



COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

FY 2025/2026 THIRD QUARTER BUDGET IMPLEMENTATION REPORT

APRIL 2026

© County Budget Implementation Report (CBIR) 2026

To obtain copies of the document, please contact:

The County Treasury

P. O. Box 220-30700 ITEN, KENYA

Email: emcounty2013@gmail.com, governor@elgeyomarakwet.go.ke

Website: www.elgeyomarakwet.go.ke

FOREWORD

The Third Quarter Budget Implementation Report for the Financial Year 2025/2026 presents the County Government of Elgeyo Marakwet's performance in implementing the approved budget for the period ending 31st March 2026. Prepared in accordance with the Constitution of Kenya, the Public Finance Management Act, 2012, and other relevant legal and policy frameworks, the report demonstrates the County's commitment to transparency, accountability, and prudent management of public resources.

The report provides an assessment of revenue performance, expenditure trends, budget absorption, and implementation of development programmes across County departments. It also highlights key achievements realized during the quarter, identifies implementation challenges, and proposes measures to enhance budget execution during the remainder of the financial year.

The County Government remains committed to delivering the priorities outlined in the County Integrated Development Plan (CIDP III 2023–2027), the Annual Development Plan (ADP) FY 2025/2026, and the approved Programme-Based Budget. Through prudent financial management and strengthened implementation mechanisms, the County continues to invest in programmes that promote inclusive socio-economic development, improve service delivery, and enhance the well-being of the people of Elgeyo Marakwet.

I commend all County departments and stakeholders for their dedication in implementing County programmes and for contributing to the preparation of this report. The information presented herein will support evidence-based decision-making, strengthen public accountability, and guide implementation during the final quarter of the financial year.



ALPHAEUS TANUI

CECM FINANCE AND ECONOMIC PLANNING



ACKNOWLEDGEMENT

The preparation of the Third Quarter Budget Implementation Report for the Financial Year 2025/2026 was made possible through the collective efforts and commitment of various stakeholders across the County Government of Elgeyo Marakwet.

The County Treasury acknowledges the valuable contributions of all County Executive Committee Members, Chief Officers, Directors, and departmental staff for providing timely financial and non-financial information that informed this report. Their dedication to effective planning, budgeting, implementation, monitoring, and reporting is greatly appreciated.

Special appreciation is extended to the Directorate of Economic Planning and Budgeting for coordinating the compilation, analysis, and preparation of this report. The Directorate's commitment to ensuring compliance with the Public Finance Management Act, 2012, and other applicable legal and policy frameworks has been instrumental in producing a comprehensive and credible report.

The County Treasury also appreciates the continued support and oversight of the County Executive, the County Assembly, the Office of the Controller of Budget, the National Treasury, development partners, and all stakeholders who continue to contribute towards strengthening public financial management and promoting accountability in the utilization of public resources.

It is our expectation that this report will provide useful information to decision-makers and stakeholders, while promoting transparency, accountability, and effective implementation of the County's development programmes.



PETER CHESOS

CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

EXECUTIVE SUMMARY

The Third Quarter Budget Implementation Report for the Financial Year 2025/2026 presents the County Government of Elgeyo Marakwet's budget performance for the period ending 31st March 2026. The report assesses revenue performance, expenditure trends, budget absorption, and the implementation of county programmes and projects in line with the approved Programme-Based Budget, the Annual Development Plan (ADP) FY 2025/2026, and the County Integrated Development Plan (CIDP III 2023–2027).

During the reporting period, the County continued to implement programmes aimed at improving service delivery and promoting socio-economic development. Revenue mobilization comprised equitable share transfers from the National Government, own-source revenue, conditional grants, and donor funding, which collectively supported the implementation of county priorities.

As at 31st March 2026, the County recorded significant progress in budget implementation, with recurrent expenditure continuing to support the delivery of essential public services while development expenditure financed ongoing infrastructure and development projects across various sectors. Budget absorption improved compared to the previous quarter, reflecting enhanced implementation of planned activities and strengthened expenditure management.

The report further highlights achievements realized by County departments, including progress in service delivery, implementation of development projects, and institutional strengthening initiatives. However, budget implementation was affected by challenges such as delays in the disbursement of funds, procurement lead times, pending bills, and other operational constraints that impacted the timely execution of some programmes and projects.

To enhance budget performance during the final quarter of the financial year, the report recommends strengthening revenue mobilization, expediting procurement processes, improving project implementation and monitoring, enhancing cash flow management, and reinforcing expenditure controls to ensure efficient utilization of public resources.

Overall, the report demonstrates the County Government's continued commitment to prudent public financial management, transparency, accountability, and the effective implementation of development programmes for the benefit of the people of Elgeyo Marakwet County.

TABLE OF CONTENT

Contents

ACKNOWLEDGEMENT	iv
EXECUTIVE SUMMARY	v
TABLE OF CONTENT	vi
LIST OF FIGURES	ix
LIST OF TABLES	x
ABBREVIATIONS AND ACRONYMS	xii
KEY HIGHLIGHTS	xiv
1.0. INTRODUCTION	1
1.1. Rationale for County Budget Implementation Reports	1
1.2. Budget Trends from FY 2023/24 - FY 2025/26	2
1.3. FY 2025/26 Budget.....	2
1.3.1. County Development Budget.....	3
1.3.2. County Recurrent Budget.....	4
1.4. Elgeyo Marakwet County Revenue Targets	4
1.0. REVENUE PERFORMANCE FY 2025/26	5
1.1. Overall Revenue Performance	5
1.1.1. Own Source Revenue	5
1.1.2. Equitable share, conditional allocations, loans and grants.....	6
1.2. Funds Release to Elgeyo Marakwet County	7
1.2.1. Receipts into Elgeyo Marakwet County Revenue Fund (CRF) for Quarter one of the FY 2025/26	7
1.2.2. Exchequer Disbursements from the national government	7
2.0. EXPENDITURE ANALYSIS	8
2.1. Overall Expenditure Performance for the third quarter FY 2025/26.....	8
2.2. Expenditure by economic classification	8
2.3. Departmental Expenditure	9
2.4. Payment of FY 2024/25 Pending bills.....	11
3.0. DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26 THIRD QUARTER	12
3.1. County Assembly.....	12
3.1.1. Financial Performance Summary	12
3.1.2. Non-financial performance for the period.....	14

3.1.3.	Challenges and Recommendations.....	17
3.2.	Office of the Governor.....	18
3.0.1.	Financial Performance Summary	18
3.0.2.	Non-financial performance for the period.....	19
3.0.3.	Emerging Issues, Challenges and Recommendations	22
3.3.	Department of Finance and Economic Planning	23
3.3.1.	Financial Performance Summary	23
3.3.2.	Non-financial performance for the period.....	25
3.3.3.	Challenges and Recommendations.....	27
3.4.	Department of Agriculture, Livestock, Fisheries & Irrigation	29
3.4.1.	Financial Performance Summary	29
3.4.2.	Non-financial performance for the period.....	35
3.4.3.	Emerging Issues, Challenges and recommendations	38
3.5.	Department of Water, Environment and Climate Change	39
3.5.1.	Financial Performance Summary	39
3.5.2.	Non-financial performance for the period.....	43
3.5.3.	Challenges and Recommendations.....	45
3.6.	Department of Education and Technical Training.....	48
3.6.1.	Financial Performance Summary	48
3.6.2.	Non-financial performance for the period.....	59
3.6.3.	Challenges and Recommendations.....	60
3.7.	Department of Health Services	62
3.7.1.	Financial Performance Summary	62
3.7.2.	Emerging Issues, Challenges and Recommendation.....	62
3.0.1.	Non-financial performance for the period.....	75
3.8.	Department of Lands, Physical Planning, Housing and Urban Development.....	83
3.8.1.	Financial Performance Summary	83
3.0.1.	Non-financial performance for the period.....	89
3.8.2.	Challenges and Recommendations.....	91
3.9.	Department of Roads, Public Works and Transport	93
3.0.1.	Non-financial performance for the period.....	105
3.0.2.	Challenges, Lessons Learnt and Recommendations	106
3.10.	Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife	108
3.10.1.	Financial Performance Summary	108

3.10.2.	Non-financial performance for the period	111
3.10.3.	Challenges, Lessons Learnt and Recommendations.....	112
3.11.	Department of Sports, Youth Affairs, Culture, Children and Social Services.....	113
3.11.1.	Financial Performance Summary	113
3.11.2.	Non-financial performance for the period	117
3.11.3.	Challenges, Lessons Learnt and Recommendations.....	120
3.12.	Department of Public Service, Devolution, Administration, Communication, ICT and E-Governance	122
3.12.1.	Financial Performance Summary	122
3.12.2.	Non-financial performance for the period	124
3.12.3.	Challenges, Lessons Learnt and Recommendations.....	126
3.13.	County Public Service Board	128
4.	Financial Performance Summary	128
5.	Non-financial performance for the period	129
6.	Challenges, Lessons Learnt and Recommendations.....	130
4.0.	EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS.....	131
4.1.	Emerging Issues and Trends	131
4.2.	Key Challenges	132
4.3.	Recommendations.....	132

LIST OF FIGURES

Figure 1: Total Projected Revenue Basket and Receipts for the FY 2025/26	xiv
Figure 2: Total Projected Revenue Basket for the FY 2025/26.....	xiv
Figure 3: FY 2025/26 Third quarter Revenue Receipts.....	xv
Figure 4: Overall Expenditure per Department	xvi
Figure 5: Overall Expenditure absorption per Department.....	xvii
Figure 6: Budget Allocation by Economic Classification	2
Figure 7: County Budget Allocation by Main Economic Classification	3
Figure 8: Overall Expenditure Performance for the third quarter of FY 2025/26	8

LIST OF TABLES

Table 1: County Development Budget per Department.....	3
Table 2: Recurrent Budget Allocations Per Department	4
Table 3: FY 2025/26 Revenue Targets	4
Table 4: FY 2025/26 Third quarter OSR Performance per Stream	5
Table 5: FY 2025/26 Third quarter Equitable share, conditional allocations, loans and grants	6
Table 6: Expenditure by Economic Classification of The County Executive and County Assembly	8
Table 7: Departmental Expenditures	9
Table 8: Status of Payment of Pending Bills Per County Departments and Entities as at 31st March 2026	11
Table 9: Budget Expenditure by Economic classification FY 2025/2026.....	12
Table 10: Development Budget Expenditure Performance	13
Table 11: Expenditure by programme and sub programme	13
Table 12: Non-financial performance.....	14
Table 13: Budget Expenditure by Economic classification FY 2025/2026.....	18
Table 14: Development Budget Expenditure Performance	18
Table 15: Expenditure by programme and sub programme	19
Table 16: Non-financial performance.....	19
Table 17: Budget Expenditure by Economic classification FY 2025/2026.....	23
Table 18: Development Budget Expenditure Performance	24
Table 19: Expenditure by programme and sub programme	25
Table 20: Non-financial performance.....	25
Table 21: Budget Expenditure by Economic classification FY 2025/2026.....	29
Table 22: Development Budget Expenditure Performance	30
Table 23: Expenditure by programme and sub programme	35
Table 24: Non-financial performance.....	36
Table 25: Budget Expenditure by Economic classification FY 2025/2026.....	39
Table 26: Development Budget Expenditure Performance	40
Table 27: Water, Environment and Climate Change Non-financial performance	44
Table 28: Budget Expenditure by Economic classification FY 2025/2026.....	48
Table 29: Department of Education and Technical Training Development Budget Expenditure Performance	49
Table 30: Education and Technical Training Expenditure by programme and sub programme	59
Table 31: Education and Technical Training Non-financial performance	59
Table 32: Budget Expenditure by Economic classification FY 2025/2026.....	62
Table 33: Department of Health Services Budget Expenditure Performance.....	64
Table 34: Health Services Expenditure by programme and sub programme	75
Table 35: Health Services Non-financial performance	76
Table 36: Budget Expenditure by Economic classification FY 2025/2026.....	83

Table 37: Department of Lands, Physical Planning, Housing and Urban Development Development Budget Expenditure Performance	84
Table 38: Lands, Physical Planning, Housing and Urban Development Expenditure by programme and sub programme.....	89
Table 39: Lands, Physical Planning, Housing and Urban Development Non-financial performance	90
Table 40: Budget Expenditure by Economic classification FY 2025/2026.....	93
Table 41: Department of Roads, Public Works and transports Development Budget Expenditure Performance.....	94
Table 42: Roads, Public Works and Transport Expenditure by programme and sub programme	105
Table 43: Roads, Public Works and Transport Non-financial performance	105
Table 44: Budget Expenditure by Economic classification FY 2025/2026.....	108
Table 45: Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife Development Budget Expenditure Performance	109
Table 46: Cooperatives, Trade, Industrialization, Tourism and Wildlife Expenditure by programme and sub programme.....	111
Table 47: Cooperatives, Trade, Industrialization, Tourism and Wildlife Non-financial performance	111
Table 48: Budget Expenditure by Economic classification FY 2025/2026.....	113
Table 49: Department of Sports, Youth Affairs, Culture, Children and Social Services Development Budget Expenditure Performance	114
Table 50: Sports, Youth Affairs, Culture, Children and Social Services Expenditure by programme and sub programme.....	117
Table 51: Sports, Youth Affairs, Culture, Children and Social Services Non-financial performance	117
Table 52: Budget Expenditure by Economic classification FY 2025/2026.....	122
Table 53: Department of Public Service, Devolution, Administration, Communication, ICT and E-Governance.....	123
Table 54: Public Service, Devolution, Administration, Communication, ICT and E-Governance	124
Table 55: Budget Expenditure by Economic classification FY 2025/2026.....	128
Table 56: County Public Service Board Expenditure by programme and sub programme...	129

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 Ksh. 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.

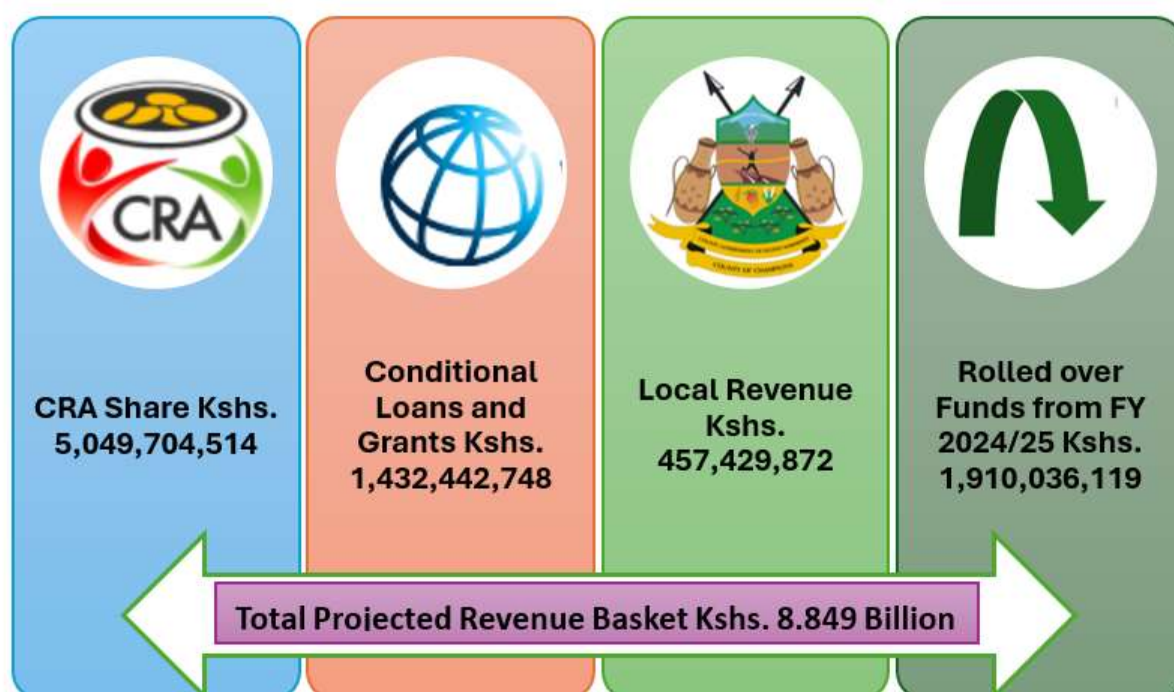


Figure 2: Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 Third Quarter Revenue Receipts

Revenue performance by the end of the third quarter of FY 2025/26 stood at 69 percent, with cumulative receipts of Ksh 6,143,116,574 against a target of Ksh 8,849,613,253.

The performance comprised KShs 3,639,996,830 from the equitable share, Ksh 1,910,036,119 from FY 2024/25 reallocations, Ksh. 307,189,880 from conditional grants and KSh. 285,893,745 from own source revenue. The own source collections included KSh. 230,112,926 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 55,780,819 from normal revenue streams.

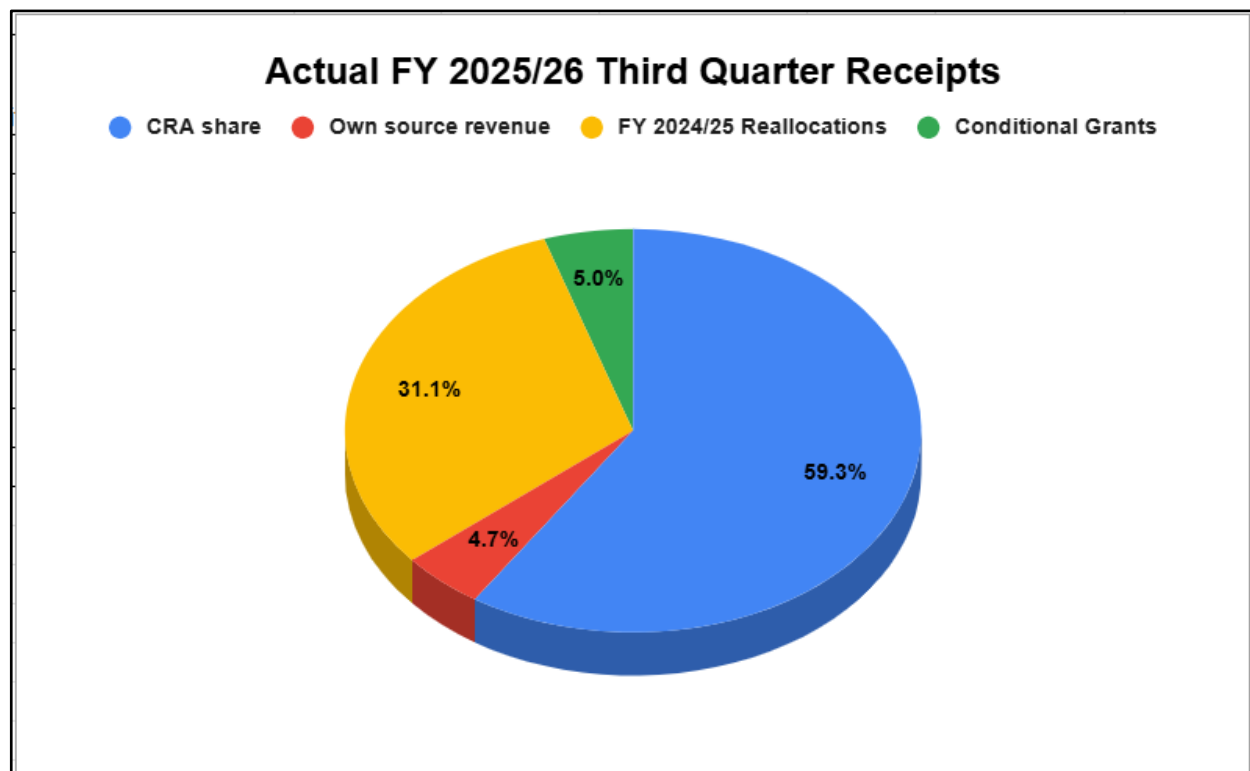


Figure 3: FY 2025/26 Third quarter Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the quarter stood at Ksh 3,388,451,333 against an annual budget of KShs 8,849,613,253, translating to an overall absorption rate of 38 percent. The County Executive utilized KShs 2,924,974,621, achieving a 36 percent performance rate, while the County Assembly spent KShs 463,476,712, representing 65 percent absorption rate.

Recurrent expenditure for the period was Ksh 2,995,763,973 comprising Ksh 461,478,989 for the County Assembly and Ksh 2,534,284,984 for the County Executive. Development expenditure during the period was Ksh 392,687,360 reflecting an absorption rate of 10 percent.

Expenditure Analysis per Department

The Department of Health Services recorded the highest absolute expenditure of Ksh 1,176,236,520 while Sports, Youth Affairs, Culture, Children and Social services recorded the lowest expenditure of KShs. 31,875,799.

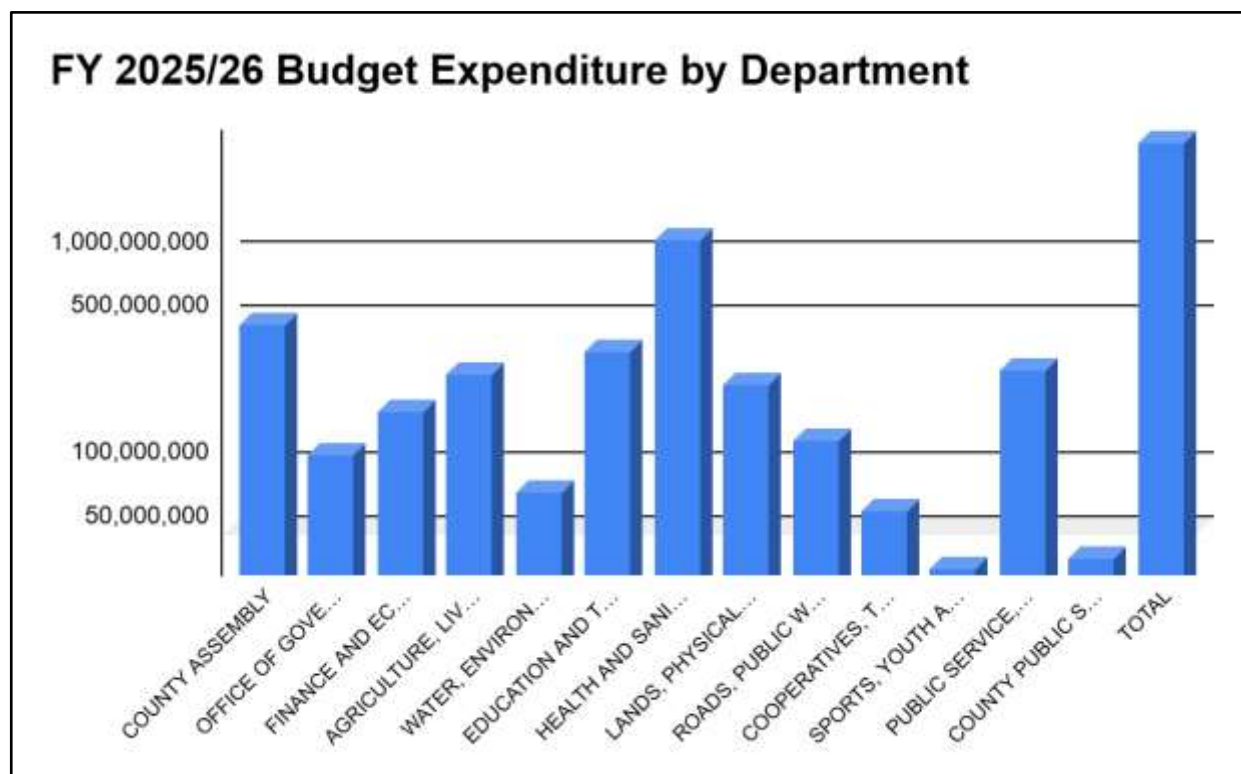


Figure 4: Overall Expenditure per Department

Absorption Capacity

The County Government's absorption rate for the third quarter of FY 2025/26 was 38 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. The Public Service, Devolution, Administration, Communication, ICT and E-governance department recorded the highest absorption of 72 percent while the departments of Water, Environment and Climate Change and Sports, Youth Affairs, Culture, children and Social Services had the lowest absorption of 10 percent each.

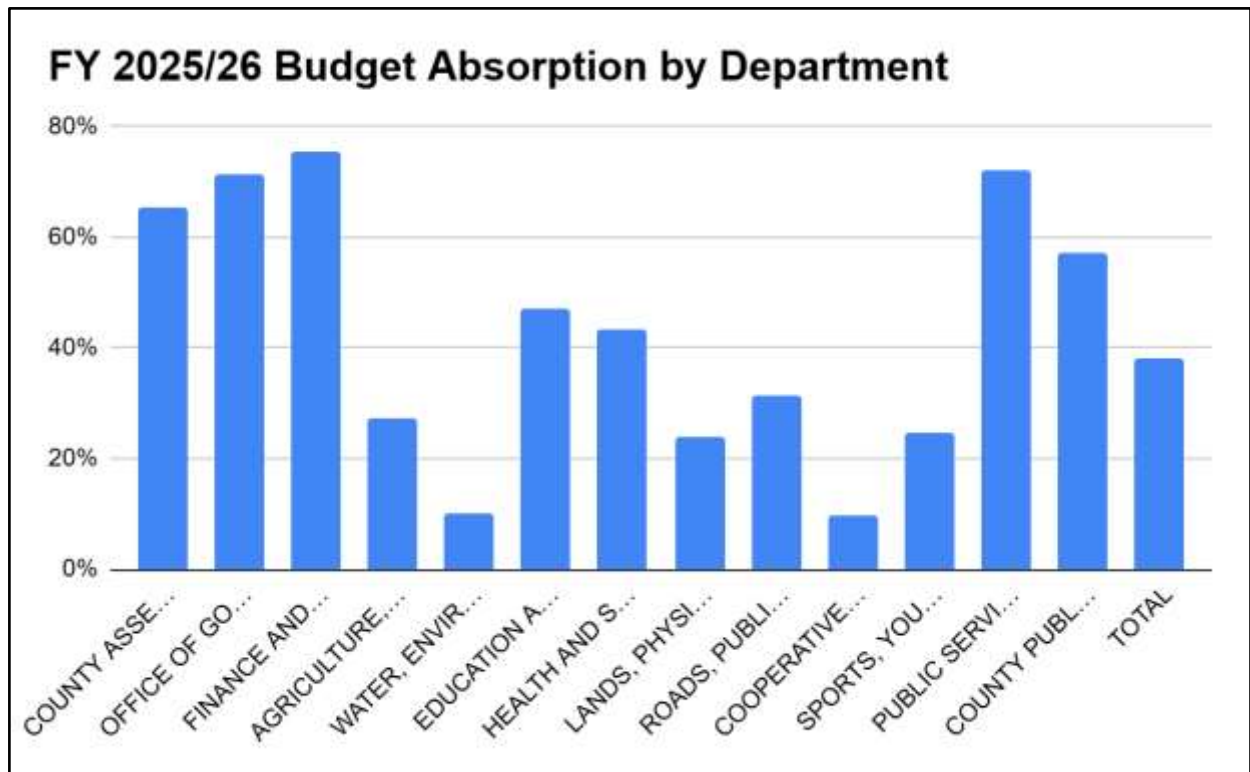


Figure 5: Overall Expenditure absorption per Department

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 “A Resilient Economy for Sustainable Development.” 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 third quarter of FY 2025/2026.

1.1. Rationale for County Budget Implementation Reports

The Third 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.

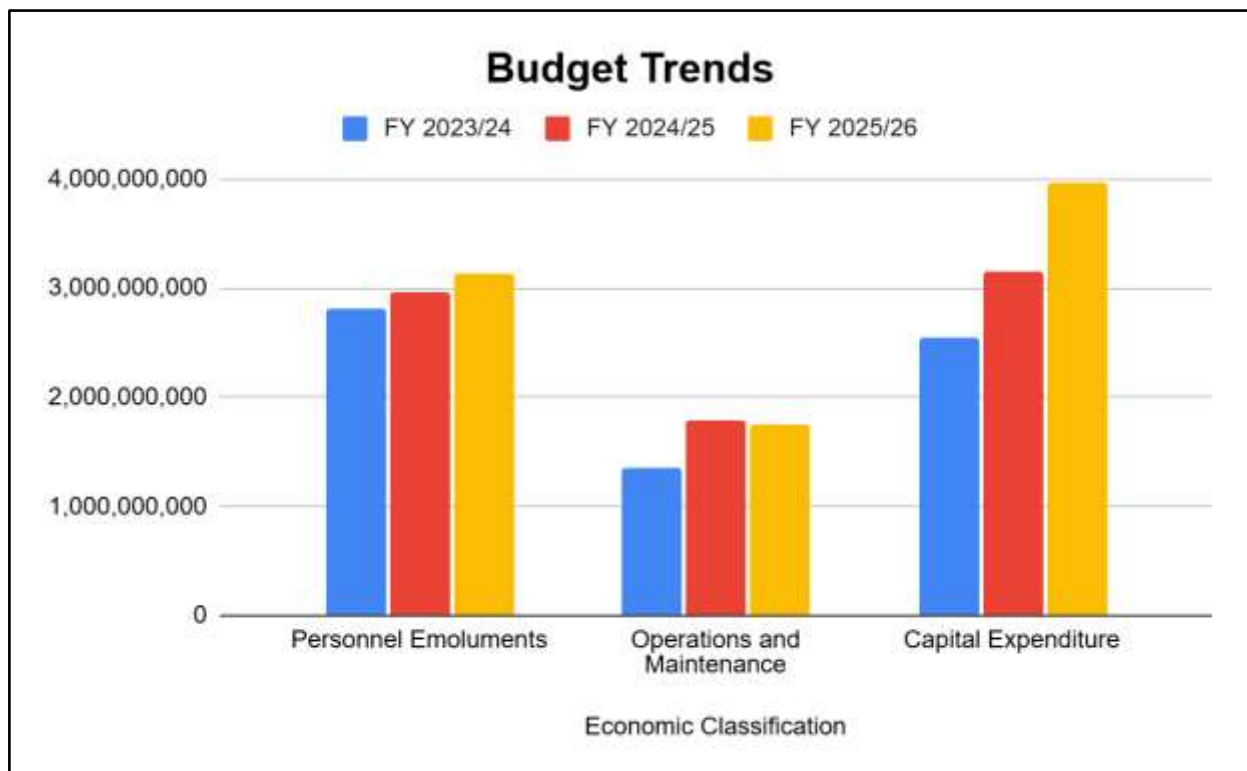


Figure 6: Budget Allocation by Economic Classification

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.

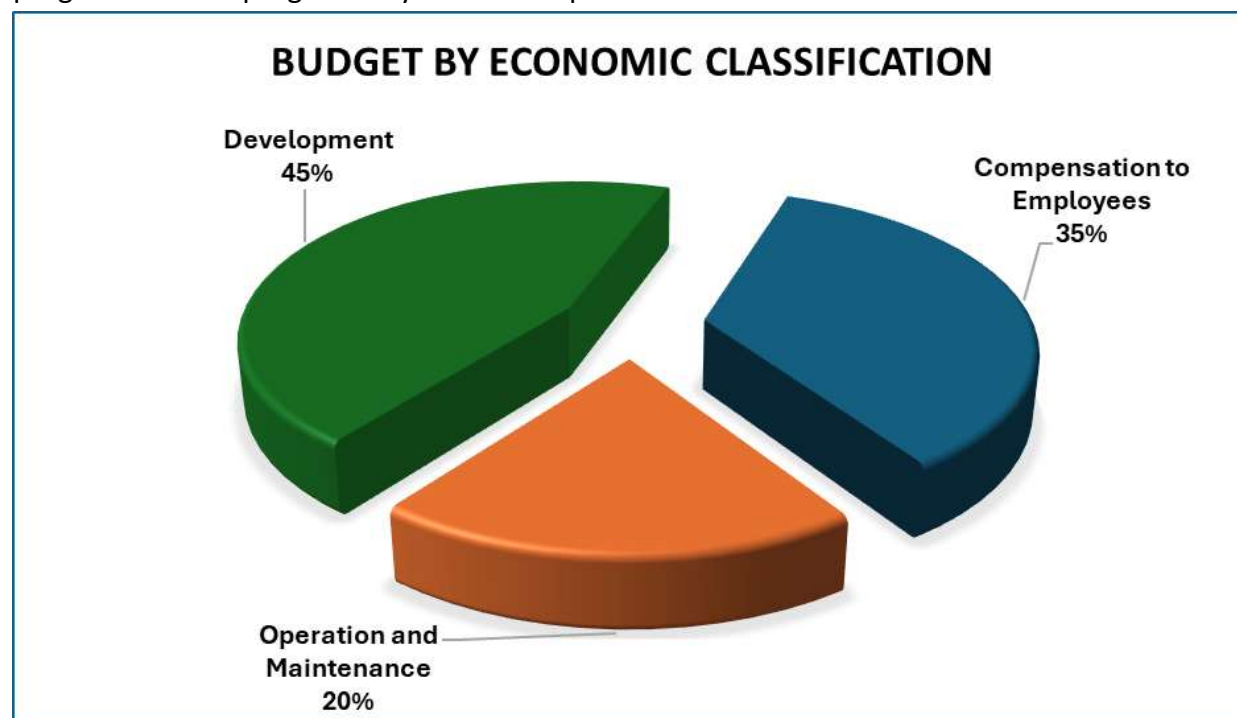


Figure 7: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

The development budget for the financial year 2025/26 is Ksh. 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%

DEPARTMENT	APPROVED ESTIMATES FY 2025/2026 (KSHS.)	% ALLOCATION OUT OF TOTAL DEVELOPMENT BUDGET
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 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
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 March, 2025/26	Balance	Performance (%)
Equitable share from National Government	5,049,704,514	3,639,996,830	1,409,707,684	72
Conditional Allocation -Other loans and Grants	1,432,442,748	370,189,880	1,125,252,868	21
Sub Total-Other Sources 2025/26	6,482,147,262	3,947,186,710	2,534,960,552	61

Sources	Target 2025/26	Actual as of 31st March, 2025/26	Balance	Performance (%)
County Own Generated Revenue- Normal streams	107,429,872	55,780,819	51,649,053	52
County Own Generated Revenue- Health AIA	350,000,000	230,112,926	119,887,074	66
Total Own Generated Revenue	462,429,872	285,893,745	171,536,127	63
FY 2024/25 Reallocation Budget	1,910,036,119	1,910,036,119	0	100
Grand Total	8,849,613,253	6,143,116,574	2,706,496,679	69

Source: County Treasury, 2025

1.0. 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 third quarter of FY 2025/26 stood at 69 percent, with cumulative receipts of Ksh 6,143,116,574 against a total approved budget of Ksh 8,849,613,253.

1.1. Overall Revenue Performance

The revenue realized was drawn from the three main sources: County Own Source Revenue, transfers from the National Government and conditional grants from development partners and national government.

1.1.1. Own Source Revenue

The total County Own Source Revenue (OSR) collected by the end of the third quarter amounted to Ksh 285,893,745 representing a 63 percent performance against the annual target. The total OSR realized includes Ksh. 230,112,926 generated from Health Appropriation-in-Aid (AIA) and Ksh. 55,780,819 collected from normal revenue streams.

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

Revenue Source	Budget (Ksh.)	Actual (Ksh.)	variance	% performance
Cess	29,300,000	12,129,731	17,170,269	41
Land Rate	2,000,000	372,471	1,627,529	19
Single Business Permits	26,700,000	18,726,462	7,973,538	70
Property Rent	5,300,000	3,325,094	1,974,906	63
Parking Fees	7,500,000	3,138,550	4,361,450	42
Market Fees	7,550,000	4,718,276	2,831,724	62
Advertising	7,800,000	3,673,040	4,126,960	47
Hospital Fees	345,000,000	226,881,937	118,118,063	66
Public Health Service Fees	5,000,000	3,230,989	1,769,011	65

Revenue Source	Budget (Ksh.)	Actual (Ksh.)	variance	% performance
Physical Planning and Development	4,920,000	1,308,700	3,611,300	27
Hire of County Assets	-	-	-	-
Conservancy Administration	3,000,000	1,008,000	1,992,000	34
Administration Control Fees and charges	456,614	332,500	124,114	73
Park Fees	1,000,000	324,050	675,950	32
Other Fines, Penalties and forfeiture Fees	1,900,000	58,826	1,841,174	3
Hide and skin	100,000	3,500	96,500	4
Miscellaneous Receipts Not classified elsewhere	9,903,258	6,661,620	3,241,638	68
TOTAL	457,429,872	285,893,745	171,536,127	63

Source: County Treasury, 2026

1.1.2. Equitable share, conditional allocations, loans and grants

Table 5: FY 2025/26 Third quarter Equitable share, conditional allocations, loans and grants

Sources	Targets FY 2025/26	Actual FY 2025/26 as at 31 st March 2025	Variance	Performance (%)
Equitable share from National Government	1,166,757,731	307,189,880	859,567,851	26
Conditional Allocation -Other loans and Grants	265,685,017	0	265,685,017	0
Total	1,432,442,748	307,189,880	1,125,252,868	21

Source: County Treasury, 2026

1.2. Funds Release to Elgeyo Marakwet County

1.2.1. 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. 6,143,116,574 from National government disbursements, conditional allocations and county own source revenue receipts.

1.2.2. Exchequer Disbursements from the national government

Equitable share receipts transferred to Elgeyo Marakwet County Revenue Fund amounted to Ksh. 3,639,996,830 for quarter three FY 2025/26, representing 72 percent of the approved equitable share.

2.0. EXPENDITURE ANALYSIS

2.1. Overall Expenditure Performance for the third quarter FY 2025/26

During the third quarter of FY 2025/26, the County's cumulative expenditure amounted to Ksh. 3,388,451,333 against a budget of Ksh. 8,849,613,252. This translated to an overall absorption rate of 38 percent. Out of the total expenditure, 72 percent was spent on compensation to employees, 42 percent on operations and maintenance and 10 percent on development activities.

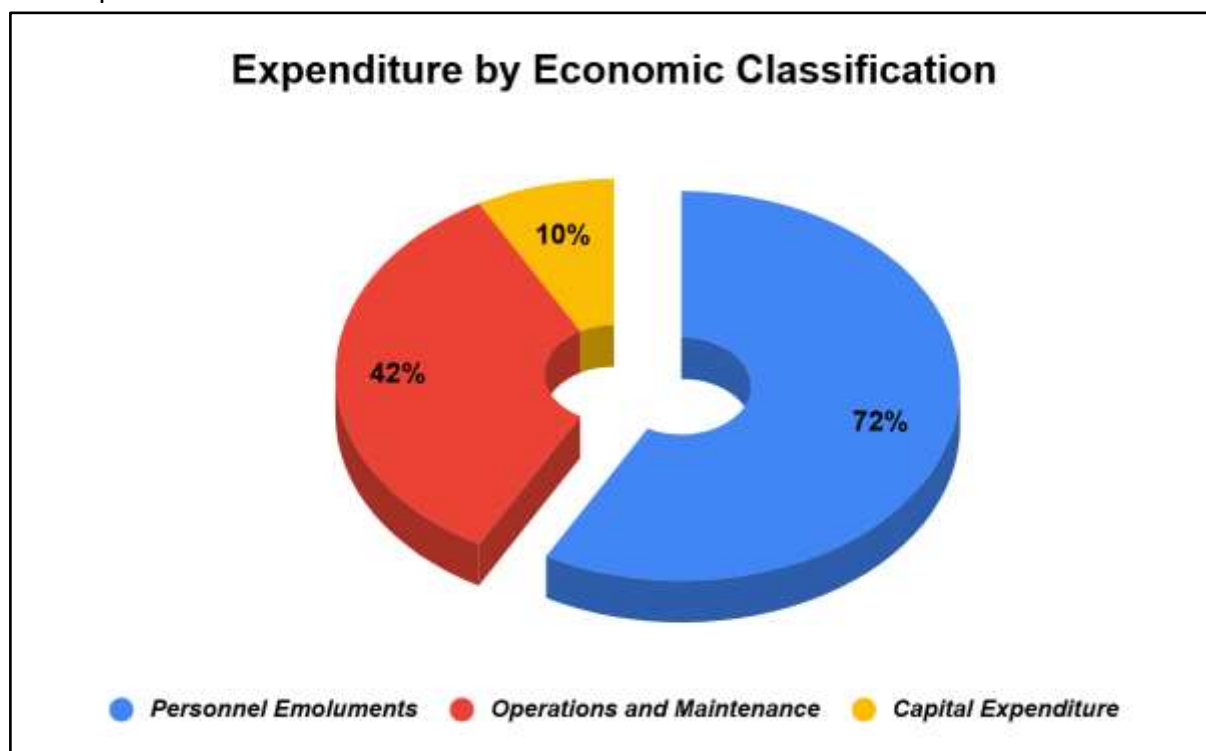


Figure 8: Overall Expenditure Performance for the third quarter of FY 2025/26

2.2. Expenditure by economic classification

During the third nine months of FY 2025/26, the actual expenditure was Ksh 3,388,451,333, resulting in a 38 percent absorption rate. The County Government utilized Ksh 2,995,763,973 for recurrent expenditures and Ksh 392,687,360 for development, representing absorption rates of 61 percent and 10 percent, respectively.

Table 6: Expenditure by Economic Classification of The County Executive and County Assembly

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 31st March 2026	Absorption Rate (%)
County Executive			
Compensation to Employees	2,762,349,270	2,019,139,741	73.10%
Operation and Maintenance	1,436,118,608	515,145,244	35.87%
Development	3,942,145,373	390,689,636	9.91%
Sub Total	8,140,613,251	2,924,974,621	35.93%
County Assembly			

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 31st March 2026	Absorption Rate (%)
Compensation to Employees	367,644,378	237,888,467	64.71%
Operation and Maintenance	314,483,220	218,660,299	69.53%
Development	26,872,402	1,997,723	7.43%
Sub Total	709,000,000	458,546,489	64.68%

2.3. Departmental Expenditure

In the third quarter of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 1,176.24 million, primarily due to elevated salary costs. The Department of Education and Technical Training followed with an expenditure of Ksh 344.4 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. 31.8 million.

Table 7: Departmental Expenditures

DEPARTMENT	BUDGET	EXPENDITURE AS OF 31ST MARCH 2026				Absorption (%)
		PERSONNEL EMOLUMENTS	OPERATIONS & MAINTENANCE	DEVELOPMENT	TOTAL	
COUNTY ASSEMBLY	709,000,000	237,888,467	218,660,299	1,997,723	458,546,489	64.68%
OFFICE OF GOVERNOR	155,837,853	80,985,292	30,180,318	0	111,165,610	71.33%
FINANCE AND ECONOMIC PLANNING	235,917,089	158,833,984	19,668,224	0	178,502,208	75.66%
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	965,676,247	97,200,809	50,069,829	117,783,245	265,053,883	27.45%
WATER, ENVIRONMENT AND CLIMATE CHANGE	730,806,417	35,410,978	6,546,300	31,420,435	73,377,713	10.04%
EDUCATION AND TT	733,830,877	274,090,068	48,739,780	21,575,036	344,404,884	46.93%
HEALTH AND SANITATION	2,719,847,824	1,021,979,637	140,730,622	13,526,261	1,176,236,520	43.25%
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	985,943,480	34,623,915	20,638,340	182,235,949	237,498,204	24.09%
ROADS, PUBLIC WORKS AND TRANSPORT	414,327,388	72,164,818	34,516,495	24,148,710	130,830,023	31.58%
COOPERATIVES, TRADE, INDUSTRY, TOURISM AND WILDLIFE	619,498,565	56,222,112	3,706,006	0	59,928,118	9.67%
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	128,659,283	30,644,742	1,231,057	0	31,875,799	24.78%
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	387,458,322	125,993,880	154,097,935	0	280,091,815	72.29%

DEPARTMENT	BUDGET	EXPENDITURE AS OF 31ST MARCH 2026				Absorption (%)
		PERSONNEL EMOLUMENTS	OPERATIONS & MAINTENANCE	DEVELOPMENT	TOTAL	
PUBLIC SERVICE BOARD	62,809,907	30,989,506	5,020,338	0	36,009,844	57.33%
TOTAL	8,849,613,252	2,257,028,208	733,805,543	392,687,359	3,383,521,110	38.23%

2.4. Payment of FY 2024/25 Pending bills

As at 1 July 2025, the County Government had outstanding pending bills amounting to **Ksh 17,492,942**, all of which related to the County Executive. The County Assembly had no outstanding pending bills. By the end of the third quarter, the County Executive had settled pending bills amounting to **Ksh 9,111,197**, reducing the outstanding pending bills balance accordingly.

Table 8: Status of Payment of Pending Bills Per County Departments and Entities as at 31st March 2026

S/No	Department Name	Recurrent		Development		Total	
		Amount of Pending Bills As At 1 st January 2026	Amount of Pending Bills Paid As At 31st March 2026	Amount of Pending Bills As At 1 st January 2026	Amount of Pending Bills Paid As At 31st March 2026	Amount of Pending Bills As At 1 st January 2026	Amount of Pending Bills Paid As At 31 st March 2026
	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

3.0. DEPARTMENTAL FINANCIAL AND NON-FINANCIAL PERFORMANCE FOR FY 2025/26 THIRD QUARTER

This chapter presents a comprehensive review of budget implementation across all county departments during the third quarter of the 2025/2026 financial year (1st January 2026 – 30th March 2026). 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.

3.1. County Assembly

3.1.1. Financial Performance Summary

During the period under review (FY 2025/26), the total expenditure incurred for the third quarter by the county assembly stood at Kshs. 458,546,766 against a budget of Kshs. 709,000,000 translating to an overall absorption rate of 64.67 percent.

Table 9: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	367,644,378	237,901,701	64
Operations and Maintenance	314,483,220	218,647,065	69.5
Capital Expenditure	26,872,402	1,997,723	7.4
Totals	709,000,000	458,546,766	64.67

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 454,551,043 against a budget of Kshs. 682,127,598 recording an absorption rate of 68 percent which comprises Ksh. 237,901,701 and Ksh. 218,647,065 expenditure on personnel emoluments and operations and maintenance respectively.

Development Expenditure Performance

During the period under review, the expenditure on development vote was Ksh. 1,997,723 translating to a 7 percent absorption rate. The low absorption is due to delayed procurement process and the county assembly is expected to improve in the subsequent quarters.

Table 10: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	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	1,997,723	99.88	Complete

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, general administration, planning and support services achieved the highest absorption at 71 percent while legislation and representation programme had an absorption of 31 percent.

Table 11: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 31st March 2026	Absorption Rate(%)
0507004360 P 7. General administration, planning and support services			
0507014360 SP 7.1 General administration, planning and support services	606,433,748	431,616,689	71%
0508004360 P 8. Legislation and representation			
0508014360 SP 8.1 Legislation and representation	102,566,252	31,860,023	31%
Total Expenditure of Vote	709,000,000	488,351,391	69%

3.1.2. 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 12: *Non-financial performance*

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	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	19	11
				Number of motions introduced and concluded	70	69	1
			Representation	Number of petitions considered	20	19	1
				Number of Statements issued	30	32	-2
		Legal Department	Drafted Legislative Instruments	Number of bills drafted	20	18	2
				Number of vellum copies prepared for assent or transmission to Senate	20	15	5
				Number of committee stage amendments drafted	15	6	9
			Legal Advisory services	Provision of legal advice and opinions to County Assembly	Timely advisory issued	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%	78%	2%
				Preparation of the Annual Report	1	1	0
				Preparation of quarterly reports	4	2	2
				Preparation of Strategic Plan	-		0

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
			Improved Working Environment	Adequate office space, ICTs, and other facilities	70%	70%	0
		Office of the Speaker	Promotion of Legislative Diplomacy	Participate in CAF meetings and other national and international forums	15 forums	14 forums	1 forum
				Hosting of visiting delegations	All visiting delegations hosted	Hosted all delegations	
			Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker	32 meetings	32 meetings	
		Clerks Department	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	12 meetings	10 meetings	2 meetings
		Legal Department	Provision of Litigation and Compliance Services	Provision of litigation and compliance advice and opinions to County Assembly	Timely advisory issued	Issued Timely	
		Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports	Provision of reports were done timely	
				Provision of verbatim reports for all Committee proceedings	Timely provision of all reports	Done Timely	
		Sergeant at Arms Department	Credible security within County Assembly	Effective security for members, staff and property	Enhanced security in Assembly	Security was effectively provided	
				Ensure smooth House and Committee operations	Successful assembly operations	done promptly	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
		Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	Timely production of Assembly publications	Publications were done on Time	
				Facilitate Assembly outreach programs	1	1	1
		Library	Provisions of information services	Avail reference and information documents	All documents availed	Documents were availed promptly	

3.1.3. 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.

3.2. Office of the Governor

3.0.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 123,570,335 against a budget of Kshs. 155,837,853 translating to an overall absorption rate of 79.74 percent.

Table 13: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	105,171,294	80,985,292	77%
Operations and Maintenance	49,798,734	42,585,043	85.51%
Capital Expenditure	867,825		0%
Totals	155,837,853	123,570,335	79.74

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.123,570,335 against a budget of Kshs. 154,970,028 recording an absorption rate of 79.7 percent largely driven by Personnel Emoluments expenditure of Kshs 80,985,292 against Kshs 105,171,294 indicating an absorption rate of 77 percent. Operations and Maintenance expenditure was Kshs 42,585,043 against a budget of Kshs. 49,798,734 indicating an absorption of 85.5 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 14: *Development Budget Expenditure Performance*

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditures as at 31st March 2026	Absorption Rate (%)	Project status
1.	Field Operational Allowance- Monitoring, Evaluation and reporting	Soy North	867,825	-	0	Not started

Expenditure by programme and sub programme

During the third 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 15: *Expenditure by programme and sub programme*

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate(%)
Programme 1 General Administration and Support Services			
501014359 SP 1.1 General administration and support services	143,545,870	121,222,835	84.5
Programme 2 Governance			
502014359 SP 2.1 Governance	5,904,158	2,347,500	39.76%
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	3,540,057	64.13%
Total Expenditure of Vote	155,837,853	123,570,335	79.74%

3.0.2. 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 16: *Non-financial performance*

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 31st March 2026	Variance
Peace building and Conflict	Peace building and	Peace Building	Community-led conflict resolutions	No of community led conflict	30	15	15

Resolution Mitigation	Conflict Resolution Mitigation			resolution meetings held			
		Peace Building	Intergovernmental forums held	No. of joint peace meetings, forums	8	5	3
		Peace Building	Interventions and community engagement	No. of community engagement / campaigns	6	3	3
		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	17	33
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	7	5
	County Executive Services	County Executive Administration		No. of bills generated and	5	2	3

		on		submitted to the County Assembly			
	County Executive Services	County Executive Administration		No of MOUs signed with partners	22	12	10
	Service Delivery	County Executive Administration	Complaints and compliments	No of complaints received and processed and resolved	500	213	287
			Service charters prepared	No. of service charters reviewed and developed	150	60	40
			Performance contracts signed	performance contracts signed and evaluated	25	12	13
			Performance appraisal	Number of performance Appraisals signed and evaluated	2800	700	2100
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

3.0.3. 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 include;

- 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

3.3. Department of Finance and Economic Planning

3.3.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs.178,502,209 against a budget of Kshs. 235,917,089 translating to an overall absorption rate of 75.7 percent.

Table 17: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st Mar 2026	Absorption Rate (%)
Personnel Emoluments	209,635,747	161,655,356	77.1%
Operations and Maintenance	23,581,342	16,846,853	71.4%
Capital Expenditure	2,700,000	0	0%
Totals	235,917,089	178,502,209	75.7%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.161,655,356 against a budget of Kshs.209,635,747 recording an absorption rate of 77.1 percent largely driven by Personnel Emoluments. Expenditure on Operations and Maintenance recorded was Kshs 16,846,853 against a budget of Kshs.23,581,342 indicating an absorption of 71.4 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 18: *Development Budget Expenditure Performance*

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Estimates	Expenditures As At 31st March 2026	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 Third 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 19: *Expenditure by programme and sub programme*

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditure s As At 31st March 2026	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%

3.3.2. 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 20: *Non-financial performance*

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure s As At 31st March 2026	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 operationalize	Upgrading of Electronic County Information Monitoring and Evaluation System (e-CIMES) installed and	1	1	0

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure As At 31st March 2026	Variance
			d	operationalized			
			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

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Expenditure As At 31st March 2026	Variance
			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 constructed	1	0	-1
			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

3.3.3. 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**

3.4. Department of Agriculture, Livestock, Fisheries & Irrigation

3.4.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 265,053,881 against a budget of Kshs. 965,676,246 translating to an overall absorption rate of twentyseven (27) percent.

Table 21: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	127,431,680	97,200,809	76.28
Operations and Maintenance	139,321,444	50,069,827	35.94
Capital Expenditure	698,923,122	117,783,245	16.85
Totals	965,676,246	265,053,881	27.45

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 147,270,636 against a budget of Kshs. 266,753,124 recording an absorption rate of 55 percent largely driven by Personnel Emoluments of Ksh.97,200,809 and the remainder on Operations and Maintenance of Ksh 50,069,827.

Development Expenditure Performance

During the period under review, the department incurred an expenditure of Ksh. 117,783,245 on development allocation translating to 17 percent. The expenditure incurred was low due to delayed procurement processes. The performance is expected to improve in the fourth quarters.

Table 22: *Development Budget Expenditure Performance*

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditures As At 31st March 2026	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	250,000	0.00%	Procurement Process
9	Food System Resilience Project (FSRP)	Embobut/Embolot	250,000	250,000	0.00%	Procurement Process
10	Food system resilience program (FSRP)	Emsoo	250,000	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

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditures As At 31st March 2026	Percentage (%) of Completion	Remarks
17	Food system resilience program(FSRP)	Kabimit	250,000	250,000	0.00%	Procurement Process
18	Kipchain Cattle crush	Kabimit	150,000		0.00%	Procurement Process
19	Cheboen Cattle crush	Kabimit	150,000		0.00%	Procurement Process
20	Kapteren Cattle Dip	Kamariny	300,000		0.00%	Procurement Process
21	Chesitek Store	Kamariny	2,000,000	1,878,850	0.00%	Procurement Process
22	Food Sytems Resilience Project (FSRP) Matching grant	Kapchemutwa	250,000	250,000	0.00%	Procurement Process
23	Chebokokwa sub location irrigation project	Kapchemutwa	200,000		0.00%	Procurement Process
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	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	250,000	0.00%	Procurement Process

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditures As At 31st March 2026	Percentage (%) of Completion	Remarks
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	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	250,000	0.00%	Procurement Process
40	Food Systems resilience programs	Metkei	250,000	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
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	250,000	0.00%	Procurement Process
49	Renovation of Ward Cattle Dips	Sambirir	3,600,000		0.00%	Procurement Process

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditures As At 31st March 2026	Percentage (%) of Completion	Remarks
50	Kipyebo 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	250,000	0.00%	Procurement Process
53	Kipsero cattle dip	Sengwer	245,000	245,000	0.00%	Procurement Process
54	Food Systems Resilience Project (FSRP)	Soy North	250,000	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	250,000	0.00%	Procurement Process
61	Songeto Cattle dip	Tambach	300,000		0.00%	Procurement Process
62	Chebara ATC	County	6,303,010	599,790	0.00%	Procurement Process
63	Food Systems Resilience Project (FSRP)	County	173,076,923	110,059,820	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

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditures As At 31st March 2026	Percentage (%) of Completion	Remarks
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 third quarter of FY 2025/26, Livestock disease control sub programme recorded the highest absorption at 73 percent while general administration and support services was third with an achievement of 66 percent. Livestock commercialization and Livestock extension services sub programmes absorption was the lowest with 1.9 percent and 1.65 percent absorption rate respectively.

Table 23: *Expenditure by programme and sub programme*

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 31st March 2026	Absorption Rate(%)
Programme 1: P 1. General administration and support services			
SP 1.1 General administration and support services	149,373,323	99,831,176	66.83
Programme 2: P2 Crop Development			
SP 2.3 Agricultural Extension and Training Services	557,334,588	113,559,820	20.47
SP 2.4 Crop commercialization	28,314,731	1,878,850	19.54
Programme 3: P3 Irrigation Development			
SP 3.1 Irrigation Development	15,339,354	0	0.00
Programme 6: P6 Livestock Development			
SP 6.2 Livestock Extension and Training Services	108,800,000	1,799,680	1.68
SP 6.4 Livestock Commercialization	52,157,095	7,489,900	14.36
Programme 8: P8 Veterinary Services			
SP 8.3 Livestock Disease Control	51,157,156	37,494,455	73.29
SP 8.4 Breeding	3,200,000		0.00
TOTAL	965,676,247	265,053,881	27.45

3.4.2. 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 24: *Non-financial performance*

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)
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
			Performance contracting	No. of performance contracts signed and implemented	3
			Performance Appraisal System (PAS) in place	No. of staff appraised	140
			Coordination of departmental services delivery	No. of departmental planning and review meetings	4
				No. of sector stakeholder coordination meetings	4
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
				Number of certified seedlings supplied	21,743
				Number of cereal stores constructed	2
				Number of fruit tree seedling nurseries established	2
	Sub Programme: SP. 2.3 Agricultural Extension Services	Agriculture	Farmers trained	Number of trainings done	10
				Number of farmers trained	890
				Number of programs implemented	1
				Number of field days,exhibitions and tours	7
Programme: P. 3 Livestock Development	Sub Programme: SP 3.1 Livestock Commercialization	Livestock Production	Livestock production, productivity and income increased	Number of heifers purchased and supplied	410
				Number of Sahiwal bulls purchased and supplied	16
				Number of dorper sheep and rams purchased and supplied	130

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)
				Number of indigenous chicks purchased and supplied	3,500
				Number of dairy goats purchased and supplied	63
				Number of galla goats purchased and supplied	270
				Number of cooling plants operationalized	2
	SP. 3.2 Livestock Extension Services	Livestock Production	Programs implemented	No of programmes implemented	1
Programme: P.4 Veterinary Services	SP 4.1 Livestock Disease Control	Veterinary Services	Animals vaccinated	No. of animals vaccinated	147,000
			Dips constructed /renovated and operationalized	No. of dips Renovated	3
				No of Dips constructed	1
				Litres of acaricide purchased	230
			Crushes constructed	No. of crushes constructed	-
	SP 4.2 Breeding	Veterinary services	Cattle inseminated	No. of cattle inseminated	240
Programme: P.5 Irrigation Development	SP 5.1 Irrigation Development	Irrigation	Irrigation infrastructure expanded and/or rehabilitated	Number of pipes supplied	6000
				Number of water furrows renovated	2
				Number of intakes constructed	1
				Number of generators supplied	2
				Length of fence done(KM)	2

3.4.3. 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

3.5. Department of Water, Environment and Climate Change

3.5.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs.73,377,714 against a budget of Kshs. 730,806,417 translating to an overall absorption rate of 10.04 percent. **penditure by Economic classification FY 2025/2026**

Table 25: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st Mar 2026	Absorption Rate (%)
Personnel Emoluments	48,648,892	35,410,978	72.78%
Operations and Maintenance	15,150,057	10,796,579	71.2%)
Capital Expenditure	667,007,469	31,420,436	4.7%
Totals	730,806,418	73,377,714	10.04%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.**46,207,557** against a budget of Kshs.**63,798,948** recording an absorption rate of 72.4 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 72.78 percent. Expenditure on Operations and Maintenance recorded was Kshs 10,796,579 against a budget of Kshs. 15,150,057 indicating an absorption of 71.2 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 31,420,436 against a budget of Kshs. 667,007,469 indicating an absorption of 4.7 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 26: Development Budget Expenditure Performance

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 31 st March 2026	Absorption Rate (%)	Projects status
1	FLOCCA	Kamariny	1,750,000	0	0(%)	Procurement stage
2	FLOCCA	Kapchemutwa	2,500,000	0	0(%)	Procurement stage
3	FLOCCA	Kapyego	270,108	0	0(%)	Procurement stage
4	FLOCCA	Kapyego	1,066,000	0	0(%)	Procurement stage
5	FLOCCA	Sambirir	2,500,000	0	0(%)	Procurement stage
6	FLOCCA	Sengwer	1,000,000	0	0(%)	Procurement stage
7	FLOCCA	Soy North	1,500,000	0	0(%)	Procurement stage
8	FLOCCA	Soy South	4,000,000	0	0(%)	Procurement stage
9	FLOCCA	Tambach	1,000,000	0	0(%)	Procurement stage
10	FLOCCA	Tambach	1,500,000		0(%)	Procurement stage
11	FLOCCA	County Wide	101,231,929	0	0(%)	Procurement stage
12	Integrated Natural Resource Management (INReM) Programme	County Wide	81,244,200	0	0(%)	Procurement stage
13	Kiptega water catchment area	Endo	900,000	0	0(%)	Procurement stage
14	Kapkesum WP	Kapchemutwa	800,000	0	0(%)	Procurement stage
15	Kabore (siroch) W/P	Tambach	250,000	0	0(%)	Procurement stage
16	Kiptorok water catchment	Tambach	500,000	0	0(%)	Procurement stage
17	Kapcheresim Water Project	Arror	1,500,000	0	0(%)	Procurement stage
18	Emboyas water project	Arror	2,500,000	0	0(%)	Procurement stage
19	Kiptalat water project	Arror	1,000,000	0	0(%)	Procurement stage
20	Chemoro water project	Arror	800,000	0	0(%)	Procurement stage
21	Kapkoi-kapengut	Arror	700,000	0	0(%)	Procurement stage
22	Kapalwat Health Facility Water Project	Chepkorio	1,000,000	0	0(%)	Procurement stage
23	Senetwo water project	Chepkorio	200,000	0	0(%)	Procurement stage
24	Kapngetik/Tililone water project	Chepkorio	500,000	0	0(%)	Procurement stage
25	Kamelil water project	Chepkorio	800,000	0	0(%)	Procurement stage
26	Kamarakwa water project	Chepkorio	900,000	0	0(%)	Procurement stage
27	Tilolwo water tank	Chepkorio	1,000,000	0	0(%)	Procurement stage
28	Samich water project	Chepkorio	1,000,000	0	0(%)	Procurement stage
29	Kapcheptek water project	Chepkorio	400,000	0	0(%)	Procurement stage
30	Kapkessem/Kipchiloi water project	Chepkorio	400,000	0	0(%)	Procurement stage
31	Mwen water project	Chepkorio	1,300,000	0	0(%)	Procurement stage
32	Yatiane water project	Chepkorio	500,000	0	0(%)	Procurement stage
33	Chepkosgei water tank	Cherangany	2,000,000	0	0(%)	Procurement stage
34	Yemitio Water project	Cherangany	1,200,000	0	0(%)	Procurement stage
35	Koiman Water project	Cherangany	1,000,000	0	0(%)	Procurement stage
36	Kipsegen Water project	Cherangany	500,000	0	0(%)	Procurement stage
37	Kaptangi-Chamsabon water/project	Cherangany	500,000	0	0(%)	Procurement stage
38	Supply of pipes for; Kapsiboi, Torokwo @ 2M each	Cherangany	4,000,000	0	0(%)	Procurement stage
39	Boroko water project	Embobut	1,000,000	0	0(%)	Procurement stage
40	Tirich water project	Embobut	500,000	0	0(%)	Procurement stage
41	Kapchebau tip-Mkeno water project	Embobut	1,500,000	0	0(%)	Procurement stage
42	Kobosich water project	Embobut	2,500,000	0	0(%)	Procurement stage
43	Chemisto water project	Embobut	1,500,000	0	0(%)	Procurement stage
44	Mungwa Water project	Embobut	1,500,000	0	0(%)	Procurement stage

45	Barelach Water Project	Embobut	2,000,000	0	0(%)	Procurement stage
46	Sitityo Borehole	Emsoo	1,500,000	0	0(%)	Procurement stage
47	kapsielei water tank	Emsoo	1,200,000	0	0(%)	Procurement stage
48	Chepkeibo Borehole	Emsoo	250,000	0	0(%)	Procurement stage
49	Chegilet Sec. School Borehole	Emsoo	250,000	0	0(%)	Procurement stage
50	Cheptirel-Korionus	Endo	2,000,000	0	0(%)	Procurement stage
51	Chepkoritim-Kobil-Kasagut	Endo	2,000,000	0	0(%)	Procurement stage
52	Kachemon	Endo	3,000,000	0	0(%)	Procurement stage
53	Kangalum	Endo	1,000,000	0	0(%)	Procurement stage
54	Koit water projects	Endo	2,000,000	0	0(%)	Procurement stage
55	kokwomarar water projects	Endo	2,000,000	0	0(%)	Procurement stage
56	Chepkisoi and Chesusum boreholes	Endo	4,000,000	0	0(%)	Procurement stage
57	Emobut-Kwondikonin-Kasaburwa-KerioVTT/Kreel Primary pipe laying	Endo	4,000,000	0	0(%)	Procurement stage
58	Kabois Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
59	Samabul Water project	Kabiemit	1,500,000	0	0(%)	Procurement stage
60	Simotwo Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
61	Chepketeret Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
62	Soibei Water project	Kabiemit	700,000	0	0(%)	Procurement stage
63	Rangone Water project	Kabiemit	500,000	0	0(%)	Procurement stage
64	Chepkosom Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
65	Kogibor Water project	Kabiemit	800,000	0	0(%)	Procurement stage
66	Kapsowek Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
67	KD Water project	Kabiemit	1,000,000	0	0(%)	Procurement stage
68	Mwochet Water project	Kabiemit	500,000	0	0(%)	Procurement stage
69	Sambul water project	Kabiemit	5,000,000	0	0(%)	Procurement stage
70	Kiptingo Water Tank	Kamariny	500,000	0	0(%)	Procurement stage
71	Kamagut,Muno and Lamaon Water Project	Kamariny	1,200,000	0	0(%)	Procurement stage
72	Kamorombi Borehole	Kamariny	700,000	0	0(%)	Procurement stage
73	Kaplamai - Sergoit Pipeline	Kamariny	2,000,000	0	0(%)	Procurement stage
74	Chepkitony Borehole	Kamariny	1,000,000	0	0(%)	Procurement stage
75	Kaplamai Primary	Kamariny	2,600,000	0	0(%)	Procurement stage
76	Kibargoyet And Kamelilo Water Project	Kamariny	500,000	0	0(%)	Procurement stage
77	Kapchepter Water Project	Kamariny	200,000	0	0(%)	Procurement stage
78	KAPKOI SUB LOCATION Water Piping	Kamariny	2,300,000	0	0(%)	Procurement stage
79	Kapsisi Lower Water project	Kamariny	2,900,000	0	0(%)	Procurement stage
80	Kameza Village	Kamariny	900,000	0	0(%)	Procurement stage
81	Chepten Village	Kamariny	1,000,000	0	0(%)	Procurement stage
82	Hydrological Survey Logogo	Kamariny	200,000	0	0(%)	Procurement stage
83	Water piping and elevated water tanks(last mile)	Kamariny	5,000,000	0	0(%)	Procurement stage
84	Fencing of Kaptarit dam	Kamariny	1,000,000	0	0(%)	Procurement stage
85	Street lights	Kamariny	2,000,000	0	0(%)	Procurement stage
86	Kaptiren Dam	Kapchemutwa	1,000,000	0	0(%)	Procurement stage
87	Ainamoi water project	Kapchemutwa	2,000,000	0	0(%)	Procurement stage
88	Barasin Dam	Kapchemutwa	400,000	0	0(%)	Procurement stage
89	Chebokokwo Sub-location Water Project	Kapchemutwa	1,200,000	0	0(%)	Procurement stage
90	Simotwo kombokimet water Project	Kapchemutwa	1,500,000	0	0(%)	Procurement stage

91	Bugar special school Water tanks, pipes and installation	Kapchemutwa	300,000	0	0(%)	Procurement stage
92	Kebes Water project	Kapsowar	2,000,000	0	0(%)	Procurement stage
93	Benon water Project	Kapsowar	2,100,000	0	0(%)	Procurement stage
94	Tuyobei/kripko Water project	Kapsowar	1,500,000	0	0(%)	Procurement stage
95	Kapsinot- Koibaben Water project	Kapsowar	500,000	0	0(%)	Procurement stage
96	Supply of water pipes	Kaptarakwa	2,500,000	0	0(%)	Procurement stage
97	Kiptulos water tank	Kaptarakwa	1,000,000	0	0(%)	Procurement stage
98	Kaptic Girls/Kapchemurkeldet water project	Kapyego	700,000	0	0(%)	Procurement stage
99	Kamasia water project	Kapyego	1,000,000	0	0(%)	Procurement stage
100	Cheptobot outreach water tank	Kapyego	1,000,000	0	0(%)	Procurement stage
101	Kokwokibor water project	Kapyego	1,000,000	0	0(%)	Procurement stage
102	Kabori water project	Kapyego	1,000,000	0	0(%)	Procurement stage
103	Kapsait/Kapsager solar water project	Lelan	3,000,000	0	0(%)	Procurement stage
104	Kokwongoi-suswemoi solar water project	Lelan	3,000,000	0	0(%)	Procurement stage
105	Intake repair and pipe laying for Kerer Water Project’.	Lelan	1,000,000	0	0(%)	Procurement stage
106	Kumbangweny kapkulusu W/P	Metkei	1,500,000	0	0(%)	Procurement stage
107	Tugumoi W/P	Metkei	1,500,000	0	0(%)	Procurement stage
108	Kimamet W/P(Kiorio river)	Metkei	1,500,000	0	0(%)	Procurement stage
109	Sirerene W/P	Metkei	1,500,000	0	0(%)	Procurement stage
110	Kaptarno water project	Metkei	1,500,000	0	0(%)	Procurement stage
111	Ararai W/P	Metkei	1,500,000	0	0(%)	Procurement stage
112	Kapchorwa Dam water project	Metkei	4,000,000	0	0(%)	Procurement stage
113	Kaplenge Water Project	Moiben Kuserwo	1,900,000	0	0(%)	Procurement stage
114	Lalak Water project	Moiben Kuserwo	500,000	0	0(%)	Procurement stage
115	Kitonget Water Project	Moiben Kuserwo	1,500,000	0	0(%)	Procurement stage
116	Emkew water Project	Moiben Kuserwo	1,200,000	0	0(%)	Procurement stage
117	Simbeiywet Dispensary	Moiben Kuserwo	100,000	0	0(%)	Procurement stage
118	Embotororkwo-Mindililwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
119	Stoton Water Project	Moiben Kuserwo	2,800,000	0	0(%)	Procurement stage
120	Seret ECDE	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
121	Tendwo Water Project	Moiben Kuserwo	100,000	0	0(%)	Procurement stage
122	Kapkobol Water Project	Moiben Kuserwo	100,000	0	0(%)	Procurement stage
123	ST Maria-Simotwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
124	Kapkitany Water Project	Moiben Kuserwo	700,000	0	0(%)	Procurement stage
125	Masap-omondi- Cheptulon Water Project	Moiben Kuserwo	300,000	0	0(%)	Procurement stage
126	Chesinga Water project	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
127	Kapsigoria village	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
128	Kattee Water Project	Moiben Kuserwo	1,500,000	0	0(%)	Procurement stage
129	Cheptongei water project	Moiben Kuserwo	50,000	0	0(%)	Procurement stage
130	Cheptongei & Kipkutee ECDE	Moiben Kuserwo	150,000	0	0(%)	Procurement stage
131	Kamok Water Project	Moiben Kuserwo	800,000	0	0(%)	Procurement stage
132	Koitui Water Project	Moiben Kuserwo	2,500,000	0	0(%)	Procurement stage
133	Kilima Water Project	Moiben Kuserwo	1,000,000	0	0(%)	Procurement stage
134	Kaptomot water project	Moiben Kuserwo	700,000	0	0(%)	Procurement stage
135	Chebunet water project	Moiben Kuserwo	500,000	0	0(%)	Procurement stage
136	Kipkaner water project	Sambirir	3,000,000	0	0(%)	Procurement stage

137	Endiwa-Kimuren water project	Sambirir	1,000,000	0	0(%)	Procurement stage
138	Kakaya water project	Sambirir	1,000,000	0	0(%)	Procurement stage
139	Sambirir water project	Sambirir	3,000,000	0	0(%)	Procurement stage
140	Kachebai/ Muswon Water project	Sambirir	1,000,000	0	0(%)	Procurement stage
141	Chesoi Community water project	Sambirir	1,000,000	0	0(%)	Procurement stage
142	Chebilat water project	Sambirir	1,500,000	0	0(%)	Procurement stage
143	Emborowa Water project	Soy North	2,500,000	0	0(%)	Procurement stage
144	Walbei Water Project	Soy North	2,500,000	0	0(%)	Procurement stage
145	Kewanei Water Project	Soy North	2,500,000	0	0(%)	Procurement stage
146	Cheborko tilatil kurio & kapchelimio W/P	Soy North	1,500,000	0	0(%)	Procurement stage
147	Chebarkot -kurio W/P	Soy North	1,000,000	0	0(%)	Procurement stage
148	Kapkio water projects	Soy South	1,500,000	0	0(%)	Procurement stage
149	Orbarak water project	Soy South	1,500,000	0	0(%)	Procurement stage
150	Kasar water projects	Soy South	1,000,000	0	0(%)	Procurement stage
151	Kitar-chemasuk water projects	Soy South	1,200,000	0	0(%)	Procurement stage
152	Kimwarer-susho village	Soy South	500,000	0	0(%)	Procurement stage
153	Oraptim water projects	Soy South	1,000,000	0	0(%)	Procurement stage
154	Kapkayo market pipeline	Soy South	1,000,000	0	0(%)	Procurement stage
155	Kiptabach kurere water projects	Soy South	450,000	0	0(%)	Procurement stage
156	Tebibei water projects	Soy South	1,000,000	0	0(%)	Procurement stage
157	Kipsabu W/P	Tambach	300,000	0	0(%)	Procurement stage
158	Kabei W/P	Tambach	1,000,000	0	0(%)	Procurement stage
159	Kipkoiwo W/P	Tambach	400,000	0	0(%)	Procurement stage
160	Songoiwo W/P	Tambach	200,000	0	0(%)	Procurement stage
161	Kipreng W/P	Tambach	200,000	0	0(%)	Procurement stage
162	Ngemba-Cheptile W/P	Tambach	1,000,000	0	0(%)	Procurement stage
163	Kaptomongen W/P	Tambach	300,000	0	0(%)	Procurement stage
164	Kewapcheburet W/P	Tambach	200,000	0	0(%)	Procurement stage
165	emkong	Tambach	1,500,000	0	0(%)	Procurement stage
166	Kayoi lower borehole	Tambach	2,000,000	0	0(%)	Procurement stage
167	Emkong borehole	Tambach	2,000,000	0	0(%)	Procurement stage
168	Climate Change adaptation & mitigation	County	223,590,000			Procurement stage
169	Financing Locally Led Climate Action (FLLoCA) Program CCRI Grant	County	135,298,750	3,929,860	2.9%	ongoing
TOTAL			667,007,469			

3.5.2. 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 27: Water, Environment and Climate Change Non-financial performance

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
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	
	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	

3.5.3. 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.

3.6. Department of Education and Technical Training

3.6.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 344,404,884 against a budget of Kshs. 733,830,878 translating to an overall absorption rate of 47 percent.

Table 28: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	387,675,020	274,090,068	71
Operations and Maintenance	64,426,432	48,739,780	76
Capital Expenditure	281,729,426	21,575,036	8
Totals	733,830,878	344,404,884	47

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 322,829,848 against a budget of Kshs. 452,101,452 recorded an absorption rate of 71 percent. The expenditure incurred on personnel emoluments was Ksh. 274,090,068 while the expenditure incurred on Operations and maintenance was Ksh. 48,739,780 translating to an absorption of 71 and 76 percent respectively.

Development Expenditure Performance

The department during the period under review incurred an expenditure of Ksh. 21,575,036 on development allocation translating to 8 percent. The absorption rate was low due to a delayed procurement process. The performance is expected to improve in the subsequent quarters.

Table 29: *Department of Education and Technical Training Development Budget Expenditure Performance*

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
1	Bursary	Error	4,000,000		0.00%	Procurement process
2	Koitolial VTC	Error	4,000,000		0.00%	Procurement process
3	Construction of toilet and ward tank Kipkener primary	Error	525,960		0.00%	Procurement process
4	Kilos ECDE	Error	500,000		0.00%	Procurement process
5	Koitolial VTC equipment	Error	417,000		0.00%	Procurement process
6	Koitolial VTC equipment	Error	339,000		0.00%	Procurement process
7	Koitolial VTC equipment	Error	402,000		0.00%	Procurement process
8	Koitolial VTC equipment	Error	842,000		0.00%	Procurement process
9	Koitolial ECD	Error	800,000	799,800	99.98%	Completed
10	Bursary	Chepkorio	1,200,000		0.00%	Procurement process
11	Bursaries for Samich sub location	Chepkorio	500,000		0.00%	Procurement process
12	Bursaries for Kipsaina sub location	Chepkorio	500,000		0.00%	Procurement process
13	Bursaries for Cherota Sub Location	Chepkorio	500,000		0.00%	Procurement process
14	Bursary for Kamelil sub location	Chepkorio	500,000		0.00%	Procurement process
15	Bursary for Chepkorio sub location	Chepkorio	500,000		0.00%	Procurement process
16	Bursary for flax sub location	Chepkorio	900,000		0.00%	Procurement process
17	Bursary for Kapcheptek sub location	Chepkorio	500,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
18	Bursary for Lelboinet sub location	Chepkorio	500,000		0.00%	Procurement process
19	Bursary for Mwen sub location	Chepkorio	500,000		0.00%	Procurement process
20	Kapalwat ECD	Chepkorio	3,000,000		0.00%	Procurement process
21	Masorto ECD	Chepkorio	3,000,000		0.00%	Procurement process
22	Flax ECDE	Chepkorio	500,000		0.00%	Procurement process
23	Tachasis ECD	Chepkorio	500,000		0.00%	Procurement process
24	Kapkesem ECD	Chepkorio	3,033,000	2,999,520	98.90%	Completed
25	Flax twin ECD	Chepkorio	70,660		0.00%	Procurement process
26	Kapcheptek ECD	Chepkorio	300,000		0.00%	Procurement process
27	Koptega ECD	Chepkorio	100,000		0.00%	Procurement process
28	Kulwane ECD	Chepkorio	100,000		0.00%	Procurement process
29	Chepkorio ECD	Chepkorio	100,000		0.00%	Procurement process
30	Chepkawai ECD	Cherangany Chebororwa	566,000	0	0.00%	Procurement process
31	Kapchepkoisir Twin ECD classroom	Cherangany Chebororwa	177,019	0	0.00%	Procurement process
32	Bursaries	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
33	Kapchebit VTC Dorm additional funds	Cherangany/Chebororwa	1,000,000		0.00%	Procurement process
34	Kapchebit VTC Dorm completion		800,000		0.00%	Procurement process
35	Kapkoros-Kemelo ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
36	Kapnuria ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
37	Construction and equipping of Kaploet ECDE	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
38	Kipkochirio ECD Construction of ECD	Cherangany/Chebororwa	3,000,000		0.00%	Procurement process
39	Kapchebit VTC Dormitory Construction	Cherangany/Chebororwa	2,500,000		0.00%	Procurement process
40	Kapchebit VTC	Cherangany/ Chebororwa	1,199,840		0.00%	Procurement process
41	Cheptany ECD ompletion	Embobut/ Embolot	500,000		0.00%	Procurement process
42	Supply of learning materials	Embobut/ Embolot	816,000		0.00%	Procurement process
43	Bursaries	Embobut/Embolot	2,000,000		0.00%	Procurement process
44	Moror ECDE	Embobut/Embolot	1,500,000		0.00%	Procurement process
45	Mungwa ECDE twin toilet	Embobut/Embolot	500,000		0.00%	Procurement process
46	Lemeywo ECDE	Embobut/Embolot	4,000,000		0.00%	Procurement process
47	ECDE Classes renovation	Embobut/Embolot	2,096,640		0.00%	Procurement process
48	Chawis Primary	Embobut/Embolot	500,000		0.00%	Procurement process
49	St.MICHAEL Primary	Embobut/Embolot	500,000		0.00%	Procurement process
50	Kapkei Polytechnic	Emsoo	1,000,000		0.00%	Procurement process
51	Kokwao primary school	Emsoo	3,000,000		0.00%	Procurement process
52	Kwobsingo ECDE	Emsoo	1,500,000		0.00%	Procurement process
53	Melaa ECDE	Emsoo	2,000,000		0.00%	Procurement process
54	Ng'ang'asa ECD Gate and Fence	Emsoo	300,000		0.00%	Procurement process
55	Kermuk ECD	Emsoo	3,246,000	3,000,000	92.42%	Completed

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
56	Kapkei VTC Administration Block and workshop	Emsoo	4,000,000	3,786,920	94.67%	Completed
57	Kiptoro ECD	Emsoo	194,000		0.00%	Procurement process
58	Kamoingon ECD Renovation	Emsoo	150,000		0.00%	Procurement process
59	Kaptum Primary Ecd	Emsoo	2,900,000		0.00%	Procurement process
60	Bursary	Endo	3,000,000		0.00%	Procurement process
61	Kasawar ECDE	Endo	2,913,522		0.00%	Procurement process
62	Construction of Kapchemwony ECDE	Endo	3,100,000		0.00%	Procurement process
63	Karena ECDE	Endo	3,100,000		0.00%	Procurement process
64	Kapkain ECDE	Endo	3,100,000		0.00%	Procurement process
65	chesongoch VTC Administartion Block and Equipment	Endo	4,500,000	4,497,470	99.94%	Completed
66	chesongoch VTC Gate and toilets	Endo	1,500,000		0.00%	Procurement process
67	Barberi ECDE	Endo	1,000,000		0.00%	Procurement process
68	Ward Bursaries	Kabiemit	6,000,000		0.00%	Procurement process
69	Kipkoroisi ECDE	Kabiemit	3,000,000		0.00%	Procurement process
70	Chemosong ECDE	Kabiemit	3,000,000		0.00%	Procurement process
71	Kewapsui ECDE	Kabiemit	3,000,000		0.00%	Procurement process
72	Tambul VTC	Kabiemit	500,000		0.00%	Procurement process
73	Kapkut ECD	Kabiemit	500,000	479,400	95.88%	Completed
74	Chepkosom ECD	Kabiemit	500,000	498,010	99.60%	Completed

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
75	Kapkut ECD, Chepkosom ECD, Tinone ECD ECD floor repairs	Kabieimit	500,000		0.00%	Procurement process
76	Tinone ECD	Kabieimit	500,000		0.00%	Procurement process
77	Ward Bursary	Kamariny	4,500,000		0.00%	Procurement process
78	kapteren, Simotwo and Kipchawat ECD Centres	Kamariny	300,000		0.00%	Procurement process
79	Sergoit Primary ECD	Kamariny	1,200,000		0.00%	Procurement process
80	Completion of Kapkoi ECD	Kamariny	400,000		0.00%	Procurement process
81	Completion of Kutwopmoso ECD	Kamariny	200,000		0.00%	Procurement process
82	Sergoit ECD toilet	Kamariny	500,000	0	0.00%	Procurement process
83	Kamariny ECDE	Kamariny	400,000	0	0.00%	Procurement process
84	Kapkoi Primary ECD	Kamariny	446,000	0	0.00%	Procurement process
85	Kiptingo ECD	Kamariny	250,000		0.00%	Procurement process
86	Kibargoiyet ECD	Kamariny	300,000		0.00%	Procurement process
87	Bursary	Kapchemutwa	700,000		0.00%	Procurement process
88	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
89	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
90	Bursary	Kapchemutwa	1,200,000		0.00%	Procurement process
91	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process
92	Bursary	Kapchemutwa	600,000		0.00%	Procurement process
93	Bursary	Kapchemutwa	1,000,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
94	Bursary	Kapchemutwa	1,600,000		0.00%	Procurement process
95	Bursary	Kapchemutwa	350,000		0.00%	Procurement process
96	Bursary	Kapchemutwa	650,000		0.00%	Procurement process
97	Scholarships	Kapchemutwa	400,000		0.00%	Procurement process
98	Bursary	Kapchemutwa	1,200,000		0.00%	Procurement process
99	Kobil ECD	Kapchemutwa	350,000		0.00%	Procurement process
100	Iten ECD	Kapchemutwa	400,000		0.00%	Procurement process
101	Kapsio Primary ECDE toilets	Kapchemutwa	300,000		0.00%	Procurement process
102	Kapkures ECDE Classroom	Kapchemutwa	1,000,000	999,990	100.00%	Completed
103	Kamworiem ECD Centre	Kapchemutwa	1,600,000		0.00%	Procurement process
104	Construction of 4 door toilet	Kapchemutwa	500,000		0.00%	Procurement process
105	Korkitony ECD	Kapchemutwa	699,900		0.00%	Procurement process
106	Mindililwo ECD	Kapchemutwa	800,000		0.00%	Procurement process
107	Renovation of 3 ECDs in Kapkessum	Kapchemutwa	500,000		0.00%	Procurement process
108	Renovation of Chebokokwo ECD and purchase of play equipment	Kapchemutwa	600,000		0.00%	Procurement process
109	Kendur Pry ECD Renovation	Kapchemutwa	350,000	349,900	99.97%	Completed
110	Lamaon Pry. ECD renovation	Kapchemutwa	350,000	349,900	99.97%	Completed
111	Kapsio ECD	Kapchemutwa	300,000		0.00%	Procurement process
112	School for the deaf	Kapchemutwa	200,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
113	kiplabai VTC	Kapsowar	10,000,000		0.00%	Procurement process
114	Kiplabai VTC construction of modern kitchen	Kapsowar	1,000,000	999,995	100.00%	Completed
115	Kiplabai VTC construction of male toilet	Kapsowar	500,000	499,490	99.90%	Completed
116	Chorkokon ECD	Kapsowar	2,900,000		0.00%	Procurement process
117	Kiplabai VTC Learning Materials	Kapsowar	505,234		0.00%	Procurement process
118	Lawich ECD	Kapsowar	600,000	599,610	99.94%	Completed
119	ECDE's Maintenance and learning Equipment	Kapsowar	930,000		0.00%	Procurement process
120	Ward Bursary	Kaptarakwa	4,700,000		0.00%	Procurement process
121	Orapno ECD	Kaptarakwa	3,000,000		0.00%	Procurement process
122	Kipkalwa ECD	Kaptarakwa	3,000,000		0.00%	Procurement process
123	Kitany VTC	Kaptarakwa	5,000,000		0.00%	Procurement process
124	Kaplogoi ECD	Kaptarakwa	3,000,000		0.00%	Procurement process
125	Bursary	Kapyego	2,000,000		0.00%	Procurement process
126	Tebe ECDE	Kapyego	800,000		0.00%	Procurement process
127	Tangul ECDE	Kapyego	500,000		0.00%	Procurement process
128	Kapsanayan ECDE	Kapyego	500,000		0.00%	Procurement process
129	Kapsanayan ECDE	Kapyego	500,000		0.00%	Procurement process
130	Kamasia ECDE	Kapyego	400,000		0.00%	Procurement process
131	Kapyego VTC	Kapyego	4,000,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
132	Kapchemurkeldet ECD	Kapyego	500,000		0.00%	Procurement process
133	Kamelei ECD	Kapyego	800,000		0.00%	Procurement process
134	Tenderwa ECD	Kapyego	500,000		0.00%	Procurement process
135	Kapero ECD	Kapyego	500,000		0.00%	Procurement process
136	Bursary	Lelan	6,000,000		0.00%	Procurement process
137	Kibirech VTC	Lelan	1,000,000		0.00%	Procurement process
138	Chelekwa ECDE	Lelan	3,000,000		0.00%	Procurement process
139	Jaskut ECDE	Lelan	3,000,000		0.00%	Procurement process
140	Kibirech VTC twin workshop	Lelan	3,000,000		0.00%	Procurement process
141	Supply of ECDE learning Materials	Lelan	472,000		0.00%	Procurement process
142	Ward Bursary	Metkei	3,000,000		0.00%	Procurement process
143	Kapchorwa VTC	Metkei	2,000,000		0.00%	Procurement process
144	Teltet ECD Modern staff toilet	Metkei	500,000		0.00%	Procurement process
145	Kipsaos ECD	Metkei	650,000	649,980	100.00%	Completed
146	ECD at Mwochet	Metkei	2,700,000		0.00%	Procurement process
147	teldet ecd	Metkei	100,650		0.00%	Procurement process
148	Ward Bursaries	Moiben Kuserwo	5,000,000		0.00%	Procurement process
149	Simbeywet ECD	Moiben Kuserwo	3,000,000		0.00%	Procurement process
150	Metibelio	Moiben Kuserwo	390,000	0	0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
151	Kaplenge ECD	Moiben/Kuserwo	500,000	0	0.00%	Procurement process
152	Chebara VTC	Moiben/Kuserwo	2,000,000		0.00%	Procurement process
153	Itungi, Chelimwo,Ngachar ECD	Sambirir	9,900,000		0.00%	Procurement process
154	Luguget Twin ECD	Sambirir	246,001		0.00%	Procurement process
155	Ward Bursary	Sengwer	5,000,000		0.00%	Procurement process
156	Kapcherop VTC Construction of workshops	Sengwer	2,000,000		0.00%	Procurement process
157	Kapkata ECDE Construction	Sengwer	500,000		0.00%	Procurement process
158	Chepness ECDE Construction	Sengwer	2,500,000		0.00%	Procurement process
159	Koiywo ECDE Construction	Sengwer	600,000		0.00%	Procurement process
160	Kasaon ECD Centre	Sengwer	2,700,000		0.00%	Procurement process
161	Bursary	Soy North	5,000,000		0.00%	Procurement process
162	Kaburiot ECDE	Soy North	2,500,000		0.00%	Procurement process
163	Chekobei ECDE	Soy North	2,500,000		0.00%	Procurement process
164	Changach Barak ECD	Soy North	1,500,000		0.00%	Procurement process
165	Chepsigot Special School ECDE	Soy North	300,000		0.00%	Procurement process
166	Sacha ECD	Soy North	500,000		0.00%	Procurement process
167	Epke	Soy North	500,000	499,970	99.99%	Procurement process
168	Bursary	Soy South	2,500,000		0.00%	Procurement process
169	Tarokwane ECDE	Soy South	3,100,000		0.00%	Procurement process

S/No.	Project Name	Ward	Approved Budget (Ksh.)	Expenditure as at 31st March 2026	Absorption (%)	Remarks
170	Sarbab ECDE	Soy South	3,100,000		0.00%	Procurement process
171	Chop ECDE	Soy South	500,000		0.00%	Procurement process
172	Flousper EDCE	Soy South	500,000		0.00%	Procurement process
173	Ngobisi ECD	Soy South	500,000	499,995	100.00%	Completed
174	Muskut twin ECD classroom	Soy South	101,000	65,086	64.44%	ongoing
175	Koilebel ECDE	Soy South	300,000		0.00%	Procurement process
176	Koitolil SDA ECDE	Soy South	300,000		0.00%	Procurement process
177	Kaptoror ECDE	Soy South	100,000		0.00%	Procurement process
178	kasar ECDE	Soy South	400,000		0.00%	Procurement process
179	Anin sublocation bursary	Tambach	500,000		0.00%	Procurement process
180	Rimoi sublocation bursary	Tambach	1,000,000		0.00%	Procurement process
181	Kapkerembe ECD Toilet construction	Tambach	300,000		0.00%	Procurement process
182	Kaptomonger ECD Toilet construction	Tambach	300,000		0.00%	Procurement process
183	Kaptomonger ECD Teacher's furniture	Tambach	100,000		0.00%	Procurement process
184	Setek VTC CENTRE	Tambach	2,500,000		0.00%	Procurement process
185	Kuriot ECD Renovation & equipping	Tambach	500,000		0.00%	Procurement process
			282,729,426	21,575,036	7.63%	

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, general administration and support services programme recorded the highest absorption of 72 percent while VTC quality control and support recorded nil absorption due to delayed procurement process.

Table 30: Education and Technical Training Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	394,800,121	283,195,687	72
Programme 2: Pre-Primary Education			
SP2.1 Pre-primary Infrastructure Development	147,214,190	21,575,036	15
SP2.2 Pre-primary Quality Control and Support	52,811,491	31,834,161	60
Programme 3: Technical and Vocational Training			
SP3.1 VTC Infrastructure Development	65,005,075	7,800,000	12
SP3.2 VTC Quality Control and Support	74,000,000	0	0
Total Expenditure of Vote	733,830,877	344,404,884	31.53

3.6.2. 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 31: Education and Technical Training Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Expenditures As At 31st March 2026	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	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Expenditures As At 31st March 2026	Variance
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
	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

3.6.3. 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.

3.7. Department of Health Services

3.7.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 1,306,216,244 against a budget of Kshs. 2,719,847,824 translating to an overall absorption rate of 48 percent.

Table 32: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	1,481,257,230	1,021,979,637	68.99
Operations and Maintenance	634,289,794	177,053,835	27.91
Capital Expenditure	604,300,800	107,182,772	17.74
Totals	2,719,847,824	828,883,037	48

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 1,199,033,472 against a budget of Kshs. 2,115,547,024 recording an absorption rate of 56.68 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 27.91 percent. Expenditure on Operations and Maintenance recorded was Kshs 177,053,835 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.107,182,772 against a budget of Kshs. 604,300,800 indicating an absorption of 17.74 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.

3.7.2. 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.

Table 33: *Department of Health Services Budget Expenditure Performance*

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
1	Kapkata dispensary burning chamber	Arror	480,000		0.00%	Project Procurement ongoing
2	Automation of Health Facilities	Arror	432,000		0.00%	Project Procurement ongoing
3	Flax Dispensary	Chepkorio	576,000		0.00%	Project Procurement ongoing
4	Kapalwat Dispensary	Chepkorio	480,000		0.00%	Project Procurement ongoing
5	Lelboinet Health centre	Chepkorio	96,000		0.00%	Project Procurement ongoing
6	Chepkorio health centre	Chepkorio	960,000		0.00%	Project Procurement ongoing
7	Chebororwa hospital kitchen construction	Cherangany/C heboror wa	1,440,000		0.00%	Project Procurement ongoing
8	Chebororwa hospital kitchen equipment	Cherangany/C heboror wa	960,000		0.00%	Project Procurement ongoing
9	Tenden dispensary construction	Cherangany/C heboror wa	768,000		0.00%	Project Procurement ongoing
10	Automation of Health Facilities	Cherangany/C heboror wa	576,000		0.00%	Project Procurement ongoing
11	Wewo/Titoyo Dispensary	Embobut/Em bolot	3,840,000		0.00%	Project Procurement ongoing
12	Endul Dispensary laboratory	Embobut/Em bolot	1,920,000		0.00%	Project Procurement ongoing
13	construction of fence	Embobut/Em bolot	768,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
14	ST. Michael Dispensary	Embobut/Embolot	960,000		0.00%	Project Procurement ongoing
15	Automation of Health Facilities	Embobut/Embolot	432,000		0.00%	Project Procurement ongoing
16	Kabulwo Dispensary	Emsoo	480,000		0.00%	Project Procurement ongoing
17	Kibendo Health Centre	Emsoo	960,000		0.00%	Project Procurement ongoing
18	Kaptum Dispensary	Emsoo	1,920,000		0.00%	Project Procurement ongoing
19	Automation of Health Facilities	Emsoo	432,000		0.00%	Project Procurement ongoing
20	Kaptum Dispensary	Emsoo	960,000		0.00%	Project Procurement ongoing
21	Chegilet Health Centre	Emsoo	1,920,000		0.00%	Project Procurement ongoing
22	Automation of Health Facilities	Endo	288,000		0.00%	Project Procurement ongoing
23	Ketigoi Dispensary Plumbing	Kabiemit	96,000		0.00%	Project Procurement ongoing
24	Simotwo Dispensary fencing	Kabiemit	288,000		0.00%	Project Procurement ongoing
25	Ketigoi Maternity Equipment	Kabiemit	480,000		0.00%	Project Procurement ongoing
26	Sergoit health Center upgrading	Kamariny	4,800,000		0.00%	Project Procurement ongoing
27	Kombabelio Dispensary upgrading	Kamariny	1,920,000		0.00%	Project Procurement ongoing
28	Kapteren Health Centre	Kamariny	480,000		0.00%	Project Procurement ongoing
29	Msekekwa Health Centre	Kapchemutwa	849,883		0.00%	Project Procurement ongoing
30	Msekekwa Health Centre	Kapchemutwa	288,000		0.00%	Project Procurement ongoing
31	Matira Dispensary	Kapsowar	1,920,000		0.00%	Project Procurement ongoing
32	Kapsowar Health Centre	Kapsowar	1,920,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
33	Matira Dispensary	Kapsowar	960,000	899,325	93.68%	Project Procurement ongoing
34	Kaptabuk Dispensary	Kapsowar	960,000		0.00%	Project Procurement ongoing
35	Kaptagat Health Center	Kaptarakwa	480,000		0.00%	Project Procurement ongoing
36	Kabalbarakwo dispensary	Kaptarakwa	480,000		0.00%	Project Procurement ongoing
37	Kaptarakwa Sub County Hospital	Kaptarakwa	1,920,000		0.00%	Project Procurement ongoing
38	Kaptarakwa Sub County Hospital	Kaptarakwa	1,440,000		0.00%	Project Procurement ongoing
39	Kaptarakwa Sub County Hospital	Kaptarakwa	960,000		0.00%	Project Procurement ongoing
40	Kamasia Health Centre OPD	Kapyego	7,104,000		0.00%	Project Procurement ongoing
41	Segut Dispensary	Kapyego	288,000		0.00%	Project Procurement ongoing
42	Kalya Dispensary	Kapyego	480,000		0.00%	Project Procurement ongoing
43	Kapyego Health Centre	Kapyego	1,440,000		0.00%	Project Procurement ongoing
44	Kapyego Health Centre	Kapyego	7,200,000		0.00%	Project Procurement ongoing
45	Kimnai Health Centre	Lelan	9,600,000		0.00%	Project Procurement ongoing
46	Kerer Dispensary	Lelan	1,920,000		0.00%	Project Procurement ongoing
47	Kibigos Dispensary	Lelan	480,000		0.00%	Project Procurement ongoing
48	Kipkundul Dispensary	Lelan	672,000		0.00%	Project Procurement ongoing
49	Labot Dispensary	Lelan	96,000		0.00%	Project Procurement ongoing
50	Kabererwo Dispensary	Lelan	960,000		0.00%	Project Procurement ongoing
51	Kamwosor SCH OPD	Metkei	4,805,138		0.00%	Project Procurement ongoing
52	Kapchorwa dispensary	Metkei	480,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
53	Kaplenge Dispensary	Moiben/Kuserwo	288,000		0.00%	Project Procurement ongoing
54	Katee Dispensary	Moiben/Kuserwo	288,000		0.00%	Project Procurement ongoing
55	Simbeywet Dispensary	Moiben/Kuserwo	48,000		0.00%	Project Procurement ongoing
56	Bungwet dispensary	Moiben/Kuserwo	479,998		0.00%	Project Procurement ongoing
57	Chesoi Health Centre	Sambirir	8,908,800		0.00%	Project Procurement ongoing
58	Chesetan Dispensary	Sambirir	960,000		0.00%	Project Procurement ongoing
59	Mogil Health Centre	Sambirir	4,341,830		0.00%	Project Procurement ongoing
60	Korongoi dispensary OPD construction	Sengwer	2,880,000		0.00%	Project Procurement ongoing
61	Kapcherop SCH Septic Tank	Sengwer	1,440,000		0.00%	Project Procurement ongoing
62	Muskut Health Centre	Soy North	1,440,000		0.00%	Project Procurement ongoing
63	Biretwo Health Centre	Soy North	1,440,000		0.00%	Project Procurement ongoing
64	Epke dispensary	Soy North	480,000		0.00%	Project Procurement ongoing
65	Simit Community dispensary	Soy North	288,000		0.00%	Project Procurement ongoing
66	Simit Community dispensary	Soy North	192,000		0.00%	Project Procurement ongoing
67	Changach Barak Dispensary Laboratory	Soy North	960,000		0.00%	Project Procurement ongoing
68	Teber dispensary	Soy South	432,000		0.00%	Project Procurement ongoing
69	Kocholwo SCH	Soy South	960,000		0.00%	Project Procurement ongoing
70	Turesia dispensary	Soy South	192,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
71	Flouspar Health Centre	Soy South	1,344,000		0.00%	Project Procurement ongoing
72	Flouspar Health Centre	Soy South	384,000		0.00%	Project Procurement ongoing
73	Tambach subcounty hospital construction of X-ray room	Tambach	3,360,000		0.00%	Project Procurement ongoing
74	Kewapos Dispensary Facility maintenance	Tambach	384,000		0.00%	Project Procurement ongoing
75	Rimoi Dispensary Electricity installation(wiring)	Tambach	96,000		0.00%	Project Procurement ongoing
76	Anin dispensary Facility maintenance	Tambach	192,000		0.00%	Project Procurement ongoing
77	Anin Dispensary	Tambach	768,000		0.00%	Project Procurement ongoing
78	Anin Dispensary	Tambach	480,000		0.00%	Project Procurement ongoing
79	Automation of Health Facilities	Tambach	652,268		0.00%	Project Procurement ongoing
80	Tambach subcounty hospital purchase of X-ray	Tambach	4,800,000		0.00%	Project Procurement ongoing
81	Kapkata dispensary	Error	480,000	480,000	100.00%	Project complete
82	Kapkata Dispensary	Error	100		0.00%	Project Procurement ongoing
83	Kapchemutta Dispensary	Error	7,205		0.00%	Project Procurement ongoing
84	Kapchemuta heath Centre	Error	8,620,350	1,069,650	12.41%	Project Procurement ongoing
85	Kapkata dispensary	Error	6,000		0.00%	Project Procurement ongoing
86	Error ward public health motobike	Error	666,000		0.00%	Project Procurement ongoing
87	Tunyo Dispensary Morgue	Error	290,100		0.00%	Project Procurement ongoing
88	Flax Dispensary Outpatient room	Chepkorio	1,056,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
89	Nyaru dispensary	Chepkorio	980,000		0.00%	Project Procurement ongoing
90	Lelboinet Hospital Toilet	Chepkorio	120		0.00%	Project Procurement ongoing
91	Chepkorio H/C	Chepkorio	325,180		0.00%	Project Procurement ongoing
92	Chebororwa H/C	Cherangany/C heboror wo	9,600,000		0.00%	Project Procurement ongoing
93	Yatoi dispensary	Cherangany/C heboror wo	210		0.00%	Project Procurement ongoing
94	Tenden Dispensary	Cherangany/C heboror wo	30		0.00%	Project Procurement ongoing
95	Koitugum Dispensary	Cherangany/C heboror wo	76,500		0.00%	Project Procurement ongoing
96	Maron marichor dispensary	Embobut/Em bolot	1,500		0.00%	Project Procurement ongoing
97	Kamago health center	Embobut/Em bolot	4,800,740		0.00%	Project Procurement ongoing
98	Endul dispensary OPD	Embobut/Em bolot	95		0.00%	Project Procurement ongoing
99	Kapchebau dispensary Maternity	Embobut/Em bolot	672,000		0.00%	Project Procurement ongoing
100	Kapchebau Dispensary	Embobut/Em bolot	2,500,000		0.00%	Project Procurement ongoing
101	Endul Dispensary	Embobut/Em bolot	100		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
102	KapchelaHealth Centre	Emsoo	9,990		0.00%	Project Procurement ongoing
103	Kibendo Dispensary	Emsoo	50,000		0.00%	Project Procurement ongoing
104	Chegilet Health Centre	Emsoo	40,220		0.00%	Project Procurement ongoing
105	Chegilet Health Centre	Emsoo	245		0.00%	Project Procurement ongoing
106	Purchase of motorbikes for CHVs to be in charge ofKapchela and Chegilet HC	Emsoo	94,000		0.00%	Project Procurement ongoing
107	Kapchela HC	Emsoo	55,900		0.00%	Project Procurement ongoing
108	Tot Sub County Hospital	Endo	551,601		0.00%	Project Procurement ongoing
109	Malkich Dispensary	Endo	500,200		0.00%	Project Procurement ongoing
110	Kabetwa Health Centre Maternity	Endo	1,000,000		0.00%	Project Procurement ongoing
111	Kaporon Health facility	Endo	20,050		0.00%	Project Procurement ongoing
112	TOT sub-county hospital	Endo	18,372,000		0.00%	Project Procurement ongoing
113	Kapkitony Health Center	Kabiemit	-24,680		0.00%	Project Procurement ongoing
114	Kabiemit Dispensary	Kabiemit	520,000		0.00%	Project Procurement ongoing
115	tulwobei dispensary	Kabiemit	672,000		0.00%	Project Procurement ongoing
116	Purchase of ambulance	Kabiemit	2,000,000		0.00%	Project Procurement ongoing
117	Tulwobei staff house	Kamariny	384,000		0.00%	Project Procurement ongoing
118	Kipsoen Dispensary	Kamariny	3,001,090	2,999,760	99.96%	Project complete
119	Kapteren HC	Kamariny	1,632,000		0.00%	Project Procurement ongoing
120	Kapteren H/C	Kamariny	1,093		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
121	Kapteren HC	Kamariny	1,440,000		0.00%	Project Procurement ongoing
122	Sergoit Health Centre	Kamariny	-17,800		0.00%	Project Procurement ongoing
123	Katalel dispensary	Kamariny	400,000		0.00%	Project Procurement ongoing
124	Sergoit Health Centre	Kamariny	1,200		0.00%	Project Procurement ongoing
125	Katalel dispensary	Kamariny	300,816		0.00%	Project Procurement ongoing
126	Katalel Health Centre	Kamariny	500		0.00%	Project Procurement ongoing
127	Renovation of staff House and maternity at Msekekwa	kapchemutwa	6,300		0.00%	Project Procurement ongoing
128	Msekekwa H/C	kapchemutwa	4,630		0.00%	Project Procurement ongoing
129	Kapkessum Dispensary	kapchemutwa	187,500		0.00%	Project Procurement ongoing
130	Matira Dispensary	Kapsowar	2,190		0.00%	Project Procurement ongoing
131	Sisiya Dispensary	Kapsowar	2,775		0.00%	Project Procurement ongoing
132	Kapsowar Health Centre	Kapsowar	361,613		0.00%	Project Procurement ongoing
133	construction of maternity wing at sangurur dispensary	Kapsowar			0.00%	Project Procurement ongoing
134	Kapsowar Health Centre	Kapsowar	675		0.00%	Project Procurement ongoing
135	Kaptabuk dispensary	Kapsowar	760,000		0.00%	Project Procurement ongoing
136	Purchase of Ward Ambulance	Kapsowar	2,445,300		0.00%	Project Procurement ongoing
137	Kaptarakwa HC	Kaptarakwa	1,000		0.00%	Project Procurement ongoing
138	Connecting electricity to Kiptulos Dispensary	Kaptarakwa	300,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
139	Energy Dispensary	Kapyego	500,000		0.00%	Project Procurement ongoing
140	Construction of kamasia maternity	Kapyego	1,000,000		0.00%	Project Procurement ongoing
141	Construction of Kapyego X- Ray room	Kapyego	10		0.00%	Project Procurement ongoing
142	Kapyego Health Centre	Kapyego	122		0.00%	Project Procurement ongoing
143	renovation of Kapyego health centre	Kapyego	130		0.00%	Project Procurement ongoing
144	Kalya Dispensary	Kapyego	250,000		0.00%	Project Procurement ongoing
145	Kalya Dispensary	Kapyego	250,000		0.00%	Project Procurement ongoing
146	Kamasia Health centre	Kapyego	980,000		0.00%	Project Procurement ongoing
147	renovation of Segut health centre	Kapyego	500,000		0.00%	Project Procurement ongoing
148	Kapyego Health Centre	Kapyego	1,420,020		0.00%	Project Procurement ongoing
149	Kaptalamwa HC	Lelan	9,600,000		0.00%	Project Procurement ongoing
150	Kaptalamwa Health Centre	Lelan	1,200,030		0.00%	Project Procurement ongoing
151	Kaberwo Dispensary	Lelan	500,200		0.00%	Project Procurement ongoing
152	Kapsait Disp	Lelan	80		0.00%	Project Procurement ongoing
153	Medical Interns	Metkei	1,000,000		0.00%	Project Procurement ongoing
154	Tabare Dispensary	Metkei	880		0.00%	Project Procurement ongoing
155	Kamwosor SCH	Metkei	850		0.00%	Project Procurement ongoing
156	Tugumoi Dispensary	Metkei	10		0.00%	Project Procurement ongoing
157	Kamwosor Sub County Hospital	Metkei	1,180,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
158	Improvement of Kamwosor Sub-County Hospital	Metkei	3,600		0.00%	Project Procurement ongoing
159	Construction of cold room	Metkei	1,460		0.00%	Project Procurement ongoing
160	Kiptengwer Dispensary	Metkei	499,999		0.00%	Project Procurement ongoing
161	Kiptengwer Dispensary	Metkei	1,000		0.00%	Project Procurement ongoing
162	Chebara Health Centre	Moiben/Kuserwo	8,330		0.00%	Project Procurement ongoing
163	Cheptongei Health Centre	Moiben/Kuserwo	3,601,310	2,998,696	83.27%	Project complete
164	Chebulbai Health centre	Moiben/Kuserwo	100		0.00%	Project Procurement ongoing
165	Chogoo Dispensary	Moiben/Kuserwo	1,920,000		0.00%	Project Procurement ongoing
166	Chesoi SCH	Sambirir	9,600,000		0.00%	Project Procurement ongoing
167	Chesoi mortuary soak pit	Sambirir	20		0.00%	Project Procurement ongoing
168	Chesetan Dispensary	Sambirir	2,016,000		0.00%	Project Procurement ongoing
169	Korongoi Dispensary	Sengwer	300		0.00%	Project Procurement ongoing
170	Cheptebo dispensary	Soy North	1,400		0.00%	Project Procurement ongoing
171	Toror dispensary	Soy North	100		0.00%	Project Procurement ongoing
172	renovation of Emsea dispensary	Soy North	199,620		0.00%	Project Procurement ongoing
173	Biretwo and Muskut Heath centre	Soy North	81,200		0.00%	Project Procurement ongoing
174	Epke dispensary	Soy North	1,000		0.00%	Project Procurement ongoing

S/N	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Cumulative project expenditure as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Project Status
175	Fluorspar Health Centre	Soy South	30,000		0.00%	Project Procurement ongoing
176	Kocholwo Hospital	Soy South	1,500,000		0.00%	Project Procurement ongoing
177	Kapindup Dispensary	Soy South	503,825		0.00%	Project Procurement ongoing
178	Kimoloi dispensary	Soy South	25,400		0.00%	Project Procurement ongoing
179	Tambach Sub County Hospital	Tambach	2,880,000	2,799,920	97.22%	Project Complete
180	Connection of piped water KWS Rimoi dispensary	Tambach	200,000		0.00%	Project Procurement ongoing
181	Songeto Dispensary	Tambach	1,000		0.00%	Project Procurement ongoing
182	purchase of ambulance	Tambach	20,000		0.00%	Project Procurement ongoing
183	Iten County Referral Hospital	County	7,766,288		0.00%	Project Procurement ongoing
184	Tot sub-County Hospital	County	2,699,100		0.00%	Project Procurement ongoing
185	Kapcherop sub county Hospital	County	7,944,387		0.00%	Project Procurement ongoing
186	KDSP	County	10,860,373		0.00%	Project Procurement ongoing
187	KDSP II level II	County	352,500,000		0.00%	Awaiting disbursement of World Bank
			604,300,799	11,247,351	1.86	

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, Support to Health Department achieved absorption of 48 percent attributed majorly to the General administration and support services program and DANIDA matching grant by the World Bank.

Table 34: Health Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate(%)
Programme 6: General administration and support services			
SP6.1 General administration and support services	1,485,130,562	1,022,448,937	68.85
Programme 2: Public Health			
SP7.1 Community and Environmental Health	230,343,892	38,248,585	16.60
Programme 3: Health Services			
SP3.1 Health Services	1,004,373,372	115,538,998	11.50
Total Expenditure of Vote	2,719,847,826	1,176,236,520	43.25

3.0.1. 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 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.

Table 35: *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	0
				Functional QITs/WITs			
			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 service delivery	# of Health Facilities audited/Assessed for quality service delivery	114	0	114
			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	# of health facilities having annual facility work plans for the current fiscal year	114	114	0

			implemente d				
			Health stakeholder forums formed	# of sub counties with functional Health Stakeholders Form	4	4	0
			Research conducted	# of (operational) research conducted	2	0	2
			Policies developed	# of policies developed	2	1	1
			Ethical research committees established	# of ethical review committees established	1	0	1
			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 prevalence improved	Contraceptive prevalence rate (modern Family Planning)	57	59	-2
			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 practices promoted	% of Households with functional latrines	92	92	0
			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
			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

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

3.8.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 237,498,203 against a budget of Kshs. 985,943,480 translating to an overall absorption rate of 24.09 percent.

Table 36: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Actual Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	47,020,254	34,623,915	73.63
Operations and Maintenance	57,607,631	20,638,339	35.83
Capital Expenditure	881,315,595	182,235,949	20.68
Totals	985,943,480	237,498,203	20.09

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 55,262,254 against a budget of Kshs. 104,627,885 recording an absorption rate of 52.83 percent largely driven by Personnel Emoluments expenditure of Ksh. 34,623,915 against Ksh. 47,020,254 and Operations and Maintenance expenditure of Ksh. 20,638,339 against a budget of Kshs. 57,607,631.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 182,235,949 against a budget of Kshs. 881,315,595 indicates an absorption of 20.68 percent. Development absorption was relatively low due to ongoing procurement processes.

Table 37: *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 Expenditures As At 31st March 2026	Absorpti on 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
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 Kapachelos ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
26.	Kaptoror Dispensary land	Kapsowar	1,500,000	1,500,000	0.0	Complete
27.	Kapsowar Health Centre land	Kapsowar	2,000,000	2,000,000	0.0	Complete
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	500,000	100.0	Complete
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	200,000	100.0	Complete
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

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
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	162,700,949	34.9	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 (III))	County-Iten Municipality	300,291	0	0.0	Procurement Process Underway
65.	Acquisition of land for ECDE	Cherangany/Chebororwa	1,200,000	900,000	75.0	Ongoing
66.	Acquisition of Land- for Kiptaragoi, Kipkochirio, Kaplataa and Sugut ECD each costing 300,003	Cherangany/Chebororwa	700,000	700,000	57.0	complete
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	1,700,000	0.0	Complete
74.	Chorgogon ECD land	Kapsowar	800,000	800,000	100.0	Complete
75.	Orapno ECD Land	Kaptarakwa	1,000,000	1,000,000	100.0	Complete
76.	Kaplogoi ECD Land	Kaptarakwa	1,000,000	1,000,000	100.0	Complete
77.	Kipkalwa ECD Land	Kaptarakwa	500,000	500,000	100.0	Complete
78.	Mindililwo ECDE Acquisition of Land	Moiben/Kuserwo	1,500,000	1,500,000	100.0	Complete
79.	Kasaon ECD - Acquisition of Land	Sengwer	500,000	500,000	100.0	Complete
80.	Chepnos-600k & Arton-300k - Acquisition of land	Sengwer	900,000	900,000	100	Complete
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	800,000	0.0	Complete
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	182,235,949		

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, General administration and support services programmes achieved the highest absorption at 52.82 percent. This was slightly followed by Energy with an absorption rate of 32.7, then County public land management at 26.6 percent and Urban Infrastructure with absorption of 20.1 percent. Solid waste management, recorded nil expenditure.

Table 38: 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 Mar 31st 2026	Absorption Rate(%)
Programme 1: Energy			
SP1.1 Energy	15,399,008	5,035,000	32.70
Programme 2: General administration and support services			
SP2.1 General administration and support services	104,627,884	55,262,254	52.82
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	14,500,0000	0.0
Programme 5: Urban Development			
SP5.1 Urban Infrastructure	809,514,688	162,700,949	20.68
Total Expenditure of Vote	985,943,480	237,498,203	24.09

3.0.1. 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 39: Lands, Physical Planning, Housing and Urban Development Non-financial performance

Programme	Sub Programme	Delivery unit	Key output	Performance indicators	Targets	Actuals as at 31 st Mar 2026	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	45	14	317
			County Public land surveyed and Documented	No. of Public land surveyed and beacons	45	0	-31
				No. of Public land Titled	250	0	-250
		Lands, Physical	County spatial plan developed	County Spatial plan	1	-	-

	Sub Programme: SP 2.2 Physical Planning	planning and 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

3.8.2. 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 third 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.

3.9. Department of Roads, Public Works and Transport

During the period under review, the total expenditure incurred for the department stood at Kshs. 130,830,024 against a budget of Kshs. 414,327,388 translating to an overall absorption rate of 31.5 percent.

Table 40: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2026	Absorption Rate (%)
Personnel Emoluments	101,892,790	77,240,192	75.8
Operations and Maintenance	89,593,354	29,441,122	32.86
Capital Expenditure	222,841,244	24,148,710	10.84
Totals	414,327,388	130,830,024	31.4

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 106,681,314 against a budget of Kshs.191,486,144 recording an absorption rate of 55.71 percent largely driven by Personnel Emoluments expenditure Ksh 77,240,192 against budget of Ksh 101,892,790 resulting to an absorption rate of 75.8 percent. There was no Expenditure on Operations and Maintenance.

Development Expenditure Performance

Development expenditure during the period under review was Kshs 24,148,710 against a budget of Kshs. 222,841,244 indicating an absorption rate of 10.84 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarter.

Table 41: Department of Roads, Public Works and transports Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
1	Kapsawach roads	Arror	480,000	0	0	Procurement Stage
2	Embo-kamwanda-kobus road	Arror	1,920,000	0	0	Procurement Stage
3	Kisewen-kibarno-ktipkotot road	Arror	2,400,000	0	0	Procurement Stage
4	Ward Roads maintenance	Arror	3,840,000	0	0	Procurement Stage
5	Kapngetik-KorobKwen-Chepkorio-Dip road	Chepkorio	1,440,000	0	0	Procurement Stage
6	Kamelil-Kewamoi-Samich road	Chepkorio	1,440,000	0	0	Procurement Stage
7	Chebirei-Kapsiro road	Chepkorio	960,000	0	0	Procurement Stage
8	Chemambul-Kapsamich road	Chepkorio	960,000	0	0	Procurement Stage
9	Kapnahashon-Keldap lakwet road	Chepkorio	672,000	0	0	Procurement Stage
10	Gilatgoi-Kaplamai road	Chepkorio	480,000	0	0	Procurement Stage
11	Marmar-Changach road	Chepkorio	192,000	0	0	Procurement Stage
12	Tilolwo road	Chepkorio	768,000	0	0	Procurement Stage
13	Kerionge-Yatiene-Cherota AIC road	Chepkorio	864,000	0	0	Procurement Stage
14	Kabuses-Kapkinyang road	Chepkorio	480,000	0	0	Procurement Stage
15	Yatiane-Ketibanoi road	Chepkorio	480,000	0	0	Procurement Stage
16	Cherota Primary-Cheptultul road	Chepkorio	480,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
17	Kamelil center-Takuria road	Chepkorio	384,000	0	0	Procurement Stage
18	Kamosong Junction-Kewalel road	Chepkorio	480,000	0	0	Procurement Stage
19	Dairy shop-Kapcheruiyot road	Chepkorio	384,000	0	0	Procurement Stage
20	Sitotwo-Kapserere-Kapserem road	Chepkorio	576,000	0	0	Procurement Stage
21	Kamelil-Kipwen bridge	Chepkorio	384,000	0	0	Procurement Stage
22	Kulwane ECD-Cherop road	Chepkorio	480,000	0	0	Procurement Stage
23	Kipsamanja road	Chepkorio	384,000	0	0	Procurement Stage
24	Kapchepkoima-Kapmagut road	Chepkorio	480,000	0	0	Procurement Stage
25	Catholic-Kaprugut road	Chepkorio	192,000	0	0	Procurement Stage
26	Excellent-Kapsoisoi road	Chepkorio	480,000	0	0	Procurement Stage
27	Simotwet-Koibarak road	Chepkorio	480,000	0	0	Procurement Stage
28	Senetwo-Kapmika road	Chepkorio	480,000	0	0	Procurement Stage
29	Corner shop-Kapapolo road	Chepkorio	480,000	0	0	Procurement Stage
30	Tirok road	Chepkorio	480,000	0	0	Procurement Stage
31	Kapkiboi-Kipchiloi Dip road	Chepkorio	480,000	0	0	Procurement Stage
32	Timoo-Chesire-Dam road	Chepkorio	480,000	0	0	Procurement Stage
33	Kapkiyai-Kapkoin road	Chepkorio	480,000	0	0	Procurement Stage
34	Kamwago lower road	Chepkorio	480,000	0	0	Procurement Stage
35	Kapeya road	Chepkorio	480,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
36	Chepususwo roads	Chepkorio	480,000	0	0	Procurement Stage
37	Kipsanai-Chebon road	Chepkorio	288,000	0	0	Procurement Stage
38	Kapkaranga -Chebore Road	Chepkorio	960,000	0	0	Procurement Stage
39	Chekeren -Kipchiloi -Kapalwat	Chepkorio	1,920,000	0	0	Procurement Stage
40	Mwen road	Chepkorio	960,000	0	0	Procurement Stage
41	Samich Sub location opening up new roads	Chepkorio	576,000	0	0	Procurement Stage
42	FUEL WARD PUMP	Cherangany	2,000,000	0	0	Procurement Stage
43	Ward roads culvert	Cherangany/Chebororwa	1,440,000	0	0	Procurement Stage
44	Maintenance of ward roads	Cherangany/Chebororwa	5,760,000	0	0	Procurement Stage
45	Yatia road Rock blasting	Cherangany/Chebororwa	480,000	0	0	Procurement Stage
46	Nyorbei road footbridge	Cherangany/Chebororwa	750,000	0	0	Procurement Stage
47	WARD ROADS	Embobut	1,152,000	0	0	Procurement Stage
48	Kakimiti-Lemeiwo Road (Culvert installation)	EMBOBUT	340,000	0	0	Procurement Stage
49	Mungwa-Sambalat	Embobut/ Embolot	3,340,000	0	0	Procurement Stage
50	Sos -Kopongeny-Chesawa Road	Embobut/Embolot	384,000	0	0	Procurement Stage
51	Embolot River Korou Hill-Kamogo Primary road	Embobut/Embolot	1,920,000	0	0	Procurement Stage
52	Mungwo -Sambalat Road	Embobut/Embolot	2,880,000	2,880,000	2,880,000	Complete
53	Kiplaskei-dip road	Embobut/Embolot	768,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
54	Sakar-Ass-chief office Korou road	Embobut/Embolot	384,000	0	0	Procurement Stage
55	Orgut Road	Emsoo	1,152,000	1,152,000	1,152,000	Complete
56	Kappurat-Kipkulot Road	Emsoo	480,000	0	0	Procurement Stage
57	Kabulwo -Salaba Road	Emsoo	960,000	960,000	960,000	Complete
58	Kapchelal-Chegilet Road	Emsoo	960,000	0	0	Procurement Stage
59	Kibendo-Kipcheptul Road	Emsoo	960,000	0	0	Procurement Stage
60	Kapcheptui – Kibendo	Emsoo	2,880,000	0	0	Procurement Stage
61	Kreel -sesoi-kapkirwok road	Endo	2,976,000	0	0	Procurement Stage
62	Soko bora -Embomir-Kisaram ECDE road	Endo	960,000	0	0	Procurement Stage
63	Grading of ward roads	Endo	480,000	0	0	Procurement Stage
64	Kipkeel-Kapngot Road	Kabiemit	960,000	0	0	Procurement Stage
65	DIP-Kabeigong road	Kabiemit	576,000	0	0	Procurement Stage
66	Tambul Primary- Cheluget Road	Kabiemit	960,000	0	0	Procurement Stage
67	Kapririn-Karioki Road	Kabiemit	960,000	0	0	Procurement Stage
68	Simotwo-Kapchebutuk Road	Kabiemit	960,000	0	0	Procurement Stage
69	Sawaa Cheboen Road	Kabiemit	1,920,000	0	0	Procurement Stage
70	Mambai A and B Road	Kabiemit	960,000	0	0	Procurement Stage
71	Kaploop-kipyosei Road	Kabiemit	576,000	0	0	Procurement Stage
72	Tangit-Kamavuta Road	Kabiemit	960,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
73	KD-Chebogi Road	Kabiemit	480,000	0	0	Procurement Stage
74	Kapsowek Kapkatet Road	Kabiemit	960,000	0	0	Procurement Stage
75	Chepchoi -Sharp Corner road	Kabiemit	1,440,000	0	0	Procurement Stage
76	Dip-Kapkirwal Road	Kabiemit	576,000	0	0	Procurement Stage
77	Tuiyobei- culvert construction	Kamariny	288,000	0	0	Procurement Stage
78	Construction of 3 culverts, Amonii, Kamasai, Kaptumbo	Kamariny	576,000	0	0	Procurement Stage
79	Simotwo, Rochin, Kipchawat road	Kamariny	1,632,000	0	0	Procurement Stage
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 Stage
81	Kiplus -Kunaya Road	Kamariny	480,000	0	0	Procurement Stage
82	Kiboa- Kaplele Road	Kamariny	768,000	0	0	Procurement Stage
83	Kamarombi Road	Kamariny	480,000	0	0	Procurement Stage
84	Kipshati-Kamurei-Kamenisi	Kamariny	768,000	0	0	Procurement Stage
85	Kamelilo(Tormos- Nyomoto road	Kamariny	288,000	0	0	Procurement Stage
86	Kapnyanya-Torok Road	Kamariny	672,000	0	0	Procurement Stage
87	Semberi-Cheptirgei Road	Kamariny	480,000	0	0	Procurement Stage
88	Solomon-Mandago Road	Kamariny	288,000	0	0	Procurement Stage
89	ward roads	Kamariny	2,640,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
90	Chepten - Tamarc Road	Kamariny	1,056,000	0	0	Procurement Stage
91	Chepkormet-Kamariny stadium road	Kamariny	1,152,000	0	0	Procurement Stage
92	Edens-Kipshati- Kamurei- Kamelei	Kamariny	1,152,000	0	0	Procurement Stage
93	Kapsingiria road	Kamariny	294,000	0	0	Procurement Stage
94	Kapkeneroi-Kiibargoiye foot bridge	Kamariny	200,000	0	0	Procurement Stage
95	Culvert installation in Kamitei,Ainamoi, Kapcheptirkei, Kimoi	Kapchemutwa	384,000	0	0	Procurement Stage
96	Kaprongoei-Kappeter-Kapoinet road	Kapchemutwa	1,440,000	0	0	Procurement Stage
97	Kapagata-Kambusi road	Kapchemutwa	1,152,000	0	0	Procurement Stage
98	Kamworiem-Chepkongony road	Kapchemutwa	480,000	0	0	Procurement Stage
99	Katui sawmill-Tanki-Kapsoiyo Primary-Dip-Mindililwo-Taltal-Tendwo road	Kapchemutwa	960,000	0	0	Procurement Stage
100	Legetet-Tapangon road	Kapchemutwa	960,000	0	0	Procurement Stage
101	Simotwo-Mwolem road	Kapchemutwa	960,000	0	0	Procurement Stage
102	Kapkeino and Kapkore road	Kapchemutwa	960,000	0	0	Procurement Stage
103	Karkitony Meli Road	KAPCHEMUTWA	240,000	240,000	240,000	Complete
104	Korat-Arkach footbridge	Kapchemutwa	150,000	0	0	Procurement Stage
105	Kaptiren footbridge	Kapchemutwa	150,000	0	0	Procurement Stage
106	Ngentul-Chesunyany-Kembel	Kapsowar	1,920,000	0	0	Procurement Stage
107	Tirit-Kotongong-Ngorgoroi Road	Kapsowar	960,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
108	Kipsaya Dispensary-Embotich-Kapsanak Pry Road	Kapsowar	3,360,000	0	0	Procurement Stage
109	Kotongony-Cheptogot Road	Kapsowar	1,440,000	0	0	Procurement Stage
110	Angor-Koilitit-Kazore-Kokwopkoi Road	Kapsowar	2,880,000	0	0	Procurement Stage
111	Yemit-Katabei-Kilos Road	Kapsowar	3,840,000	0	0	Procurement Stage
112	Kapsesun-Kapkwony	Kapsowar	1,440,000	0	0	Procurement Stage
113	kapsowar ward roads maintenance	Kapsowar	960,000	0	0	Procurement Stage
114	Kaptabuk-Kapsiw Road	Kapsowar	960,000	0	0	Procurement Stage
115	St Teresa Kabarak	Kapsowar	480,000	0	0	Procurement Stage
116	Cheptuya- Kaptaragon	Kapsowar	2,400,000	0	0	Procurement Stage
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 Stage
120	Stake one -Kaplogoi -Kimani road	Kaptarakwa	1,920,000	0	0	Procurement Stage
121	ChopCentre- Kibogy- Jona road	Kaptarakwa	576,000	0	0	Procurement Stage
122	Toroplongon- Emis road	Kaptarakwa	1,920,000	0	0	Procurement Stage
123	Mare Road	Kaptarakwa	3,840,000	0	0	Procurement Stage
124	Bararket Road	Kaptarakwa	576,000	0	0	Procurement Stage
125	Ward roads	Kaptarakwa	280,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
126	Ward roads	Kaptarakwa	784,000	0	0	Procurement Stage
127	Kapyego-Kabal-Kararia Road	Kapyego	1,824,000	0	0	Procurement Stage
128	Lower-Malambei	Kapyego	1,920,000	0	0	Procurement Stage
129	Cheptobot pry school	Kapyego	480,000	0	0	Procurement Stage
130	Sinon Road	Kapyego	960,000	0	0	Procurement Stage
131	Upper-Malambei	Kapyego	960,000	0	0	Procurement Stage
132	Chemationy Road	Kapyego	1,920,000	0	0	Procurement Stage
133	Kabal-Chesabwo-Karana-Masian-Kapener-Sach 4-Kapchoge	Kapyego	1,920,000	0	0	Procurement Stage
134	culvert installation	Kapyego	1,138,500	0	0	Procurement Stage
135	Torokwo-Ainabkoin Chesikari road	Lelan	1,152,000	0	0	Procurement Stage
136	Kolelach -Berekeywo -Kaplege	Lelan	1,728,000	0	0	Procurement Stage
137	Ward Culvert	Lelan	1,950,000	0	0	Procurement Stage
138	Isurur-sokoch-tumso	Metkei	1,440,000	0	0	Procurement Stage
139	Kabaraimo-kombatich sarambei roads	Metkei	960,000	0	0	Procurement Stage
140	Kapkuot sarabei-Cherotkei/silanga road	Metkei	1,440,000	0	0	Procurement Stage
141	Tabare-kaprisus-boundary road	Metkei	1,440,000	0	0	Procurement Stage
142	Kinamket-chemutu road	Metkei	1,248,000	0	0	Procurement Stage
143	Kaptilit west road	Metkei	1,440,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
144	Kaplazaro-kapchebii road	Metkei	1,248,000	0	0	Procurement Stage
145	Chebosie-Tugumoi road	Metkei	960,000	0	0	Procurement Stage
146	Tabare -Kabechei road	Metkei	2,880,000	0	0	Procurement Stage
147	Ward Roads maintenance	Metkei	1,440,000	0	0	Procurement Stage
148	Green valley-boundary road	Metkei	960,000	0	0	Procurement Stage
149	proposed maintenance of Kipsuto road	Metkei	1,728,000	0	0	Procurement Stage
150	Kapcheplong road	Metkei	912,000	0	0	Procurement Stage
151	installation of pump	Moiben	900,000	0	0	Procurement Stage
152	Ward Roads	Moiben/Kuserwo	880,924	0	0	Procurement Stage
153	Embokachebii-centre 2 Road,Kipsikwa-chorwo road-muswon	Sambirir	1,920,000	0	0	Procurement Stage
154	Maina-Marsitet-Chesewew-Mureto-Dip-tepengon -Nyirar -Chelimo-kipsikwa,kewabiu	Sambirir	1,920,000	0	0	Procurement Stage
155	Itam-Kokwokor,Mokwony-Kimitel,Motos Roads	Sambirir	1,920,000	0	0	Procurement Stage
156	Chesewew-Mogil	Sambirir	2,880,000	0	0	Procurement Stage
157	Chsewew -Kumbulul-Chebelel Mogil road	Sambirir	2,880,000	0	0	Procurement Stage
158	Kilangata sekon-Chesetan	Sambirir	2,880,000	0	0	Procurement Stage
159	Construction of box calverts	Sambirir	3,823,000	0	0	Procurement Stage
160	Installation of Twin Culvert	Sambirir	552,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
161	Keituren road	Sambirir	480,000	0	0	Procurement Stage
162	ward culverts construction	Sengwer	3,840,000	0	0	Procurement Stage
163	kasaon bridge-Tull-Uswa road	Sengwer	1,440,000	0	0	Procurement Stage
164	kong-Kaploma-Tull road	Sengwer	960,000	0	0	Procurement Stage
165	Ward murrum	Sengwer	2,450,000	0	0	Procurement Stage
166	Kipchebit box culvert	Sengwer	2,450,000	0	0	Procurement Stage
167	Chinese dip-Kingwal primary-Pen road	Sengwer	2,412,500	0	0	Procurement Stage
168	Chepkerengoi Road	Sengwer	2,400,000	0	0	Procurement Stage
169	Molol primary- cattle dip-ginnery nwoku	Soy South	960,000	0	0	Procurement Stage
170	Rokyo-terene road	Soy South	576,000	0	0	Procurement Stage
171	Kaptire Kechuiwa Mugomet	Soy South	480,000	0	0	Procurement Stage
172	Kaptire Tirokk Kipkanao road	Soy South	480,000	0	0	Procurement Stage
173	Turesia Ngobisi Kipkanao roads	Soy South	576,000	0	0	Procurement Stage
174	Kaptum Nyaru feeder road	Soy South	480,000	0	0	Procurement Stage
175	Tirok-Kimunakai(labatwo)	Soy South	960,000	0	0	Procurement Stage
176	Setano Komon Kapkirwok	Soy South	960,000	0	0	Procurement Stage
177	Kiptabach Kapngot road	Soy South	672,000	0	0	Procurement Stage
178	Chepsirei Kebes roads	Soy South	1,056,000	0	0	Procurement Stage
179	Kabechei -Tabare Road	Soy South	2,880,000	0	0	Procurement Stage

S/No.	Expenditure item/ Project name	ward	Y 2025/26 Approved Budget Estimates	expenditure as at 31st March 2026	Absorption Rate (%)	Projects status
180	Molol-Kiptogaa Kamaram road	Soy South	672,000	0	0	Procurement Stage
181	munyek kapkitony , kapkener culvert, beb chebet culverts	Soy South	960,000	0	0	Procurement Stage
182	sorbich-kimarich road	Tambach	960,000	0	0	Procurement Stage
183	Liter-Cheptuya Road	Tambach	960,000	0	0	Procurement Stage
184	Kewaposos-kipchilai-kapsombe road	Tambach	288,000	0	0	Procurement Stage
185	kiboi-cheplekwa-kabore road	Tambach	480,000	0	0	Procurement Stage
186	Kiptorok-Setei road	Tambach	480,000	0	0	Procurement Stage
187	171-Kipsabu primary road	Tambach	288,000	0	0	Procurement Stage
188	Ward road maintenance	Tambach	1,528,320	0	0	Procurement Stage
189	Kaplele Foothpath	Tambach	300,000	0	0	Procurement Stage
190	Kapkoilel Footbridge	Tambach	200,000	0	0	Procurement Stage
200	Purchase of lowloader	county	5,300,000	5,300,000	5,300,000	Complete

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, General administration and support services achieved the highest absorption at 69.21 percent. The rest of programs achieved absorption rates as shown table below

Table 42: Roads, Public Works and Transport Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at March 31 st 2026	Absorp tion Rate(%)
Programme 1 General administration and support services			
201014359 SP 1.1 General administration and support services	111,622,790	77,240,192	69.2
Programme 2 Rural Road Works			
202024359 SP 2.2 Rural Road Works	290,107,550	51,130,621	17.6
Programme 3 Public Works			
203014359 SP 3.1 Public Works	8,150,000	776,300	9.5
Programme 3 Transport			
205014359 SP 5.1 Transport and mechanical Services	4,447,048	1,681,911	37.8
Total Expenditure of Vote	414,237,388	130,830,024	31.6

3.0.1. 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 43: 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 Mar 2026	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

3.0.2. 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.

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

3.10.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 59,928,118 against a budget of Kshs. 619,498,565 translating to an overall absorption rate of 9.7 percent.

Table 44: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Personnel Emoluments	64,724,108	57,144,418	88.3
Operations and Maintenance	16,426,303	2,783,700	16.9
Capital Expenditure	538,348,154	0	0
Totals	619,498,565	59,928,118	9.7

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 59,928,118 against a budget of Kshs. 81,150,411 recording an absorption rate of 73.8 percent largely composed of Personnel Emoluments, which maintained an absorption rate of 88.3 percent. Expenditure on Operations and Maintenance recorded was Kshs 2,783,700 against a budget of Kshs. 16,426,303 indicating an absorption of 16.9 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 45: *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 31 st March 2026	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 Lemeiwyo market	Public toilets construction at marketplaces	Embobut/Embolot	1,000,000	0	0	Procurement stage
9	Kapchela 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
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 third 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 46: *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 31 st March 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	78,950,411	58,858,118	74.6
Programme 2: Cooperatives Development			
SP2.1 Cooperatives Development	32,814,975	0	0
Programme 3: Tourism Development			
SP3.1 Tourism Development	503,522,899	1,000,000	0.2
Programme 4: Trade and enterprise development			
SP4.1 Trade and enterprise development	4,210,280	70,000	1.7
Total Expenditure of Vote	619,498,565	59,928,118	9.7

3.10.2. 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 47: *Cooperatives, Trade, Industrialization, Tourism and Wildlife Non-financial performance*

Programme	Sub- Programme	Delivery unit	Key output	Performance indicators	Target s	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	No of game park/ reserve improved or renovated	1	0	1
			Tourism/Cultural site development	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:	Sub	Cooperatives	Co-operatives	No. of co-operatives	20	0	-20

P.4 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

3.10.3. 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.

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

3.11.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 31,875,799 against a budget of Kshs. 128,659,283 translating to an overall absorption rate of 24.78 percent.

Table 48: *Budget Expenditure by Economic classification FY 2025/2026*

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31 st March 2026	Absorption Rate (%)
Personnel Emoluments	64,724,108	56,222,112	86.9
Operations and Maintenance	16,426,303	3,706,006	22.6
Capital Expenditure	538,348,154	0	0
Totals	619,498,565	59,928,118	9.7

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 59,928,118 against a budget of Kshs. 81,150,411 recording an absorption rate of 73.8 percent largely composed of Personnel Emoluments, which maintained an absorption rate of 86.9 percent. Expenditure on Operations and Maintenance recorded was Kshs 3,706,006 against a budget of Kshs. 16,426,303 indicating an absorption of 22.6 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 49: *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 31 st March 2026	Absorption Rate (%)	Project status
1.	Kapkata primary school	Arror	1,000,000	0	0	Procurement stage
2.	Upgrading of maron field to standard level	Embobut/Embolot	1,299,740	0	0	Procurement stage
3.	Upgrading of kamogo field to standard level	Embobut/Embolot	550,000	0	0	Procurement stage
4.	St Michael primary school field filling of gullies	Embobut/Embolot	500,000	0	0	Procurement stage
5.	Kipkulot Sports Academy	Emsoo	2,000,000	0	0	Procurement stage
6.	Kibendo Primary school	Emsoo	700,000	0	0	Procurement stage
7.	Renovation of Cheptarit Cultural Centre	Emsoo	400,000	0	0	Procurement stage
8.	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0	Procurement stage
9.	Salaba Primary field levelling	Emsoo	600,000	0	0	Procurement stage
10.	Cheptarit primary fencing	Emsoo	300,000	0	0	Procurement stage
11.	Chepundaria field	Endo	960,000	0	0	Procurement stage
12.	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0	Procurement stage
13.	Upgrading of Bugar primary school field to standard level	Kapchemutwa	500,000	0	0	Procurement stage
14.	lawich ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
15.	Cheles ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
16.	Revolving fund	Kaptarakwa	10,500,000	0	0	Procurement stage
17.	Kombatich field Goal post and designing of field	Metkei	300,000	0	0	Procurement stage
18.	Simbeiywet primary school field gabioning	Moiben Kuserwo	500,000	0	0	Procurement stage
19.	Chemworor Field Grading	Sambirir	500,000	0	0	Procurement stage
20.	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 31 st March 2026	Absorption Rate (%)	Project status
21.	Kapcherop ECD flyover	Sengwer	2,000,000	0	0	Procurement stage
22.	KibugaField grading	Sengwer	1,000,000	0	0	Procurement stage
23.	Soy South Cultural Day	Soy South	500,000	0	0	Procurement stage
24.	Setano ECD field	Soy South	800,000	0	0	Procurement stage
25.	Kipsabu ECD play ground	Tambach	1,494,000	0	0	Procurement stage
26.	Kapkata primary school	Arror	1,000,000	0	0	Procurement stage
27.	Upgrading of maron field to standard level	Embobut/Embolot	1,299,740	0	0	Procurement stage
28.	Upgrading of kamogo field to standard level	Embobut/Embolot	550,000	0	0	Procurement stage
29.	St Michael primary school field filling of gullies	Embobut/Embolot	500,000	0	0	Procurement stage
30.	Kipkulot Sports Academy	Emsoo	2,000,000	0	0	Procurement stage
31.	Kibendo Primary school	Emsoo	700,000	0	0	Procurement stage
32.	Renovation of Cheptarit Cultural Centre	Emsoo	400,000	0	0	Procurement stage
33.	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0	Procurement stage
34.	Salaba Primary field levelling	Emsoo	600,000	0	0	Procurement stage
35.	Cheptarit primary fencing	Emsoo	300,000	0	0	Procurement stage
36.	Chepundaria field	Endo	960,000	0	0	Procurement stage
37.	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0	Procurement stage
38.	Upgrading of Bugar primary school field to standard level	Kapchemutwa	500,000	0	0	Procurement stage
39.	Iawich ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
40.	Cheles ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
41.	Revolving fund	Kaptarakwa	10,500,000	0	0	Procurement stage

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31 st March 2026	Absorption Rate (%)	Project status
42.	Kombatich field Goal post and designing of field	Metkei	300,000	0	0	Procurement stage
43.	Simbeiywet primary school field gabioning	Moiben Kuserwo	500,000	0	0	Procurement stage
44.	Chemworor Field Grading	Sambirir	500,000	0	0	Procurement stage
45.	Tuturung primary school field gabioning	Sambirir	500,000	0	0	Procurement stage
46.	Kapcherop ECD flyover	Sengwer	2,000,000	0	0	Procurement stage
47.	KibugaField grading	Sengwer	1,000,000	0	0	Procurement stage
48.	Soy South Cultural Day	Soy South	500,000	0	0	Procurement stage
49.	Setano ECD field	Soy South	800,000	0	0	Procurement stage
50.	Kipsabu ECD play ground	Tambach	1,494,000	0	0	Procurement stage

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, General administration and support services achieved the highest absorption at 64.25% percent. This was followed by wezesha programme whose expenditure was 2.03% while the rest of programmes achieved below 1% absorption rates.

Table 50: 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 31 st March 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	48,905,004	31,420,499	64.25
Programme 1: Sports Development			
SP2.1 Sports Infrastructure Development	25,061,551	129,800	0.3
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	325,500	2.03
Programme 6: Culture Preservation			
SP6.1 Culture Preservation	1,408,493	0	0

3.11.2. Non-financial performance for the period

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

Table 51: 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	Sports, Youth Affairs, Culture, Children	Customer satisfaction survey, service charters,	Performance appraisal system	4	4	0
				No. of Customer satisfaction surveys conducted	2	0	-2

	and support services	and Social Services	performance appraisal system	No. of service charters	2	0	-2
Programme: P.2 Sports Development	Sub Programme: SP 2.1: Sports Infrastructure Development	Sports & Youth Affairs	Ward Fields Upgraded	No. of Ward field upgraded to Standard Fields	10	0	-10
			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
			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	No. of Youths benefiting	0	0	0

			and internship Program signed				
			Income Generating Activities (IGA) Grants – Enterprise Development allocation	No. of Groups (Youth, Women and PWD) empowered	30	0	-30
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

3.11.3. 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.

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

3.12.1. Financial Performance Summary

During the period ending 31st March 2026, the department incurred total expenditure of Kshs. 301,407,815 against an approved budget of Kshs. 387,458,322, resulting in an overall absorption rate of 77.8 percent. The expenditure was mainly driven by Personnel Emoluments, which recorded an absorption rate of 95.5 percent, and Operations and Maintenance, which achieved an absorption rate of 66.9 percent. Capital Expenditure recorded full absorption of 100 percent.

Table 52: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st Mar 2026	Absorption Rate (%)
Personnel Emoluments	131,910,522	125,993,880	95.5
Operations and Maintenance	242,047,800	161,913,935	66.9
Capital Expenditure	13,500,000	13,500,000	100
Totals	387,458,322	301,407,815	77.8

Recurrent Expenditure Performance

Recurrent expenditure as at 31st March 2026 amounted to Kshs. 287,907,815 against a recurrent budget of Kshs. 373,958,322, translating to an absorption rate of 77.0 percent. The performance was largely driven by Personnel Emoluments (95.5%), while Operations and Maintenance recorded an absorption rate of 66.9 percent.

Development Expenditure Performance

Development expenditure during the period under review amounted to Kshs. 13,500,000 against a budget of Kshs. 13,500,000, resulting in an absorption rate of 100 percent. This reflects full implementation of the planned development activities during the reporting period.

Table 53: *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 Mar 2025	Absorption Rate (%)	Project status
1.	Social hall	Lelan	2,500,000	2,500,000	100	Complete
2.	ICT Centre	County	11,000,000	11,000,000	100	Complete

Expenditure by programme and sub programme

During the third quarter of FY 2025/26, SP1.1 General Administration and Support Services recorded expenditure of Kshs. 287,907,815 against a budget of Kshs. 336,458,322, translating to an absorption rate of 85.6 percent. SP14.4 County Administration and SP15.1 ICT Services achieved full absorption at 100 percent, while SP3.1 General Administration and Support Services recorded no expenditure (0 percent). Overall, the vote recorded total expenditure of Kshs. 301,407,815 against a budget of Kshs. 387,458,322, resulting in an absorption rate of 77.8 percent.

Table 54: **Public Service, Devolution, Administration, Communication, ICT and E-Governance**

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Mar 31st 2026	Absorption Rate(%)
0101014360 SP1.1 General administration and support services	336,458,322	287,907,815	85.6
0503014360 SP 3.1 General administration and support services	37,500,000	0	0
0514044360 SP14.4 County Administration	2,500,000	2,500,000	100
0515014360 SP15.1 ICT services	11,000,000	11,000,000	100
Total Expenditure for Vote 4373000000 PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	387,458,322	301,407,815	77.8

3.12.2. 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 40: **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	Variance

						Mar, 2026	
P.1 General Administratio n and Support Services	SP.1.1 General Administratio n and Support Services	ICT & Public Service	Improved quality service delivery	Customer satisfaction index	100%	0%	-100%
P.2 County Administratio n and Devolution	SP.2.1 County Administratio n and Devolution	Public Service Managemen t and County Administrati on	Project supervision	No. of departmental project supervision reports	40	0	-40
			SOPs developed	No. of SOPs developed	5	0	-5
			SOPs operationaliz ed	No. of procedures operationaliz ed	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 Corporate Affairs	SP.3.1 ICT Development and Service Delivery	Public Service Management and County Administration	ICT centres	No. constructed and operationalized	4	0	-4
			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

3.12.3. 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.

3.13. County Public Service Board

4. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 36,009,844 against a budget of Kshs. 62,809,908 translating to an overall absorption rate of 57.33 percent.

Table 55: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 31st March 2025	Absorption Rate (%)
Personnel Emoluments	46,121,836	30,989,506	67.2
Operations and Maintenance	16,688,072	5,020,844	30.1
Capital Expenditure	0	0	0
Totals	62,809,908	36,009,844	57.33

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 36,009,844 against a budget of Kshs. 62,809,908 recording an absorption rate of 57.33 percent largely driven by Personnel Emoluments, with an absorption rate of 67.2 percent against a budget of 46,121,836. Expenditure on Operations and Maintenance recorded was Kshs 5,020,844 against a budget of Kshs.16,688,072 indicating an absorption of 30.1 percent.

Expenditure by programme and sub programme

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

Table 56: County Public Service Board Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at 31st March 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	62,809,908	36,009,844	57.33
Total Expenditure of Vote	62,809,908	36,009,844	57.33

5. Non-financial performance for the period

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

Table 40: CPSB Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st March 2026 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

6. Challenges, Lessons Learnt and Recommendations

Challenges

During the third 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.

4.0. 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.

4.1. 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.

4.2. 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.

4.3. 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.