0	0	Procurement Process Underway
186	Kiptorok-Setei road	Tambach	480,000	0	0	Procurement Process Underway
187	171-Kipsabu primary road	Tambach	288,000	0	0	Procurement Process Underway
188	Ward road maintenance	Tambach	1,528,320	0	0	Procurement Process Underway
189	Kaplele Foothpath	Tambach	300,000	0	0	Procurement Process Underway

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st 2025	Absorption Rate (%)	Projects status
190	Kapkoilel Footbridge	Tambach	200,000	0	0	Procurement Process Underway
200	Purchase of lowloader	county	5,300,000	5,300,000	5,300,000	Complete

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, General administration and support services achieved the highest absorption at 5.21 percent. The rest of programs achieved 0% absorption rates.

Table 40: Roads, Public Works and Transport Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at December 31 st 2025	Absorption Rate(%)
Programme 1 General administration and support services			
201014359 SP 1.1 General administration and support services	111,622,790	52,961,607	51.98
Programme 2 Rural Road Works			
202024359 SP 2.2 Rural Road Works	290,107,550	23,046,680	25.72
Programme 3 Public Works			

203014359 SP 3.1 Public Works	8,150,000		
Programme 3 Transport			
205014359 SP 5.1 Transport and mechanical Services	4,447,048		
Total Expenditure of Vote	414,237,388	76,008,287	18.34

4.9.1. Non-financial performance for the period

The department successfully undertook maintenance works on major roads and feeder roads, improving accessibility and connectivity for communities, markets, health facilities, schools, and other essential services. During the reporting period, more than 150 kilometres of roads were opened, significantly expanding the county road network and enhancing movement of people, goods, and services. In addition, over 200 kilometres of roads underwent general maintenance, while critical drainage and connectivity infrastructure including one box culvert, two footbridges, and 720 metres of culverts were constructed to improve road safety and accessibility.

Table 41: Roads, Public Works and Transport Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target(s)	Actuals as at 31 st September 2025	Variance
Rural Road Improvement	Rural Road Improvement	Directorate of road	Access Roads Maintained	KM of roads maintained	190	30	190
			Culverts installed	Length (M) of culverts installed	748	0	748
			Newly opened roads	length of roads opened	60	0	60
Public Works	Public Works	Directorate of Public Works	Box Culverts Constructed	No of box culverts done	2	0	4
			Supervisions done	No of field visits done	100	13	75
Transport & mechanical services	Transport Service	Transport Service	Machines Repaired	No of machines Repaired	4	1	3
			Transport machines managed	Percentage of functional transport equipment	70	0	70

4.9.2. Challenges, Lessons Learnt and Recommendations

Emerging Issues

1. **Technological** advancements have revolutionized the construction industry requiring continuous skill advancement and development. Some skills and methods of construction have been rendered obsolete. New methods have been innovated through technology which have increased efficiency, reduced cost of construction and enhanced society participation and awareness. However, the adoption of new technologies has been slow due to gaps in skill development, resistance to change by key players, cost of acquisition and use of new technology hardware and software and lack of funding for research on emerging technologies in the sector.
2. **Climate change**
Climate change which comes with unforeseen and adverse weather conditions such as floods, landslides and prolonged droughts has immense effects on infrastructural developments. Damage to infrastructure developments occasioned by floods, landslides, and other weather-related calamities has greatly increased the cost of reconstruction and maintenance of the affected facilities hence hindering economic growth.

Challenges

- Extensive road networks without adequate finances
- Inadequate budget for upgrading and maintenance of road networks to all weather.
- Inadequate budgets for energy exploration and promotion
- Lack of approved survey maps in most of the areas
- Inadequate Incorporation of Research and Innovation in infrastructure development
- Political interference / competing stakeholder interests.
- Weak coordination mechanism with other development partners.
- Inadequate regulation of public transport in the county.
- Inadequate policy and regulatory frameworks for departmental operation
- Inflation and high cost of building materials and construction technologies
- Ever mushrooming slum developments and informal settlements
- High rate of urbanization leading to pressure on infrastructure and social amenities.
- High initial cost of energy infrastructure development
- Vandalism of development infrastructure – roads and energy
- Lack of adequate establishment of some directorates / Gaps in staff establishment
- Aging/ retiring staff without replacement resulting into departmental information lapses/losses
- Inadequate office space and general work environment both at headquarters and sub-county offices.

4.10. Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife

4.10.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 29,864,958 against a budget of Kshs. 619,498,565 translating to an overall absorption rate of 4.8 percent.

Table 42: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th Sep 2025	Absorption Rate (%)
Personnel Emoluments	64,724,108	27,505,858	42.5
Operations and Maintenance	16,426,303	2,359,100	14.36
Capital Expenditure	538,348,154	0	0
Totals	619,498,565	29,864,958	4.8

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 29,864,958 against a budget of Kshs. 81,150,411 recording an absorption rate of 36.8 percent largely composed of Personnel Emoluments, which maintained an absorption rate of 42.5 percent. Expenditure on Operations and Maintenance recorded was Kshs 2,359,100 against a budget of Kshs. 16,426,303 indicating an absorption of 14.36 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 0 against a budget of Kshs. 538,348,154 indicating an absorption of 0 percent. Development absorption was relatively low due to challenges in newly introduced e-procurement processes. The performance is expected to improve in subsequent quarters.

Table 43: Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife Development Budget Expenditure Performance

S/NO.	Project Name	Project Description	Project Location	Approved Budget (Kshs.)	Expenditure as at 30th Sep 2025	Absorption Rate (%)	Project status
1	Kabonon-Kapkamak cooperative society	maintenance	Arror	3,000,000	0	0	Procurement stage
2	Kapsaisai bodaboda shade	Construction of bodaboda shade at Kapsaisai	Chepkorio	200,000	0	0	Procurement stage
3	Kipchiloi cooperatives	Kipchiloi cooperatives	Chepkorio	394000	0	0	Procurement stage
4	Nyaru Cooperatives	Nyaru Cooperatives	Chepkorio	394000	0	0	Procurement stage
5	Ward cereal store	Construction of ward cereal stores	Cherangany/ Chebororwa	5,000,000	0	0	Procurement stage
6	Cereals store	Construction	Embobut	4,800,000	0	0	Procurement stage
7	Moror Market stalls	Construction of market stalls	Embobut/Embolot	700,000	0	0	Procurement stage
8	Public toilets construction at Lemeiwoyo market	Public toilets construction at marketplaces	Embobut/Embolot	1,000,000	0	0	Procurement stage
9	Kapchelal Co-perative store	Construction of cooperative store	Emsoo	2,550,000	0	0	Procurement stage
10	Melaa tourism development	Melaa tourism development	Emsoo	554,680	0	0	Procurement stage
11	Korkitony and Kendur cooperative societies	Completion of terrazo	Kapchemutwa	400,000	0	0	Procurement stage
12	Kapyego cereal store	Landscaping of cereal store	Kapyego	1,911,432	0	0	Procurement stage
13	Kapyego cereal store	Construction on Toilet	Kapyego	500,000	0	0	Procurement stage
14	Kaptich toilet	Kaptich toilet	Kapyego	500,000	0	0	Procurement stage
15	Chebiemit cooperative society	Construction of cooperative store	Moiben/Kuserwo	500,000	0	0	Procurement stage
16	Chebara Cereal store	Construction of Chebara cereal store	Moiben/Kuserwo	10,000,000	0	0	Procurement stage
17	Kamok lower field	Construction of toilets	Moiben/Kuserwo	300,000	0	0	Procurement stage

S/NO.	Project Name	Project Description	Project Location	Approved Budget (Kshs.)	Expenditure as at 30th Sep 2025	Absorption Rate (%)	Project status
18	Kamoi market stalls	Renovation of Kamoi market stalls	Sengwer	244,042	0	0	Procurement stage
19	Kamoi toilet	Renovation of Kamoi market toilet	Sengwer	400,000	0	0	Procurement stage
20	Kamoi cereal store	Construction of Kamoi cereal store	Sengwer	1,000,000	0	0	Procurement stage
21	Kocholwo Cereal Store	Completion of Kocholwo Cereal Store	Soy South	2,000,000	0	0	Procurement stage
22	Construction of cooperative store (social hall)	Construction of cooperative store (social hall)	Tambach	2,000,000	0	0	Procurement stage
23	County Aggregated Industrial Park	County Aggregated Industrial Park	County	250,000,000	0	0	Procurement stage
24	County Aggregation and Industrial Park (CAIP)	County Aggregation and Industrial Park (CAIP)	County	250,000,000	0	0	Procurement stage

Expenditure by programme and sub programme

During the first half of FY 2025/26, General Administration and Planning recorded the highest absorption at 37.83 percent while the rest of programmes don't have expenditures yet.

Table 44: Cooperatives, Trade, Industrialization, Tourism and Wildlife Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate (%)
Programme 1: General administration and support service			
SP1.1 General administration and support services	78,950,411	29,864,958	37.83
Programme 2: Cooperatives Development			
SP2.1 Cooperatives Development	32,814,975	0	0
Programme 3: Tourism Development			
SP3.1 Tourism Development	503,522,899	0	0
Programme 4: Trade and enterprise development			
SP4.1 Trade and enterprise development	4,210,280	0	0
Total Expenditure of Vote	619,498,565	29,864,958	4.82

4.10.2. Non-financial performance for the period

During the period under review, the department did not implement projects and a table of non-financial performance is as shown by table below

Table 45: Cooperatives, Trade, Industrialization, Tourism and Wildlife Non-financial performance

Programme	Sub-Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Programme: P.1 General Administration & Support Services	Sub Programme: SP 9.1 General Administration & Support Services	Tourism, Culture, Wildlife, Trade and Industry	Efficient and effective delivery of quality services to the public	Performance Appraisal System	1	1	1
				No. of traders weighing and measuring instruments verified	80	0	0
Programme: P.2 Tourism Development	Sub Programme: SP 10.1 Tourism Development	Tourism	Improvement of game park/ national reserve Tourism/Cultural site development	No of game park/ reserve improved or renovated	1	0	1
				Parcel of land protected	1	0	8
Programme: P.3 Trade and Enterprise Development	Sub Programme: SP 3.1 Trade and Enterprise Development	Trade and Enterprise Development	Open air markets established	No of Pit latrines done	5	0	-5
			BodaBoda shades constructed	No of shades constructed	1	0	-1
			Market stalls	No. of market stalls constructed	2	0	-2
Programme: P.4	Sub	Cooperatives	Co-operatives	No. of co-operatives	20	0	-20

Cooperative Development	Programme: SP. 4.1 Cooperatives Development		members trained	trainings for members			
			Cooperatives storage facilities enhanced	Number of stores constructed /completed	4	0	-4

4.10.3. Challenges, Lessons Learnt and Recommendations

Challenges

- Payment processing delays impeded the timely execution of planned programs.
- Staffing constraints, particularly the shortage of weights and measures officers, undermined service delivery.
- Financial limitations curtailed the reach and impact of training and capacity-building interventions.

○ Lessons learnt

- Early engagement with stakeholders is essential for the effective and timely delivery of programs.
- Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of training initiatives.
- Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

○ Recommendations

- Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

4.11. Department of Sports, Youth Affairs, Culture, Children and Social Services

4.11.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 21,141,927 against a budget of Kshs. 128,659,283 translating to an overall absorption rate of 16.4 percent.

Table 46: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th september 2025	Absorption Rate (%)
Personnel Emoluments	39,883,436	20,519,727	51.45
Operations and Maintenance	58,164,108	622,200	1.07
Capital Expenditure	30,611,740	0	0
Totals	128,659,283	21,141,927	16.43

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 21,141,927 against a budget of Kshs. 98,047,543 recording an absorption rate of 21.56 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 51.45 percent. Expenditure on Operations and Maintenance recorded was Kshs 622,200 against a budget of Kshs. 58,164,108 indicating an absorption of 1.07 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 0 against a budget of Kshs. 30,611,740 indicating an absorption of 0 percent. Development absorption was relatively low due to procurement challenges, especially difficulties in transition to e-government procurement. The performance is expected to improve in quarters.

Table 47: Department of Sports, Youth Affairs, Culture, Children and Social Services Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
	Kapkata primary school	Arror	1,000,000	0	0	Procurement stage
	Upgrading of maron field to standard level	Embobut/Embolot	1,299,740	0	0	Procurement stage
	Upgrading of kamogo field to standard level	Embobut/Embolot	550,000	0	0	Procurement stage
	St Michael primary school field filling of gullies	Embobut/Embolot	500,000	0	0	Procurement stage
	Kipkulot Sports Academy	Emsoo	2,000,000	0	0	Procurement stage
	Kibendo Primary school	Emsoo	700,000	0	0	Procurement stage
	Renovation of Cheptarit Cultural Centre	Emsoo	400,000	0	0	Procurement stage
	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0	Procurement stage
	Salaba Primary field levelling	Emsoo	600,000	0	0	Procurement stage
	Cheptarit primary fencing	Emsoo	300,000	0	0	Procurement stage
	Chepundaria field	Endo	960,000	0	0	Procurement stage
	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0	Procurement stage
	Upgrading of Bugar primary school field to standard level	Kapchemutwa	500,000	0	0	Procurement stage
	Iawich ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
	Cheles ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
	Revolving fund	Kaptarakwa	10,500,000	0	0	Procurement stage
	Kombatich field Goal post and designing of field	Metkei	300,000	0	0	Procurement stage
	Simbeiywet primary school field gabioning	Moiben Kuserwo	500,000	0	0	Procurement stage
	Chemworor Field Grading	Sambirir	500,000	0	0	Procurement stage
	Tuturung primary school field gabioning	Sambirir	500,000	0	0	Procurement stage

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
	Kapcherop ECD flyover	Sengwer	2,000,000	0	0	Procurement stage
	KibugaField grading	Sengwer	1,000,000	0	0	Procurement stage
	Soy South Cultural Day	Soy South	500,000	0	0	Procurement stage
	Setano ECD field	Soy South	800,000	0	0	Procurement stage
	Kipsabu ECD play ground	Tambach	1,494,000	0	0	Procurement stage
	Kapkata primary school	Arror	1,000,000	0	0	Procurement stage
	Upgrading of maron field to standard level	Embobut/Embolot	1,299,740	0	0	Procurement stage
	Upgrading of kamogo field to standard level	Embobut/Embolot	550,000	0	0	Procurement stage
	St Michael primary school field filling of gullies	Embobut/Embolot	500,000	0	0	Procurement stage
	Kipkulot Sports Academy	Emsoo	2,000,000	0	0	Procurement stage
	Kibendo Primary school	Emsoo	700,000	0	0	Procurement stage
	Renovation of Cheptarit Cultural Centre	Emsoo	400,000	0	0	Procurement stage
	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0	Procurement stage
	Salaba Primary field levelling	Emsoo	600,000	0	0	Procurement stage
	Cheptarit primary fencing	Emsoo	300,000	0	0	Procurement stage
	Chepundaria field	Endo	960,000	0	0	Procurement stage
	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0	Procurement stage
	Upgrading of Bugar primary school field to standard level	Kapchemutwa	500,000	0	0	Procurement stage
	Iawich ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
	Cheles ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
	Revolving fund	Kaptarakwa	10,500,000	0	0	Procurement stage
	Kombatich field Goal post and designing of field	Metkei	300,000	0	0	Procurement stage
	Simbeiywet primary school field gabioning	Moiben Kuserwo	500,000	0	0	Procurement stage

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
	Chemworor Field Grading	Sambirir	500,000	0	0	Procurement stage
	Tuturung primary school field gabioning	Sambirir	500,000	0	0	Procurement stage
	Kapcherop ECD flyover	Sengwer	2,000,000	0	0	Procurement stage
	KibugaField grading	Sengwer	1,000,000	0	0	Procurement stage
	Soy South Cultural Day	Soy South	500,000	0	0	Procurement stage
	Setano ECD field	Soy South	800,000	0	0	Procurement stage
	Kipsabu ECD play ground	Tambach	1,494,000	0	0	Procurement stage

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, General administration and support services achieved the highest absorption at 18.3 percent. The rest of programs achieved 0% absorption rates.

Table 48: Sports, Youth Affairs, Culture, Children and Social Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate (%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	48,905,004	21,141,927	43.2
Programme 1: Sports Development			
SP2.1 Sports Infrastructure Development	25,061,551	0	0
SP2.2 Sports Talent Development	785,435	0	0
Programme 3: Social Empowerment			
SP3.1 Social Empowerment	30,792,311	0	0
Programme 4: Social Protection			
SP4.1 Social Protection	144,000	0	0
Programme 5: Wezesha			
SP5.1 Wezesha	16,012,300	0	0
Programme 6: Culture Preservation			
SP6.1 Culture Preservation	1,408,493	0	0

4.11.2. Non-financial performance for the period

During the period under review, targets were not met for all programs as shown by table 40.

Table 49: Sports, Youth Affairs, Culture, Children and Social Services Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
Programme: P.1 General Administration and support services	Sub Programme: SP 1.1 General Administration and support services	Sports, Youth Affairs, Culture, Children and Social Services	Customer satisfaction survey, service charters, performance appraisal system	Performance appraisal system	4	4	0
				No. of Customer satisfaction surveys conducted	2	0	-2
				No. of service charters	2	0	-2
	Sub Programme:	Sports & Youth Affairs	Ward Fields Upgraded	No. of Ward field upgraded	10	0	-10

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
Programme: P.2 Sports Development	SP 2.1: Sports Infrastructure Development			to Standard Fields			
			International stadium/ Sports Complex established	No. of stadium built and operationalized	0	0	0
	Sub Programme: SP 2.2: Sports Talent Development	Sports & Youth Affairs	Talent Scouting and Thematic Events (Tournaments, marathons, Leagues, Meets, Championships) organized	No. of events organized	116	0	-116
			Holiday Training camp established and operationalized	No. of holiday camps established	1	0	-1
			Talent Development centres Operationalized	No. of talent centres	1	0	-1
			Sports development policy Formulated	No. of policies formulated	1	0	-1
			Athletes Development Forums held on social issues and Climate resilient practices	No. of Forums held	1	1	0
Programme: P.3 Social Services	Sub Programme: SP 3.1: Social Empowerment	Social Empowerment	Necessity Support (Sanitary Towels Supply)	No. of Pupils supported	500	0	-500
			Behaviour Change initiative (Rehabilitation of brewers) Established	No. of Brewers Rehabilitated	10	10	0
			Technical Gender Working Group Strengthened	No. of Gender Sector Working Group Supported	1	0	-1
			Rehabilitation / Rescue Centre Established	No. of Rescue Centres Constructed	0	0	0
			Social support to targets of SGBV enhanced	No. of SGBV Targets Supported	0	0	0

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
			Youth Talent Centres/ Social Hall/ Youth Empowerment Centre Established	No. of Talent Centres/ Social Hall Established	0	0	0
			Mentorship Program /Motivation Talks Held	No. of Youths Mentored	500	50	-450
			Social Life-skills Training held	No. of persons Trained on Life Skills	0	0	0
Programme: P.4 Social Protection	Sub Programme: SP 4.1: Social Protection	Social Protection	PWDs database established	No. of PWDs Registered	690	98	-592
			Provide supportive devices for the PWDS	No. of Supportive Devices Provided	23	0	-23
			Establishment of Children Assemblies Established	No. of Children Assembly	0	0	0
			Children Supportive structures Strengthened	No. of Child Friendly Structures Strengthened	0	0	0
			Small Home/ Integrated/ Special School Established	No. of Integrated Small home Established	0	0	0
			Small Homes and Special/ Integrated Schools Supported	No. of Small home Supported	14	4	-10
			Sub Programme: SP 3.1: Wezesha Program				
Programme: 5 Wezesha Program	Sub Programme: SP 5.1: Wezesha Program	Wezesha Program	Youth trained on technical skills	No. of Youths trained on Technical Skills	860	0	-860
			Affirmative Action / Revolving Fund/ (Wezesha fund) initiated	No. of Groups (Youth, Women and PWD)	5	3	-2
			Youth apprenticeship and internship Program signed	No. of Youths benefiting	0	0	0
			Income Generating Activities (IGA)	No. of Groups (Youth, Women	30	0	-30

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
			Grants – Enterprise Development allocation	and PWD) empowered			
Programme: P.6 Culture Preservation	Sub Programme: SP 6.1: Culture Preservation	Culture Preservation	Community dialogue held on Cultural Practices	No. of Cultural Leaders on reached	0	0	0
			Cultural Festivals / Exhibition and Shows held	No. of Cultural Groups Participated	51	0	-51
			Community Library Established	No. of Community Library Established	0	0	0
			Cultural Centres Established	No. Cultural Centre established	0	0	0
			Community Museum Established	No. of Museums Established	0	0	0
			Cultural sites/ Botanical Gardens Rehabilitated and Preserved	No. of Cultural Sites Preserved	0	0	0
			Traditional Medicine/ Herbal Medicine Trained	No. of Herbalist trained	0	0	0

4.11.3. Challenges, Lessons Learnt and Recommendations

Challenges

- Payment processing delays impeded the timely execution of planned programs.
- Financial limitations curtailed the reach and impact of training and capacity-building interventions.

○ Lessons learnt

- Early engagement with stakeholders are essential for the effective and timely delivery of programs.
- Establishing clear selection criteria and conducting thorough needs assessments enhance the relevance and impact of training initiatives.
- Robust data management and preservation practices facilitate efficient knowledge sharing and informed decision-making.
- Timely delivery of verification and inspection services is highly valued by traders, underscoring the importance of maintaining service standards to prevent dissatisfaction.

- **Recommendations**

- Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.
- Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.

4.12. Department of Public Service, Devolution, Administration, Communication, ICT and E-Governance

4.12.1. Financial Performance Summary

During the period under review, the department incurred total expenditure of Kshs. 124,094,716 against an approved budget of Kshs. 387,458,322, translating to an overall absorption rate of 32.0 percent, driven mainly by Personnel Emoluments while Operations and Maintenance recorded low absorption and Capital Expenditure had no uptake.

Table 50: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st December 2025	Absorption Rate (%)
Personnel Emoluments	131,910,522	110,588,867	83.8
Operations and Maintenance	242,047,800	13,505,849	5.6
Capital Expenditure	13,500,000	0	0
Totals	387,458,322	124,094,716	32.0

Recurrent Expenditure Performance

Recurrent expenditure as at 31st December 2025 amounted to Kshs. 124,094,716 against a recurrent budget of Kshs. 373,958,322, resulting in an absorption rate of 33.2 percent. The performance was mainly driven by Personnel Emoluments, which recorded an absorption rate of 83.8 percent, while Operations and Maintenance recorded a low absorption rate of 5.6 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 0 against a budget of Kshs. 13,500,000 indicating an absorption of 0 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 51: Department of Public Service, Devolution, Administration, Communication, ICT and E-Governance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31 st December 2025	Absorption Rate (%)	Project status
1.	Social hall	Lelan	2,500,000	0	0.00%	Procurement Process Underway
2.	ICT Centre	County	11,000,000	0	0.00%	Procurement Process Underway

Expenditure by programme and sub programme

During the first half of FY 2025/26, General Administration and Support Services (SP1.1) recorded the only expenditure under the vote, with Kshs. 124,094,716 spent against a budget of Kshs. 336,458,322, translating to an absorption rate of 36.88 percent. All other sub-programmes, including SP3.1, County Administration, and ICT Services, recorded no expenditure during the period, indicating 0 percent absorption due to implementation delays. Overall, the Public Service Management and County Administration vote had an approved budget of Kshs. 387,458,322 and achieved a total expenditure of Kshs. 124,094,716, resulting in an overall absorption rate of 33.18 percent for the period under review.

Table 52: Public Service, Devolution, Administration, Communication, ICT and E-Governance

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31st 2025	Absorption Rate(%)
0101014360 SP1.1 General administration and support services	336,458,322	124,094,716	36.88
0503014360 SP 3.1 General administration and support services	37,500,000	0	0
0514044360 SP14.4 County Administration	2,500,000	0	0
0515014360 SP15.1 ICT services	11,000,000	0	0
Total Expenditure for Vote 4373000000 PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	387,458,322	124,094,71	33.18%

4.12.2. Non-financial performance for the period

During the period under review, implementation of the ICT & Public Service vote remained generally low, with most planned outputs not achieved or recording minimal progress as shown in the performance table. Key ICT initiatives under Programme P.3, including ICT centres, internet hotspots, fibre extension, system automation, digital literacy training, and intern recruitment, were not implemented. Under SP.2.1 County Administration and Devolution, most targets such as project supervision, SOP development, inspections, counselling services, and infrastructure development recorded zero or very low achievement, with only sensitization forums and citizen engagement showing partial progress. Overall, the vote registered slow implementation of planned activities across all programmes.

Table 53: Public Service, Devolution, Administration, Communication, ICT and E-Governance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actual as at 31st Dec, 2025	Variance
P.1 General Administration and Support Services	SP.1.1 General Administration and	ICT & Public Service	Improved quality service delivery	Customer satisfaction index	100%	0%	-100%

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (\$)	Actual as at 31st Dec, 2025	Variance
	Support Services						
P.2 County Administration and Devolution	SP.2.1 County Administration and Devolution	Public Service Management and County Administration	Project supervision	No. of departmental project supervision reports	40	0	-40
			SOPs developed	No. of SOPs developed	5	0	-5
			SOPs operationalized	No. of procedures operationalized	5	0	-5
			Sub-county offices constructed	No. constructed and equipped	2	0	-2
			Ward offices furnished	No. furnished and equipped	2	0	-2
			Alcohol inspections	No. of inspections conducted	4	0	-4
			Counselling services	No. of counselling sessions	3000	0	-3000
			Alcohol prevalence surveys	No. of surveys conducted	4	0	-4
			Sensitization forums	No. of meetings held	50	20	-30
			Citizen engagement	No. of stakeholders engaged	6000	4000	-2000
P.3 Public Service, Communication, ICT and	SP.3.1 ICT Development and Service Delivery	Public Service Management and County	ICT centres	No. constructed and operationalized	4	0	-4

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actual as at 31st Dec, 2025	Variance
Corporate Affairs		Administration	Digital literacy training	No. of people trained	200	0	-200
	SP.3.1 HR & Corporate Services		HR clinics	No. held	12	1	-11
			Skills inventory	No. developed	1	0	-1
	SP.3.1 Communication & Publicity		Radio civic programmes	No. conducted	10	2	-8
			Call centre services	No. of calls handled	10,000	0	-10,000
			Promotional materials	No. produced	100,000	0	-100,000

4.12.3. Challenges, Lessons Learnt and Recommendations

Challenges:

- Delays in fund disbursement slowed down implementation of planned activities.
- Inadequate transport facilities and reliance on limited vehicles disrupted field operations.
- Limited staffing levels, particularly in technical and enforcement units, constrained service delivery.
- Budgetary constraints affected execution of training and capacity-building programmes.
- Delays in project implementation by contractors affected timely completion of works.

Lessons Learnt:

- Early planning and timely allocation of resources enhances smooth programme execution.

- Effective stakeholder engagement improves coordination and delivery of services.
- Strengthened data management systems support better decision-making and reporting.
- Proper needs assessment ensures relevance and efficiency of training programmes.

Recommendations:

- Ensure timely release of funds to enhance smooth implementation of programmes.
- Strengthen staffing levels and provide adequate logistical support, including transport.
- Improve procurement and contract management to minimize delays in project execution.
- Enhance data management systems to support planning, monitoring, and reporting.
- Strengthen stakeholder engagement to improve coordination and accountability.

4.13. County Public Service Board

4.13.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 26,076,621 against a budget of Kshs. 62,809,908 translating to an overall absorption rate of 41.52 percent.

Table 54: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th september 2025	Absorption Rate (%)
Personnel Emoluments	46,121,836	19,051,616	41.31
Operations and Maintenance	16,688,072	7,028,005	42.11
Capital Expenditure	0	0	0
Totals	62,809,908	26,079,621	41.52

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 26,079,621 against a budget of Kshs. 62,809,908 recording an absorption rate of 41.52 percent largely driven by Personnel Emoluments, with an absorption rate of 41.31 percent. Expenditure on Operations and Maintenance recorded was Kshs 7,028,005 against a budget of Kshs.16,688,072 indicating an absorption of 42.11 percent.

Expenditure by programme and sub programme

During the second quarter of FY 2025/26, Support to CPSB achieved absorption at 15.18 percent mainly being the General administration and support services program.

Table 55: County Public Service Board Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31 st 2025	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	62,809,908	26,079,621	41.52
Total Expenditure of Vote	62,809,908	26,079,621	41.52

4.13.2. Non-financial performance for the period

During the period under review, the CPSB undertook trainings and capacity building of county staff

Table 56: CPSB Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st December 2025	Variance
General Administration and Support Services	General Administration and Support Services	CPSB	Inculcate human resource values and clinics.	No. of clinics held. and reports generated.	12	4	-8
		CPSB	automation of human resource system	No. of Programmes installed	1	0	-1
		CPSB	Monitoring and Evaluation of Performance Management	No. of reports developed	1	0	-1
		CPSB	Employee satisfaction Survey	No of reports developed	1	0	-1
		CPSB	Sensitization on values and principles.	No of reports developed	4	0	-4
		CPSB	Skillset Analysis	No of skills inventories developed	1	0	-1

4.13.3. Challenges, Lessons Learnt and Recommendations

Challenges

- During the second quarter of FY 2025/26, the County Public Service Board experienced several challenges that affected the smooth implementation of planned programmes and activities. Key among them included:
- **Delayed Release of Funds:** The late disbursement of funds slowed down the execution of key programmes, including staff welfare initiatives and ongoing institutional reforms.
- **Human Resource Capacity Constraints:** Limited staffing in critical technical areas and delayed recruitment affected the timely execution of planned activities and reduced operational efficiency.
- **Inadequate Operational Resources:** The Board faced logistical and resource limitations, including delayed procurement of essential supplies and services necessary for effective programme implementation.

Recommendations

To address the above challenges and strengthen performance in subsequent quarters, the following measures are recommended:

- **Enhance Timely Fund Disbursement:** The National Treasury and County Treasury should ensure prompt release of funds to facilitate continuous and effective implementation of planned programmes.
- **Strengthen Human Resource Capacity:** The Board should prioritize filling vacant positions and enhancing staff training to improve productivity and service delivery efficiency.
- **Improve Operational Efficiency:** Streamlining processes and ensuring timely provision of logistical support will enhance the Board's operational effectiveness.
- **Promote Digitization and Automation:** Fast-tracking the automation of human resource management systems and digitization of records will enhance transparency, accountability, and real-time performance monitoring

5.0. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

Elgeyo Marakwet County's development performance is constrained by systemic financial delays, limited capacity and climate stress but strengthened by innovative partnerships, community-led approaches and emerging digital transformation. The specific emerging issues, challenges and recommendations are summarized below.

5.1. Emerging Issues and Trends

1. Institutional reforms and systemic adjustments from National Government: Ongoing reforms and adjustments in National Government policies, funding mechanisms, and systems such as e-GP, and conditional fund transfers such as the scrapping of fuel levy affect County operations, planning, and service delivery. These reforms require adaptation at the County level to align processes, reporting, and compliance with national standards.
2. Digital transformation and technological advancements: The County continues to transition toward automation and digital platforms. While these systems enhance transparency and efficiency, they require adequate system stabilization, staff training, and change management.
3. Climate change and environmental stress: Recent droughts, erratic rainfall and environmental degradation are increasingly affecting agricultural production, water supply, food security and natural resource management. There is also growing recognition of the need for climate-smart and resilient development approaches.
4. Rising Demand for Services: Population growth, urbanization, youth unemployment, and increased vulnerability among households have led to heightened demand for health, water, social protection, legal aid, urban services, and employment-related interventions.
5. Growing importance of partnerships and collaborative initiatives: There is increased recognition of the role of Public–Private Partnerships (PPPs), development partners, and community-led models such as FLLoCA in enhancing resource mobilization, ownership, and sustainability of development interventions.

5.2. Key Challenges

1. Delayed and inadequate financing: Delays in disbursement from the National Treasury, cash flow constraints, and insufficient budget allocations affected project initiation, absorption of development funds, settlement of pending bills, and continuity of service delivery.

2. Human resource gaps and capacity limitations: Staffing shortages, aging workforce, limited succession planning, and inadequate capacity building affected service delivery across health, agriculture, gender, trade, transport, and land sectors.
3. Socio-economic pressures: High cost of inputs, inflation, unemployment, poverty, and increasing vulnerable cases placed additional pressure on limited county resources.
4. Infrastructure deficits, encroachment, and vandalism: Aging and inadequate infrastructure, encroachment on public land and road reserves, and vandalism of water, energy, transport, and agricultural infrastructure increased maintenance costs and disrupted service provision.
5. Infrastructure and operational constraints. Many departments face inadequate working tools, weak ICT infrastructure and logistical challenges such as lack of vehicles and poor connectivity.
6. Low uptake of technology and data systems. Limited adoption and use of technology and data systems across departments hinder effective data-driven decision-making, performance monitoring, and timely reporting.
7. Climate and environmental risks. Unpredictable weather patterns and vandalism of water and agricultural infrastructure continued to disrupt livelihoods, service delivery, and sustainability of County investments.

5.3. Recommendations

1. Enhance timely and predictable financing through advocating for punctual national transfers and strengthen internal financial management systems (IFMIS, e-GP and HIMIS) to ensure smooth and accountable project implementation.
2. Enhance human resource capacity and succession planning: Address staffing gaps through targeted recruitment, capacity building, succession planning, and continuous professional development across departments.
3. Scale up partnerships and resource mobilization: Leverage public-private partnership, development partners, private sector collaboration, and community co-financing to address funding and capacity constraints.
4. Enhance infrastructure protection and community ownership: Strengthen security measures, promote community ownership of County projects, and intensify public awareness to curb vandalism and encroachment on public assets.

5. Promote climate resilience and sustainable resource management by scaling up climate-smart agriculture, water conservation and environmental protection measures, while promoting community ownership of infrastructure.
6. Fast-track the uptake and integration of technology and data systems through improved ICT infrastructure, targeted capacity building, and system integration to support evidence-based planning and efficient service delivery.
7. Enhance social protection and inclusion by increasing budget allocations for social programs targeting women, youth, PWDs and the elderly ensuring gender mainstreaming and disability inclusion in all initiatives.