



COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

FY 2025/2026 FOURTH QUARTER BUDGET IMPLEMENTATION REPORT

JULY 2026

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FOREWORD

The Annual 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 30th June 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 Annual Budget Implementation Report for the Financial Year 2025/2026 was achieved through the concerted efforts, cooperation, and commitment of various stakeholders within the County Government of Elgeyo Marakwet.

The County Treasury sincerely recognizes and appreciates the significant contributions made by all County Executive Committee Members, Chief Officers, Directors, and departmental staff who provided timely financial and non-financial information that formed the basis of this report. Their commitment to sound planning, budgeting, programme implementation, monitoring, and reporting is highly appreciated.

Particular appreciation is conveyed to the Directorate of Economic Planning and Budgeting for its leadership and coordination in the compilation, analysis, and preparation of the report. The Directorate's commitment to upholding the requirements of the Public Finance Management Act, 2012, together with other relevant legal and policy frameworks, has been essential in ensuring the production of a comprehensive, accurate, and credible report.

The County Treasury further acknowledges the continued guidance, support, and oversight provided by the County Executive, County Assembly, Office of the Controller of Budget, National Treasury, development partners, and other stakeholders whose contributions continue to enhance public financial management and strengthen accountability in the management and utilization of public resources.

It is anticipated that this report will serve as a valuable source of information for decision-makers and other stakeholders, while contributing to greater transparency, accountability, and effective implementation of the County's development programmes.

PETER CHESOS

CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

EXECUTIVE SUMMARY

The Fourth Quarter Budget Implementation Report for the Financial Year 2025/2026 presents the County Government of Elgeyo Marakwet's budget performance for the period ending 30th June 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 30th June 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.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
A-I-A	Appropriations-in-Aid
AI	Artificial Insemination
ANC	Antenatal Care
AIE	Authority to Incur Expenditure
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIR	County Budget Implementation Report
CBIRR	County Budget Implementation Review Report

CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Survey
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CPSB	County Public Service Board
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
e-CIMES	Electronic County Information Monitoring and Evaluation System
e-GP	Electronic Government Procurement
e-GPS	Electronic Government Procurement System
EMCEF	Elgeyo Marakwet County Empowerment Fund
EMHA	Elgeyo Marakwet Hospitality Association
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally Led Climate Action

FSRP	Food Systems Resilience Project
FY	Financial Year
HMIS	Health Management Information System
HRIS	Human Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information and Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplementation
IFMIS	Integrated Financial Management Information System
KELCOP	Kenya Livestock Commercialization Project
KDSP	Kenya Devolution Support Programme
Ksh	Kenya Shillings
KUSP	Kenya Urban Support Programme
KYISA	Kenya Youth Inter-County Sports Association
M&E	Monitoring and Evaluation
MCA	Member of County Assembly
MSME	Micro, Small and Medium Enterprises
MTR	Mid-Term Review
MT	Metric Tonnes

NAVCDP	National Agricultural Value Chain Development Project
NCDs	Non-Communicable Diseases
O&M	Operations and Maintenance
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PFMA	Public Finance Management Act
PEPEA	Pepea Programme
PICD	Participatory Integrated Community Development
PPPs	Public-Private Partnerships
PWDs	Persons with Disabilities
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SGBV	Sexual and Gender-Based Violence

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 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. 9,144,877,064, comprising Kshs. 8,310,403,660 (90.87 percent) allocated to the County Executive and Ksh 834,473,404 (9.13 percent) to the County Assembly. Of the total budget, Ksh 5,335,775,986 was earmarked for recurrent expenditure, and Ksh 3,809,101,078 for development, representing 58.35 percent and 41.65 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 9,144,877,064. This amount consists of Kshs. 5,515,146,712 from the equitable share, Ksh 1,615,834,253 from conditional allocations (loans, and grants), Kshs. 1,556,466,227 from FY 2024/25 reallocations and Ksh 457,429,872 projected as own source revenue.

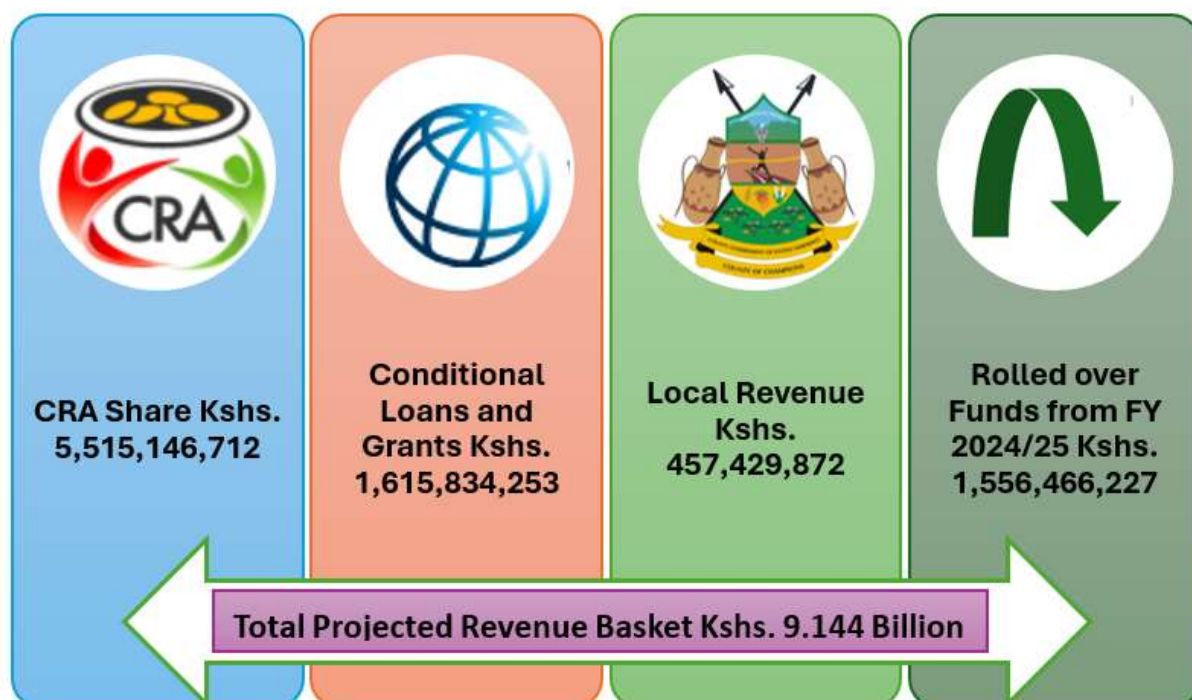


Figure 2: Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 Revenue Receipts

Revenue performance by the end of the FY 2025/26 stood at 88.89 percent, with cumulative receipts of Ksh 8,129,336,090 against a target of Ksh 9,144,877,064.

The performance comprised of KShs 5,515,146,712 from the equitable share, Ksh 1,556,466,227 from FY 2024/25 reallocations, Ksh. 654,611,899 from conditional grants and loans and KSh. 458,771,251 from own source revenue. The own source revenue collections included KSh. 387,192,036 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 71,579,215 from normal revenue streams.

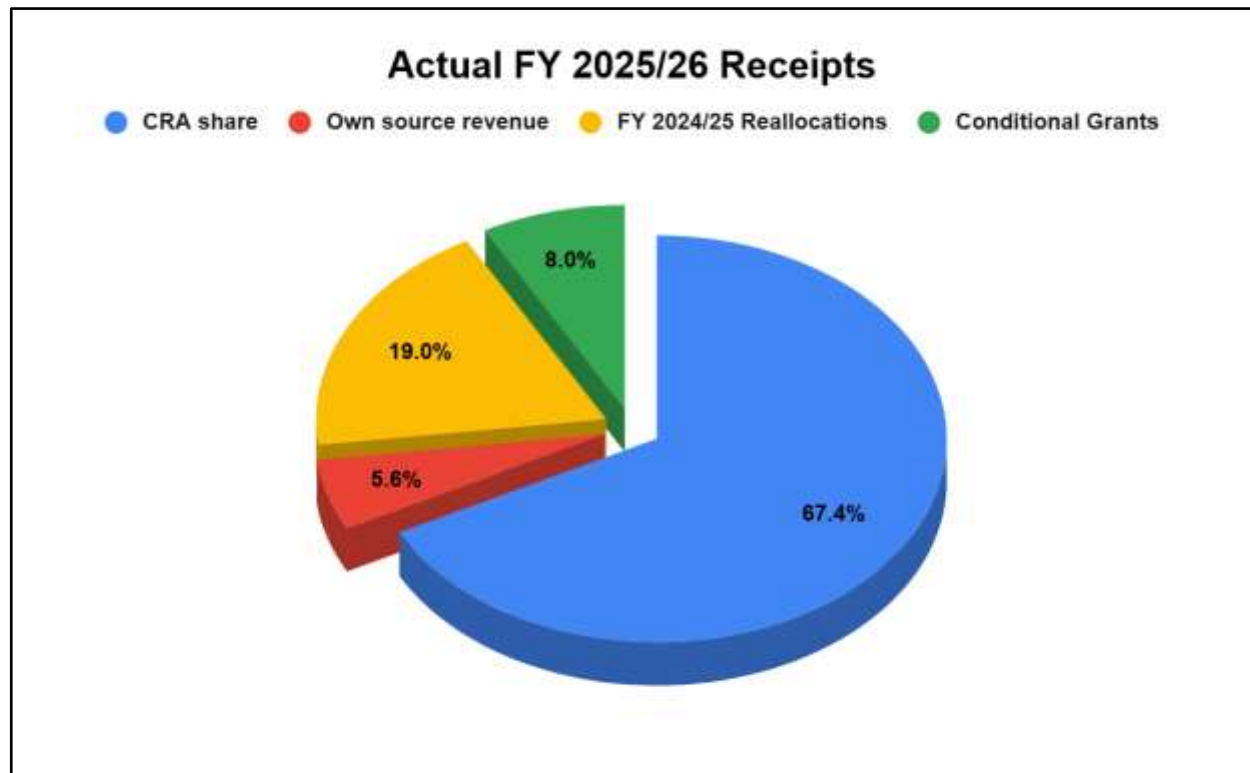


Figure 3: FY 2025/26 Annual Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the year stood at Ksh 6,060,441,672 against an annual budget of KSh 9,144,877,064, translating to an overall absorption rate of 66.27 percent. The County Executive utilized KShs 5,331,427,036, achieving a 64 percent performance rate, while the County Assembly spent KShs 729,014,636, representing 87.36 percent absorption rate.

Recurrent expenditure for the period was Ksh. 4,758,810,265 comprising Ksh. 705,912,995 for the County Assembly and Ksh 4,052,897,270 for the County Executive. Development expenditure during the period was Ksh 1,301,631,408 reflecting an absorption rate of 34 percent.

Expenditure Analysis per Department

The Department of Health Services recorded the highest absolute expenditure of Ksh 1,864,009,397 while County Public Service Board recorded the lowest expenditure of KShs. 88,654,299.

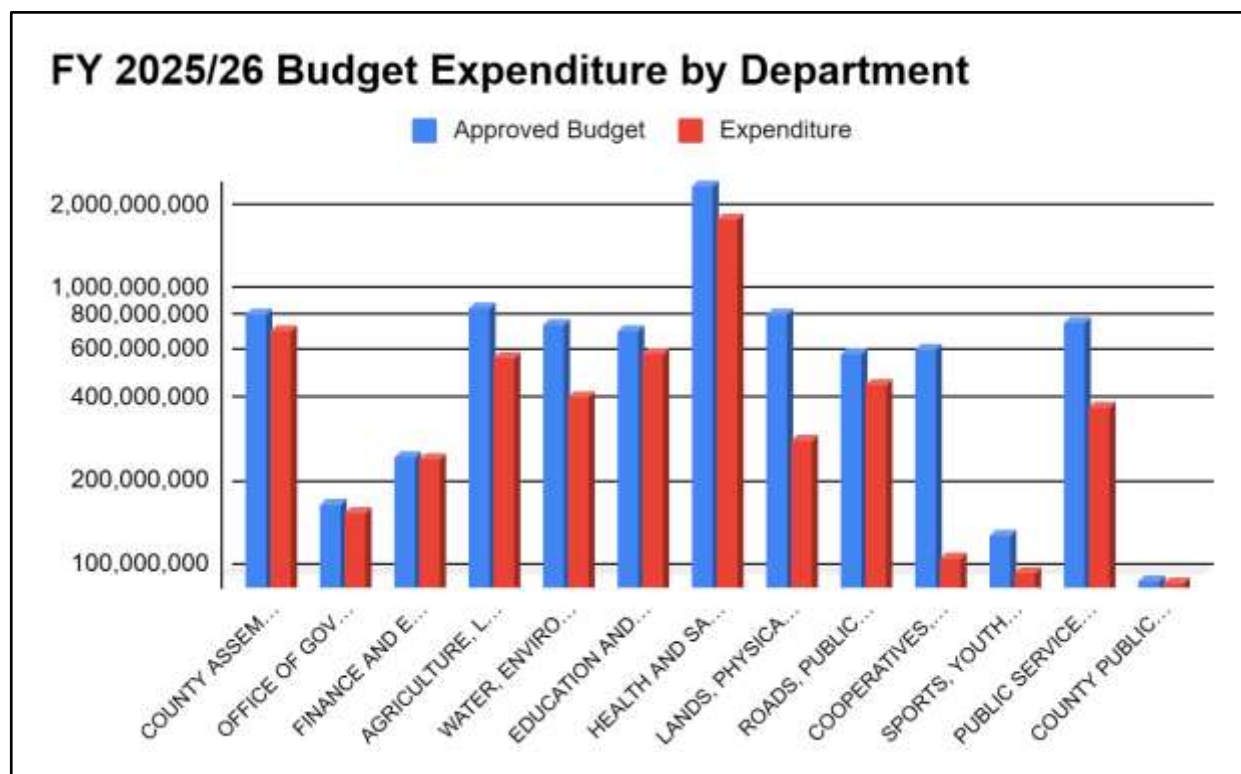


Figure 4: Overall Expenditure per Department

Absorption Capacity

The County Government's absorption rate for the FY 2025/26 was 66 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 department of Finance and Economic Planning recorded the highest absorption of 99 percent while the departments of Cooperatives, Trade, Industrialization, Tourism and Wildlife had the lowest absorption of 18 percent.

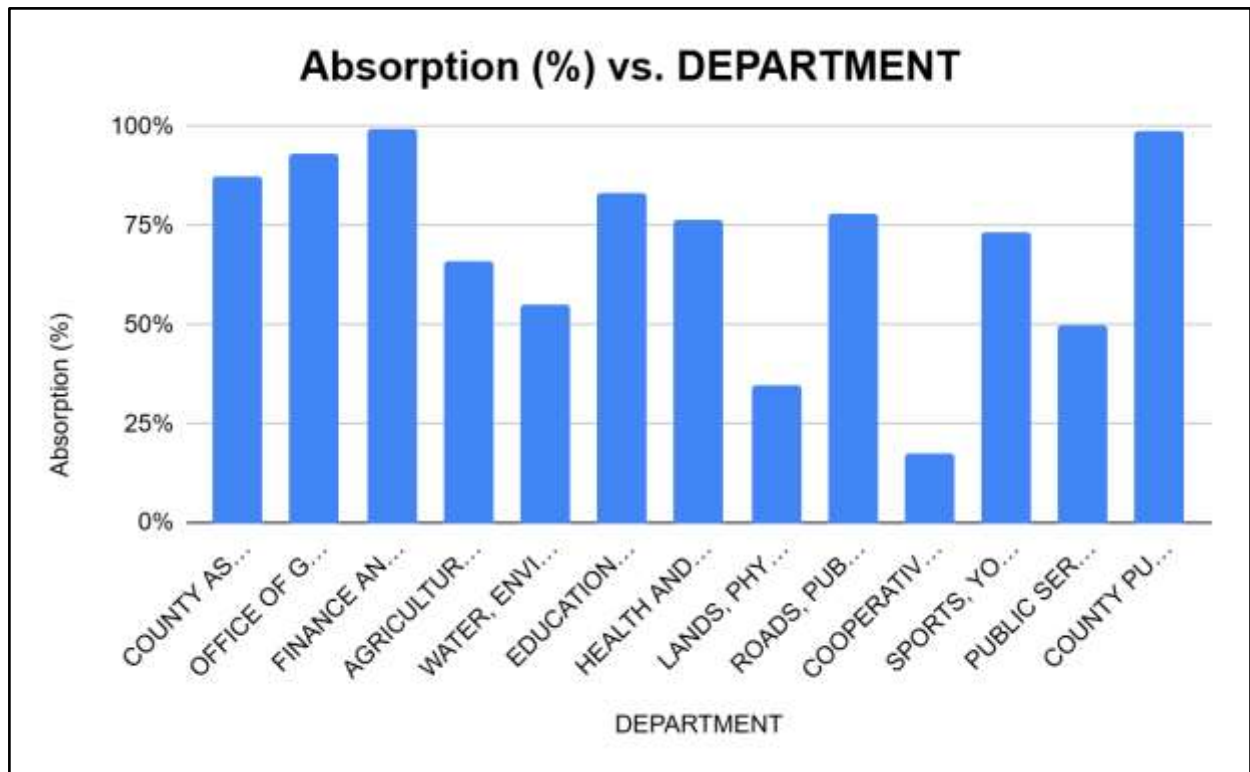


Figure 5: Overall Expenditure absorption per Department

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 Annual performance for FY 2025/2026.

1.1. Rationale for County Budget Implementation Reports

The Annual 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 3.04 billion in FY 2025/26 and operations and maintenance increased from 1.3 billion in FY 2023/24 to 2.3 billion in FY 2025/26. Capital expenditure also rose from Ksh 2.5 billion to Ksh 3.8 billion indicating a gradual shift towards increased investment in development activities despite recurrent costs remaining dominant.

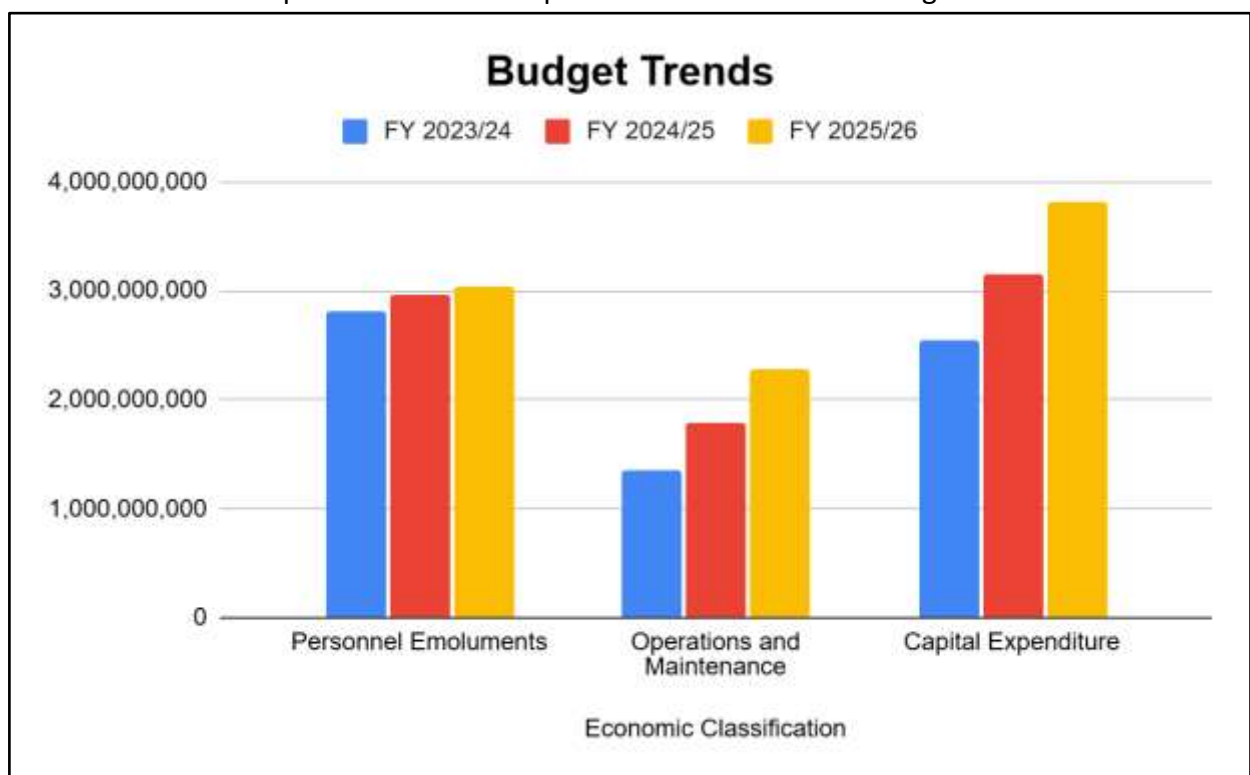


Figure 6: Budget Allocation by Economic Classification

1.3. FY 2025/26 Budget

The total County Budget Estimates for FY 2025/26 stands at Kshs 9,144,877,064, reflecting a balanced strategy between operational needs and long-term economic investment. Recurrent expenditure takes up the larger share at Kshs 5,335,775,986, while Kshs 3,809,101,078 is dedicated to development projects. Accounting for 41.7 percent of the total resource envelope, the development allocation surpasses the statutory 30 percent minimum threshold set by the Public Finance Management Act (PFMA) of 2012, demonstrating a strong commitment to infrastructure expansion and service improvement. On the operational side, personnel emoluments consume 33.31 percent of the total budget, highlighting the ongoing cost of maintaining the county civil service. To optimize this fiscal structure, the county government is

deploying targeted strategies to boost Own Source Revenue (OSR) through digitized tax collection, expanded revenue bases, and enhanced external resource mobilization. These interventions aim to create a larger revenue cushion, unlock additional capital funding for flagship public projects, and progressively lower the wage bill's percentage share, ensuring long-term fiscal sustainability and improved delivery of public services.

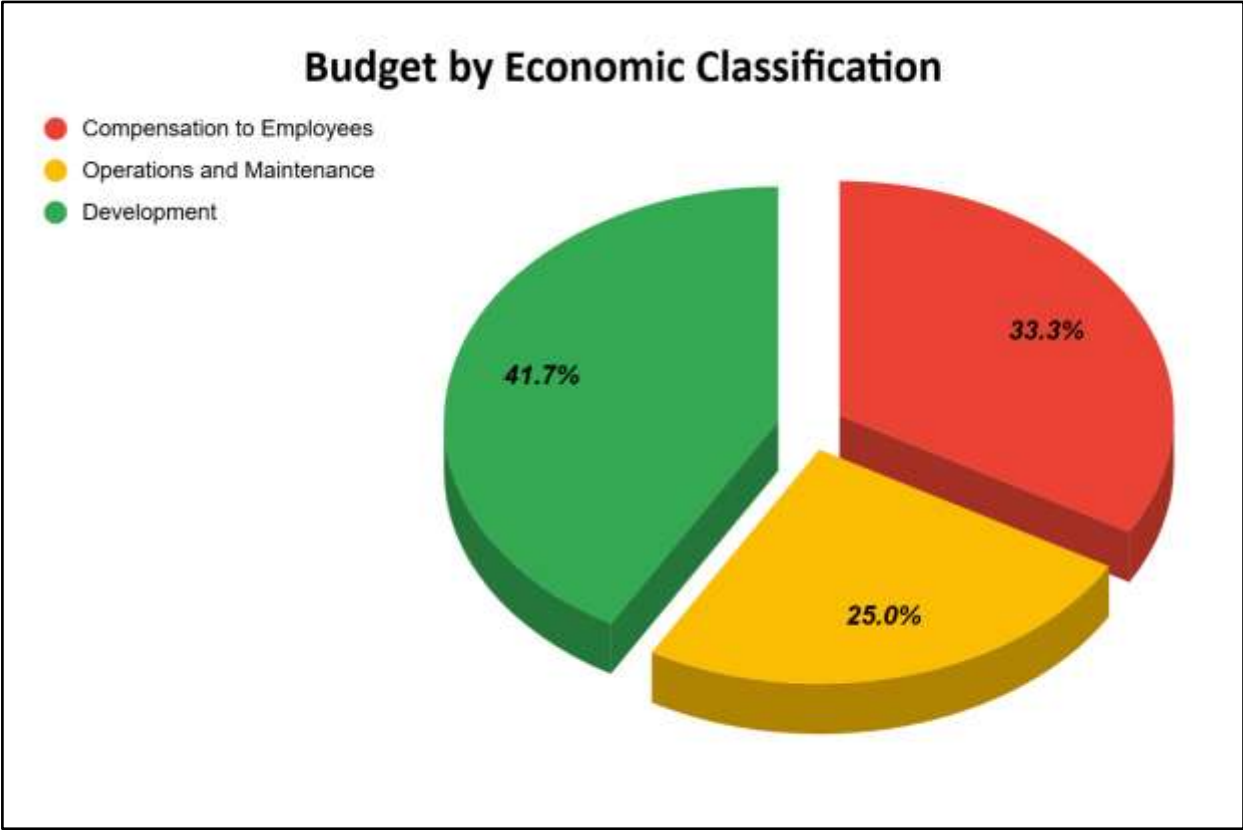


Figure 7: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

The development budget for the financial year 2025/26 is Ksh. 3,809,101,078 as indicated in table 1 below. The department of Lands, Physical Planning, Housing and Urban Development has the highest allocation of Kshs. 724,834,586 slightly followed by the department of water, environment and climate change with Kshs. 697,464,267 and the lowest being the department of Sports, Youth Affairs, Culture, Children and Social Services, having Kshs. 18,505,523 which accounted for 0.49 percent of the total development budget.

Table 1: County Development Budget per Department

DEPARTMENT	APPROVED ESTIMATES FY 2025/26 (KSHS.)	% ALLOCATION
COUNTY ASSEMBLY	126,872,402	3.33
OFFICE OF GOVERNOR	0	0.00

DEPARTMENT	APPROVED ESTIMATES FY 2025/26 (KSHS.)	% ALLOCATION
FINANCE AND ECONOMIC PLANNING	0	0.00
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	582,125,527	15.28
WATER, ENVIRONMENT AND CLIMATE CHANGE	697,464,267	18.31
EDUCATION AND TECHNICAL TRAINING	172,971,739	4.54
HEALTH AND SANITATION	265,569,809	6.97
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	724,834,586	19.03
ROADS, PUBLIC WORKS AND TRANSPORT	331,843,003	8.71
COOPERATIVES, TRADE, INDUSTRIALIZATION, TOURISM AND WILDLIFE	533,914,222	14.02
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	18,505,523	0.49
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	355,000,000	9.32
TOTAL FOR VOTE 4360000000 ELGEYO/MARAKWET COUNTY	3,809,101,078	100.00

Source: County Treasury

1.3.2. County Recurrent Budget

The recurrent budget for FY 2025/26 amounts to Ksh 5,335,775,986, accounting for 58.35 percent of the total county budget. The Health Department received the largest share, representing 40.74 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 2025/26 (KSHS.)	% ALLOCATION
COUNTY ASSEMBLY	707,601,002	13.26
OFFICE OF GOVERNOR	172,257,435	3.23
FINANCE AND ECONOMIC PLANNING	254,161,717	4.76
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	300,410,848	5.63
WATER, ENVIRONMENT AND CLIMATE CHANGE	66,630,009	1.25
EDUCATION AND TECHNICAL TRAINING	557,521,742	10.45
HEALTH AND SANITATION	2,173,862,791	40.74
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOPMENT	118,464,384	2.22
ROADS, PUBLIC WORKS AND TRANSPORT	269,062,865	5.04
COOPERATIVES, TRADE, INDUSTRIALIZATION, TOURISM AND WILDLIFE	87,162,651	1.63
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	114,664,801	2.15
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUNICATION, ICT AND E-GOVERNANCE	424,197,588	7.95
COUNTY PUBLIC SERVICE BOARD	89,778,153	1.68
TOTAL FOR VOTE 4360000000 ELGEYO/MARAKWET COUNTY	5,335,775,986	100.00%

Source: County Treasury

1.4. Elgeyo Marakwet County Revenue Targets

The approved annual revenue target for FY 2025/26 is Ksh 9,144,877,064, comprising Ksh 5,515,146,712 CRA share, Ksh 1,615,834,253 conditional grants from GOK and other partners,

Ksh 457,429,872 County Own Source Revenue and FY 2024/25 funds reallocation of Ksh 1,556,466,227.

Table 3: FY 2025/26 Revenue Targets

Sources	Target 2025/26	Actual as of 30th June 2026	Balance	Performance (%)
Equitable share from National Government	5,515,146,712	5,515,146,712	0	100
Conditional Allocation -Other loans and Grants	1,615,834,253	654,611,899	961,222,354	41
Sub Total-Other Sources 2025/26	7,130,980,965	6,169,758,611	961,222,354	87
County Own Generated Revenue- Normal streams	107,429,872	71,579,215	35,850,657	67
County Own Generated Revenue- Health AIA	350,000,000	387,192,036	-37,192,036	111
Total Own Generated Revenue	457,429,872	458,771,251	-1,341,379 0	100.3
FY 2024/25 Reallocation Budget	1,556,466,227	1,556,466,227	0	100
Grand Total	9,144,877,064	8,184,996,089	959,880,975	90

Source: County Treasury

2.0 REVENUE PERFORMANCE FY 2025/26

The FY 2025/26 budget is financed through four main revenue streams, with the Equitable Share constituting the largest component at Ksh 5,515,146,712 (60 percent), County Own Source Revenue accounts at Ksh 457,429,872 (5 percent), Conditional Allocations (Loans and Grants) amount to Ksh 1,615,834,253 (18 percent) and FY 2024/25 reallocations at Ksh 1,556,466,227 (17 percent)

Revenue performance by the end of the FY 2025/26 stood at 90 percent, with cumulative receipts of Ksh 8,184,996,089 against a total approved budget of Ksh 9,144,877,064.

2.1 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.

2.1.1 Own Source Revenue

The total County Own Source Revenue (OSR) collected by the end of the fourth quarter amounted to Ksh 458,771,251 representing a 100.29 percent performance against the annual target. The total OSR realized includes Ksh. 387,192,036 generated from Health Appropriation-in-Aid (AIA) and Ksh. 71,579,215 collected from normal revenue streams.

The county government's own source revenue grew from Ksh. 368,933,238 in FY 2024/25 to Ksh 458,771,251 in FY 2025/26 translating to 24.4% growth.

The growth in revenue was driven by expansion in trading activities in the county which saw a rise in revenue from Trading licenses. The county government will aim to sustain this revenue growth trajectory by fully rolling out the Integrated Revenue Management System to include all revenue streams. In order to enhance compliance and enforcement, the county government will upscale efforts for spot checks in order to seal leakages. The county government will also be implementing mapping of all revenue streams with the aim of categorizing and defining existing and potential revenue streams for broadening the revenue base.

With the county's economy recovering from external shocks such as rising fuel costs, unpredictable weather conditions, it is expected that the business environment will be favourable for existing businesses to grow and attract new businesses. The ongoing construction of fresh produce markets at Iten, Chepkorio, Chebiemit and Cheptongei towns will, in the medium term, increase revenues collection from market entry fees.

Table 4: FY 2025/26 Annual OSR Performance per Stream

Revenue Source	Budget (Ksh.)	Actual (Ksh.)	variance	% performance
Cess	29,300,000	17,577,737	11,722,263	59.99
Land Rate	2,000,000	486,204	1,513,796	24.31
Single Business Permits	26,700,000	22,554,995	4,145,005	84.48
Property Rent	5,300,000	4,030,500	1,269,500	76.05

Revenue Source	Budget (Ksh.)	Actual (Ksh.)	variance	% performance
Parking Fees	7,500,000	4,144,250	3,355,750	55.26
Market Fees	7,550,000	6,136,496	1,413,504	81.28
Advertising	7,800,000	4,100,540	3,699,460	52.57
Hospital Fees	345,000,000	383,120,736	-38,120,736	111.05
Public Health Service Fees	5,000,000	4,071,300	928,700	81.43
Physical Planning and Development	4,920,000	1,708,700	3,211,300	34.73
Hire of County Assets	-	20,600	-20,600	
Conservancy Administration	3,000,000	1,357,800	1,642,200	45.26
Administration Control Fees and charges	456,614	366,500	90,114	80.26
Park Fees	1,000,000	357,600	642,400	35.76
Other Fines, Penalties and forfeiture Fees	1,900,000	243,766	1,656,234	12.83
Miscellaneous Receipts Not classified elsewhere	10,003,258	8,493,526	1,509,732	84.91
TOTAL	457,429,872	458,771,251	-1,341,379	100.29

Source: County Treasury

1.0.1. Equitable share, conditional allocations, loans and grants

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

Sources	Targets FY 2025/26	Actual FY 2025/26 as at 30th June 2026	Variance	Performance (%)
Equitable share from National Government	5,515,146,712	5,515,146,712	0	100
Conditional Allocation -Other loans and Grants	1,615,834,253	654,611,899	961,222,354	41
Total	6,169,758,611	7,130,980,965	961,222,354	87

Source: County Treasury

1.1. Funds Release to Elgeyo Marakwet County

1.1.1. Receipts into Elgeyo Marakwet County Revenue Fund (CRF) for the FY 2025/26

Total Receipts into Elgeyo Marakwet County Revenue Fund (CRF) during the period under review amounted to Ksh. 6,628,529,862 from National government disbursements (CRA share), conditional allocations and county own source revenue.

1.1.2. Exchequer Disbursements from the national government and conditional grants and loans

Equitable share receipts transferred to Elgeyo Marakwet County Revenue Fund amounted to Ksh. 5,515,146,712 for the FY 2025/26, representing 100 percent of the approved equitable share. The disbursements for conditional grants and loans amounted to Ksh. 654,611,899 representing 41 percent of the approved allocation.

2.0. EXPENDITURE ANALYSIS

2.1. Overall Expenditure Annual Performance for FY 2025/26

The County's annual cumulative expenditure for FY 2025/26 amounted to Kshs 6,060,441,672 against a budget of Kshs 9,144,877,064. This translated to an overall absorption rate of 66.27 percent. Out of the total expenditure, 50.14 percent was spent on compensation to employees, 28.38 percent on operations and maintenance and 21.48 percent on development activities.

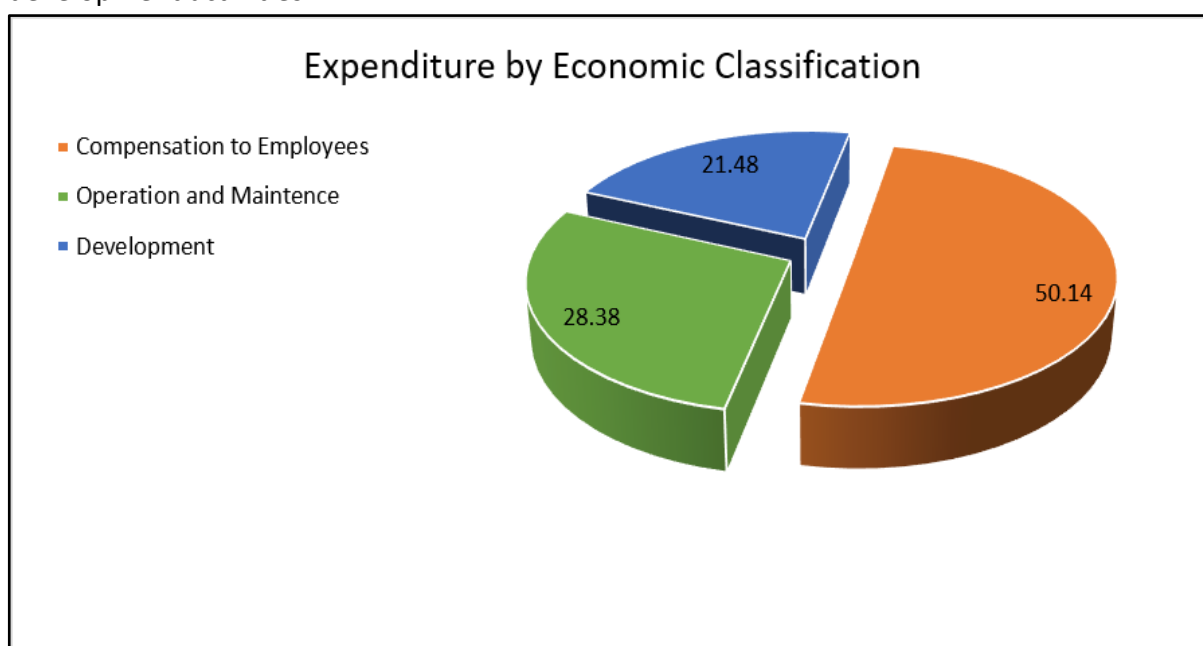


Figure 8: Overall Annual Expenditure Performance for FY 2025/26

2.2. Expenditure by economic classification

The total expenditure of Kshs 6,060,441,672 constituted a recurrent expenditure of kshs. 4,758,810,264 and Kshs 1,301,631,408 for development, representing absorption rates of 78.52 percent and 21.48 percent, respectively.

Table 8: Expenditure by Economic Classification for The County Executive and County Assembly

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 30th June 2026	Absorption Rate (%)
County Executive			
Compensation to Employees	2,710,010,736	2,704,176,115	99.78
Operation and Maintenance	1,918,164,248	1,348,721,154	70.31
Development	3,682,228,676	1,278,529,767	34.72
Sub Total	8,310,403,660	5,331,427,036	64.15
County Assembly			
Compensation to Employees	335,831,689	334,608,038	99.64

Operation and Maintenance	371,769,313	371,304,957	99.88
Development	126,872,402	23,101,641	18.21
Sub Total	834,473,404	729,014,636	87.36

2.3. Departmental Expenditure

In the annual report for FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 1,864.01 million, primarily due to elevated salary costs. County Assembly followed with expenditure of Kshs. 729.01 million slightly being followed by the Department of Education and Technical Training followed with an expenditure of Ksh 607.39 million, largely contributed by compensation to employees and capitation to pre primary institutions. In contrast, the County Public service Board had the lowest expenditure of Kshs. 88.65 million since their budget was exclusively recurrent.

Table 9: Departmental Expenditures

DEPARTMENT	BUDGET	EXPENDITURE AS OF 30th JUNE 2026				Absorpti on (%)
		PERSONNEL EMOLUMEN TS	OPERATIONS & MAINTENANCE	DEVELOPMEN T	TOTAL	
COUNTY ASSEMBLY	834,473,404	334,608,038	371,304,957	23,101,641	729,014,636	87.36%
OFFICE OF GOVERNOR	172,257,435	89,157,378	71,024,523	0	160,181,901	92.99%
FINANCE AND ECONOMIC PLANNING	254,161,717	153,183,984	98,957,026	0	252,141,010	99.20%
AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION	882,536,375	108,912,713	156,134,344	319,668,440	584,715,497	66.25%
WATER, ENVIRONMENT AND CLIMATE CHANGE	764,094,276	49,340,853	15,488,709	355,776,276	420,605,838	55.05%
EDUCATION AND TT	730,493,481	382,827,246	160,010,494	64,549,321	607,387,061	83.15%
HEALTH AND SANITATION	2,439,432,600	1,488,537,802	275,045,776	100,425,818	1,864,009,396	76.41%
LANDS, PHYSICAL PLANNING, HOUSING & URBAN DEVELOP	843,298,970	47,550,374	54,923,344	188,483,937	290,957,655	34.50%
ROADS, PUBLIC WORKS AND TRANSPORT	600,905,868	99,392,790	153,861,936	215,607,870	468,862,596	78.03%
COOPERATIVES, TRADE, INDUS TOURISM AND WILDLIFE	621,076,873	62,724,108	19,813,544	26,331,779	108,869,431	17.53%
SPORTS, YOUTH AFFAIRS, CULTURE, CHILDREN AND SOCIAL SERVICES	133,170,324	38,313,435	51,387,332	7,686,326	97,387,093	73.13%
PUBLIC SERVICE, DEVOLUTION, ADMINISTRATION, COMMUN, ICT AND E-GOVERNANCE	779,197,588	131,845,344	292,352,244	0	387,655,259	49.75%
COUNTY PUBLIC SERVICE BOARD	89,778,153	52,390,088	36,264,211	0	88,654,299	98.75%
TOTAL	9,144,877,064	3,038,784,153	1,720,026,111	1,301,631,408	6,060,441,672	66.27%

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 June 2026, the County Executive had settled pending bills amounting to Ksh 9,111,197, reducing the outstanding pending bills balance accordingly.

Table 11: Status of Payment of Pending Bills Per County Departments and Entities as at 30th June 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 30th June 2026	Amount of Pending Bills As At 1 st January 2026	Amount of Pending Bills Paid as at 30th June 2026	Amount of Pending Bills As At 1 st January 2026	Amount of Pending Bills Paid As At 31 st June 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 ANNUAL PERFORMANCE FOR FY 2025/26

This chapter presents a comprehensive review of annual budget implementation across all county departments for 2025/2026 financial year (1st July 2025 – 30th June 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 annual expenditure incurred for the by the county assembly stood at Kshs. 729,014,636 against a budget of Kshs. 834,473,404 translating to an overall absorption rate of 87.49 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	335,831,689	334,608,038	99.64
Operations and Maintenance	371,769,313	371,304,957	99.88
Capital Expenditure	126,872,402	23,101,641	18.21
Totals	834,473,404	729,014,636	87.36

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 705,912,995 against a budget of Kshs. 707,601,002 recording an absorption rate of 99.90 percent which comprises Ksh. 334,608,038 and Ksh. 371,304,957 expenditure on personnel emoluments and operations and maintenance respectively.

Development Expenditure Performance

During the period under review, the expenditure on development vote was Ksh. 23,101,641 translating to an 18.21 percent absorption rate. The low absorption is due to a delayed procurement process.

Table 34: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)	Project status
1.	Construction of committee room	County	124,872,402	21,103,918	16.90	Ongoing
2.	Purchase and installation of CCTV	County	2,000,000	1,997,723	99.88	Complete

Expenditure by programme and sub programme

The annual Expenditure for FY 2025/26 indicates that general administration, planning and support services achieved the highest absorption at 99 percent while legislation and representation programme had an absorption of 50.11 percent.

Table 37: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
0507004360 P 7. General administration, planning and support services			
0507014360 SP 7.1 General administration, planning and support services	637,955,402	630,532,745	99
0508004360 P 8. Legislation and representation			
0508014360 SP 8.1 Legislation and representation	196,518,002	98,481,891	50.11
Total Expenditure of Vote	834,473,404	729,014,636	87.36

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 40: 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	15	15
				Number of motions introduced and concluded	70	65	5
			Representation	Number of petitions considered	20	18	2
				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	4	0
				Preparation of Strategic Plan	-		0
		Office of the Speaker	Improved Working Environment	Adequate office space, ICTs, and other facilities	70%	70%	0
			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	

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
		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	
		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	
		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

3.2.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 160,181,901 against a budget of Kshs. 172,257,435 translating to an overall absorption rate of 92.99 percent.

Table 37: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	89,157,378	89,157,378	100%
Operations and Maintenance	83,100,000	71,024,523	85.46%
Capital Expenditure	0	0	0
Totals	172,257,435	160,181,901	92.99

Recurrent Expenditure Performance

Recurrent expenditure stood at Kshs. 160,181,901 against a budgeted Kshs. 172,257,435, translating to an absorption rate of 92.99%. This performance was largely driven by Personnel Emoluments, which achieved a 100% absorption rate with an expenditure of Kshs. 89,157,378. Meanwhile, Operations and Maintenance expenditure amounted to Kshs. 71,024,523 against a budget of Kshs. 83,100,000 representing an absorption rate of 85.46%. Notably, the development vote recorded zero allocation, as funds were reallocated to the recurrent budget during the supplementary estimates due to their recurrent nature.

Expenditure by programme and sub programme

During the Fourth 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 39: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
Programme 1 General Administration and Support Services	150,373,652	138,475,518	92.09
501014359 SP 1.1 General administration and support services	150,373,652	138,475,518	92.09
Programme 2 Governance	21,883,783	21,706,382	99.19
502014359 SP 2.1 Governance	8,904,158	8,729,200	98.99
0506014360 SP 2.2 Monitoring, Evaluation and reporting	1,267,825	1,267,825	100
0513024360 Service Delivery	2,541,500	2,541,300	99.98
Programme 3 Peace Building, Conflict Resolution and Disaster Management	9,170,300	9,168,057	99.97
502034359 SP 3.1 Disaster management and emergency response	9,170,300	9,168,057	99.97
Total Expenditure of Vote	172,257,435	160,181,901	92.99

3.2.2 Non-financial performance for the period

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

Table 40: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
Peace building and Conflict Resolution Mitigation	Peace building and Conflict Resolution Mitigation	Peace Building	Community-led conflict resolutions	No of community led conflict resolution meetings held	30	27	3
		Peace Building	Intergovernmental forums held	No. of joint peace meetings, forums	8	6	2
		Peace Building	Interventions and community engagement	No. of community engagement / campaigns	6	5	1
		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	11	9
		OOG Resource Mobilization	Stakeholders Engagement and forums held	No. of meetings/ fora held	100	36	64

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
		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	4	1
		County Attorney	Court representation made	No. of court pleadings done	50	22	28
Executive Administration and Coordination	open Government Partnership	County Executive Administration	Local Action Plans signed	no. of Action plan commitments signed	10	5	5
	County Executive Services	County Executive Administration	Organization of government business	No. of policies passed	12	9	3
	County Executive Services	County Executive Administration		No. of bills generated and submitted to the County Assembly	5	3	2
	County Executive Services	County Executive Administration		No of MOUs signed with partners	22	17	5
	Service Delivery	County Executive Administration	Complaints and compliments	No of complaints received and processed and resolved	500	307	197
			Service charters prepared	No. of service charters reviewed and developed	150	71	79

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Expenditures As At 30th June 2026	Variance
			Performance contracts signed	performance contracts signed and evaluated	25	18	7
			Performance appraisal	Number of performance Appraisals signed and evaluated	2800	2676	124
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	2	6
			Compliance Audit	% of activities, transactions or processes that comply with laws, regulations, policies and procedures.	50	17	33
			Audit follow up	% Of Audit recommendations implemented	47	13	34

3.2.3 Emerging Issues, Challenges and Recommendations

Challenges

Under the Office of the Governor, County Government of Elgeyo Marakwet, several emerging issues and challenges have continued to affect service delivery and implementation of county programmes. These 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.252,141,010 against a budget of Kshs. 254,161,717 translating to an overall absorption rate of 99.20% percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	209,635,747	209,635,747	100.0%
Operations and Maintenance	41,825,970	39,805,263	95.2%
Capital Expenditure	2,700,000	0	0%
Totals	254,161,717	252,141,010	99.2%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.209,635,747 against a budget of Kshs.209,635,747 recording an absorption rate of 100 percent largely driven by Personnel Emoluments. Expenditure on Operations and Maintenance recorded was Kshs.39,805,263 against a budget of Kshs.41,825,970 indicating an absorption of 95.2 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 34: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Estimates	Expenditure s As At 30th June 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 Annual period of FY 2025/26, general administration and support services achieved the highest absorption of 99.1 percent which was made up of compensation to employees while the other programmes had nil absorption.

Table 37: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
Programme: P 5 General administration and support services			
P 5.1 Finance and Planning Headquarters	187,818,522	187,140,916	99.98.0%
Programme: P 6 Financial Management			
0506014360 SP 6.1 Monitoring, Evaluation and reporting	4,854,612	4,853,600	99.98.0%
0506024360 SP 6.2 Economic Planning & Budgeting	21,995,428	21,991,550	99.1%0
0506034360 SP 6.3 Accounting services	14,733,690	13,939,704	97.5%0
0506044360 SP 6.4 Supply Chain Management	6,165,000	6,164,393	98.7%
0506054360 SP 6.5 Revenue Management Services	18,594,465	18,050,847	97.9%
TOTAL	254,161,717	252,141,010	99.1%

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 40: Non-financial performance

Program me	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	ACHieved as of 30th June 2026	Varia nce
Financial Managem ent	Monitoring, Evaluation and Reporting	Economic planning & Budgeting	Key performance indicators prepared	No. of reports and field visits as key performance indicators.	1	1	0
			Electronic County Information Monitoring and Evaluation System (e-CIMES) installed and operationalized	Upgrading of Electronic County Information Monitoring and Evaluation System (e-CIMES) installed and operationalized	1	1	0
			Electronic statistical database systems installed	% Of the database updated	100	20	-80

Program me	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	ACHieved as of 30th June 2026	Varia nce
			and operationalized				
			Statistical surveys undertaken, and data analysis carried out	No. of surveys done	1	0	-1
	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
	Accounting services	Accounting services	Integrated IFMIS support functions fully operationalized	No. of modules implemented.	5	3	-2
			Hyperion system	No of system implemented	1	1	0
	Supply Chain Manageme nt	Supply Chain Manageme nt	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

Program me	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	ACHieved as of 30th June 2026	Varia nce
	Revenue Manageme nt 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. 584,715,497 against a budget of Kshs. 882,536,375 translating to an overall absorption rate of sixty six (66) percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	108,912,713	108,912,713	100
Operations and Maintenance	191,498,135	156,134,345	82
Capital Expenditure	582,125,527	319,668,439	55
Totals	882,536,375	584,715,497	66

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 265,047,058 against a budget of Kshs. 300,410,848 recording an absorption rate of 88 percent consisting of Personnel Emoluments of Ksh. 108,912,713 and the remainder on Operations and Maintenance of Ksh 156,134,345.

Development Expenditure Performance

During the period under review, the department incurred an expenditure of Ksh. 319,668,439 on development allocation translating to 55 percent. The expenditure incurred was low due to delayed procurement processes.

Table 34: Development Budget Expenditure Performance

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges faced in implementing Projects
1	Chemenekir water Furrow	Arror	3,000,000		0.00%	Ongoing
2	Kapchepkee water Furrows	Arror	1,000,000	998,964	99.90%	Complete
3	Kwongot-Tomko water furrow	Arror	2,000,000	1,999,900	100.00%	Complete
4	Kabanon-Kapkamak	Arror	1,000,000	999,995	100.00%	Complete
5	Kibiyo water trough	Arror	100,000	100,000	100.00%	Complete
6	Construction of small Tannery Structure in Arror Centre	Arror	300,000	300,000	100.00%	Complete
7	Kipsaina Cattle Dip	Chepkorio	50,000		0.00%	Ongoing
8	Kipsaina Cattle Dip	Chepkorio	97,000		0.00%	Ongoing
9	Kipchiloi cattle dip	Chepkorio	1,300,000	1,300,000	100.00%	Complete
10	Food systems Resilience Project (FSRP)	Cherangany/ Chebororwa	250,000	250,000	100.00%	Complete
11	Chebara ATC	County	6,302,338	1,269,790	20.15%	Ongoing
12	Agricultural office renovation-Headquarters	County	690,310		0.00%	Ongoing
13	Food System Resilience Project (FSRP)	Embobut/Embolot	250,000	250,000	100.00%	Complete
14	Food system resilience program (FSRP)	Emsoo	250,000	250,000	100.00%	Complete
15	Kibendo water project for Irrigation	Emsoo	480,116	480,000	99.98%	Complete
16	Kamaingon cattle Dip	Emsoo	450,000		0.00%	Ongoing
17	Kamoingon Cattle dip	Emsoo	100,000		0.00%	Ongoing
18	Kaboyon farm	Endo	189,920	188,987	99.51%	Complete
19	Kitiber farm	Endo	1,500,000	1,499,950	100.00%	Complete

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges faced in implementing Projects
20	Boriotwo Chepkeo Embokala fencing	Endo	1,600,000	1,599,500	99.97%	Complete
21	Food system resilience program(FSRP)	Kabiemit	250,000	250,000	100.00%	Complete
22	Purchase of irrigation water tanks.	Kamariny	1,700,000	1,699,840	99.99%	Complete
23	Chesitek Store	Kamariny	2,000,000	1,878,850	93.94%	Complete
24	Kaptogem cattle dip	Kamariny	295,400		0.00%	Ongoing
25	Food Systems Resilience Project (FSRP) Matching grant	Kapchemutwa	250,000	250,000	100.00%	Complete
26	Food Systems Resilience Project (FSRP)	Kapsowar	250,000	250,000	100.00%	Complete
27	Renovation of terikmoi cattle dip and purchase of acaricides	Kapsowar	900,100		0.00%	Ongoing
28	Kaptarakwa Cereal store	Kaptarakwa	1,500,000	1,500,000	100.00%	Complete
29	Food Systems Resilience Project (FSRP)	Kaptarakwa	250,000	250,000	100.00%	Complete
30	Cattle Dips Renovation	Kaptarakwa	485,000	483,990	99.79%	Complete
31	Food Systems Resilience Project (FSRP)	Kapyego	250,000	250,000	100.00%	Complete
32	Soil Testing equipment	Kapyego	368,000		0.00%	Ongoing
33	Kapsanayan water project	Kapyego	1,800,000	1,799,680	99.98%	Complete
34	Emboebur Cattle Dip	Kapyego	200,000		0.00%	Ongoing
35	Kapero Cattle Dip	Kapyego	200,000		0.00%	Ongoing
36	Food Systems Resilience Project (FSRP)	Lelan	250,000	250,000	100.00%	Complete
37	Food Systems resilience programs	Metkei	250,000	250,000	100.00%	Complete
38	Soil Conservation	Moiben Kuserwo	50,000		0.00%	Ongoing

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges faced in implementing Projects
39	Cheptongei milk cooler	Moiben/Kuserwo	211,100		0.00%	Ongoing
40	Food Systems Resilience Project (FSRP)	Sambirir	250,000	250,000	100.00%	Complete
41	Chemworor water furrow	Sambirir	2,000,000	1,999,603	99.98%	Complete
42	Repair leakages on Chemworor furrow pipeline	Sambirir	100,044		0.00%	Ongoing
43	Purchase milk equipment for Sambirir Farmers Cooperative Society	Sambirir	162,267		0.00%	Complete
44	Kipyabo Cattle Dip	Sambirir	1,300,000	1,299,700	99.98%	Complete
45	Renovation of Ward Cattle Dips	Sambirir	3,600,000	3,300,105	91.67%	Complete
46	Food Systems Resilience Project (FSRP)	Sengwer	250,000	250,000	100.00%	Complete
47	Kipsero cattle dip	Sengwer	245,000	245,000	100.00%	Complete
48	Food Systems Resilience Project (FSRP)	Soy North	250,000	250,000	100.00%	Complete
49	Muskut cooling plant	Soy North	2,500,000	2,500,000	100.00%	Complete
50	Kipcheptem cattle dip	Soy North	1,300,000	1,300,000	100.00%	Complete
51	Koimur cattle dip	Soy South	500,000		0.00%	Ongoing
52	Food Systems Resilience Project (FSRP)	Tambach	250,000	250,000	100.00%	Complete
53	Songeto Cattle dip	Tambach	300,000		0.00%	Ongoing
	TOTAL		45,376,595	32,243,854	71.06%	

Expenditure by programme and sub programme

During the FY 2025/26, general administration and support services sub programme recorded the highest absorption at 98 percent while livestock disease control was second with an achievement of 96 percent. Livestock commercialization and Livestock extension services sub programmes absorption was the lowest with 62 percent and 68 percent absorption rate respectively.

Table 37: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
Programme 1: P 1. General administration and support services			
SP 1.1 General administration and support services	132,004,355	128,773,766	98
Programme 2: P2 Crop Development			
SP 2.3 Agricultural Extension and Training Services	484,893,866	257,608,079	53
SP 2.4 Crop commercialization	29,669,059	16,124,155	54
Programme 3: P3 Irrigation Development			
SP 3.1 Irrigation Development	21,470,080	15,666,476	73
Programme 6: P6 Livestock Development			
SP 6.2 Livestock Extension and Training Services	72,301,376	49,272,187	68
SP 6.4 Livestock Commercialization	55,128,112	34,392,755	62
Programme 8: P8 Veterinary Services			
SP 8.3 Livestock Disease Control	79,869,527	76,878,090	96
SP 8.4 Breeding	7,200,000	5,999,990	83
TOTAL	882,536,375	584,715,498	66

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 40: Non-financial performance

Programme	Sub Programme	Delivery unit	Key output	Key Performance Indicator	Targets	Achieved	Variance
General Administration and Support Services	Administration and support services	Agriculture, Livestock, Fisheries and Irrigation	Level of customer satisfaction	No. of accountability reports	1	1	0
			Performance contracting	No. of performance contracts signed and implemented	140	140	0
			Performance Appraisal System (PAS) in place	No. of staff appraised	140	140	0
			Coordination of departmental services delivery	No. of departmental planning and review meetings	4	4	0
				No. of sector stakeholder coordination meetings	4	4	0
Crop Development	Crop Commercialization	Agriculture	Farmers' access to technologies and innovations enhanced	Kilos of certified seeds supplied	2170	1943	-227
				Number of certified seedlings supplied	21,743	16,323	-5,420
				Number of cereal stores constructed	2	2	0
				Number of fruit tree seedling nurseries established	2	2	0
	Agricultural Extension Services	Agriculture	Farmers trained	Number of trainings done	10	10	0
				Number of farmers trained	890	532	-358
				Number of programs implemented	1	1	0
				Number of field days, exhibitions and tours	7	4	-3

Livestock Development	Livestock Commercialization	Livestock	Livestock production, productivity and income increased	Number of heifers purchased and supplied	410	386	-24
				Number of Sahiwal bulls purchased and supplied	16	23	7
				Number of dorper sheep and rams purchased and supplied	130	80	-50
				Number of indigenous chicks purchased and supplied	3,500	10,571	7,071
				Number of dairy goats purchased and supplied	63	20	-43
				Number of galla goats purchased and supplied	270	100	-170
				Number of cooling plants operationalized	2	1	-1
		Livestock Extension Services	Livestock	Programs implemented	No of programmes implemented	1	1
Veterinary Services	Livestock Disease Control	Veterinary Services	Animals vaccinated	No. of animals vaccinated	147,000	106,770	-40,230
			Dips constructed /renovated and operationalized	No. of dips Renovated	3	8	5
				No of Dips constructed	1	0	-1
				Litres of acaricide purchased	2,300	2,400	100
			Crushes constructed	No. of scrushes constructed	-	-	-
	Breeding		Cattle inseminated	No. of cattle inseminated	2400	4,000	1,600
Irrigation Development	Irrigation Development	Irrigation	Irrigation infrastructure expanded and/or rehabilitated	Number of rolls of pipes supplied	120	108	-12
				Number of water furrows renovated/rehabilitated	2	1	-1

				Number of intakes constructed	1	0	-1
				Number of generators supplied	2	14	12
				Length of fence done (KM)	2	2.95	0.95

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 Department had an approved budget of Kshs. 764,094,276, against which total expenditure amounted to Kshs. 420,605,838, representing an overall budget absorption rate of 55 percent. The expenditure comprised Kshs. 64,829,562 in recurrent expenditure and Kshs. 355,776,276 in development expenditure. The relatively lower overall absorption was primarily attributable to under-absorption of the development budget, which was affected by delays in procurement and implementation of capital projects.

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

Economic classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption rate
Personnel Emoluments	49,340,853	49,340,853	1.00
Operations and Maintenance	17,289,156	15,488,709	0.90
Capital Expenditure	697,464,267	355,776,276	0.51
Totals	764,094,276	420,605,838	0.55

Recurrent Expenditure Performance

Recurrent expenditure amounted to Kshs. 64,829,562 against an approved budget of Kshs. 66,630,009, representing a high absorption rate of 97.3 percent. The strong performance was mainly attributed to the full utilization of the Personnel Emoluments budget, which recorded an absorption rate of 100 percent. Expenditure on Operations and Maintenance amounted to Kshs. 15,488,709 against an approved budget of Kshs. 17,289,156, representing an absorption rate of 90 percent. Overall, the high recurrent absorption indicates that the Department largely met its personnel-related obligations and sustained essential operational activities during the financial year.

Development Expenditure Performance

Development expenditure amounted to Kshs. 355,776,276 against an approved budget of Kshs. 697,464,267, translating to an absorption rate of 51 percent. The relatively low absorption of the development budget significantly contributed to the Department's overall absorption rate of 55 percent. The under-absorption was mainly attributed to delays in procurement processes, including tendering, evaluation, contract award and commencement of projects, which affected the timely implementation and payment for planned capital projects. In addition, the nature and magnitude of some infrastructure projects require substantial lead time for procurement, mobilization and execution. Going forward, the Department will strengthen procurement planning, improve coordination between technical and procurement units, enhance project readiness before budgeting, and undertake timely implementation and monitoring of capital projects to improve development budget absorption.

Table 34: Development Budget Expenditure Performance

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
4	Kabaraget WP	Sengwer	1,152,000	1,152,000	100	Complete
5	Cheptongei water project	Moiben	1,235,000	1,235,000	100	Complete
6	Chesuman bore hole	Arror	95,000	95,000	100	Complete
7	Kiplegetet water project	Emsoo	95,000	95,000	100	Complete
8	Milimani water project	Kapyego	95,000	95,000	100	Complete
9	Tenderwa sec School	Kapyego	95,000	95,000	100	Complete
10	Kowoi water project	Soy North	122,683	122,683	100	Complete
11	Kaptarit Water Troughs	Kamariny	130,800	130,800	100	Complete
12	Rimoi dispensary	Tambach	142,500	142,500	100	Complete
13	Sangeto Dispensary	Tambach	142,500	142,500	100	Complete
14	Kaparanget w/p pipes supply	Sengwer	180,000	180,000	100	Complete
15	Kapkata w/p pipes supply	Sengwer	185,000	185,000	100	Complete
16	Ielachbei w/p pipes supply	Sengwer	185,000	185,000	100	Complete
17	Eneko water project piping	Tambach	190,000	190,000	100	Complete
18	Kamelil water project	Chepkorio	190,000	190,000	100	Complete
19	kapchekutui w/p pipes supply	Sengwer	190,000	190,000	100	Complete
20	kipsoyo w/p pipes supply	Sengwer	190,000	190,000	100	Complete
21	Mindiliwo water project	Kapchemutwa	190,000	190,000	100	Complete
22	Soiyo East water project	Kapchemutwa	190,000	190,000	100	Complete
23	Kaplogoi & Ngosiosio Intake	Kaptarakwa	192,000	192,000	100	Complete
24	Kibuga wp	Sengwer	192,000	192,000	100	Complete
25	Sego WP	Lelan	192,000	192,000	100	Complete
26	Tabunyer WP	Sengwer	192,000	192,000	100	Complete

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
27	Water works	Kapsowar	192,000	192,000	100	Complete
28	Tokom Water project	Tambach	228,000	228,000	100	Complete
29	Chesitek ECD water tank	Kamariny	237,500	237,500	100	Complete
30	Kaptogochi water project	Soy South	237,500	237,500	100	Complete
31	Chepkum & Tunyo BH	Arror	272,640	272,640	100	Complete
32	Chebunet-Kapkoros-Kipyuso water project	Moiben	285,000	285,000	100	Complete
33	Kamangwang Water Project	Emsoo	285,000	285,000	100	Complete
34	Kapkerembe-soywo PVC pipeline extension	Tambach	285,000	285,000	100	Complete
35	Kapsamo water project	Soy South	285,000	285,000	100	Complete
36	kibuga w/p piping	Sengwer	285,000	285,000	100	Complete
37	Kipsambach W/P	Sengwer	285,000	285,000	100	Complete
38	Metibelio water project	Moiben	285,000	285,000	100	Complete
39	Rokwek kapseretwo water project	Soy South	285,000	285,000	100	Complete
40	Sambirir Water Project	Sambirir	300,000	300,000	100	Complete
41	Kimaisbai dam	Kapchemutwa	350,000	350,000	100	Complete
42	Kameza A.I.C Church water tank	Kamariny	380,000	380,000	100	Complete
43	Metbosoo-kachesekeer water project	Embobut	380,000	380,000	100	Complete
44	Motos-Mokoiywo water project	Kapchemutwa	380,000	380,000	100	Complete
45	Kipsero Bondeni	Sengwer	384,000	384,000	100	Complete
46	Emanon Water Project	Tambach	399,600	399,600	100	Complete
47	Repair of solar panels	Kaptarakwa	474,435	474,435	100	Complete
48	Kapchebau WP	Embobut	474,440	474,440	100	Complete
49	Chemisto water Project	Embobut	475,000	475,000	100	Complete
50	Cheptabar borehole	Emsoo	475,000	475,000	100	Complete

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
51	Embo Simit water project	Kapsowar	475,000	475,000	100	Complete
52	Emkong lower borehole	Tambach	475,000	475,000	100	Complete
53	Kamwenda Embo Tula	Kapsowar	475,000	475,000	100	Complete
54	Kapchelimo Borehole	Soy North	475,000	475,000	100	Complete
55	Kapkiyai WP	Emsoo	475,000	475,000	100	Complete
56	Kapshakwei Borehole	Soy North	475,000	475,000	100	Complete
57	Kapsitotwo Hydram	Kapyego	475,000	475,000	100	Complete
58	Kaptalamwa water project	Lelan	475,000	475,000	100	Complete
59	Kebes Water	Kapsowar	475,000	475,000	100	Complete
60	Kimaisbai water reservoir	Kapchemutwa	475,000	475,000	100	Complete
61	Purchase of water pump	Kaptarakwa	475,000	475,000	100	Complete
62	Chepsirei Tumbomei bore hole	Soy south	480,000	480,000	100	Complete
63	Luguk water project	Arror	562,760	562,760	100	Complete
64	Kewapmwun tank	Soy South	570,000	570,000	100	Complete
65	ward pipes	Kapyego	650,432	650,432	100	Complete
66	Kayoi Lower Borehole	Tambach	672,000	672,000	100	Complete
67	Mogoiywo wp	Sengwer	672,000	672,000	100	Complete
68	Seum wp	Sengwer	672,000	672,000	100	Complete
69	Matany water project	Emsoo	712,500	712,500	100	Complete
70	Kapchoge Central Water Project	Kapyego	760,000	760,000	100	Complete
71	Kapkerembe W/P	Tambach	760,000	760,000	100	Complete
72	Kiplegetet w/p	Sengwer	760,000	760,000	100	Complete
73	Sululia/kapsea water project	Kapyego	760,000	760,000	100	Complete
74	poroko water project pipe line extension	Embobut	805,000	805,000	100	Complete

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
75	ward pipes	Moiben	850,000	850,000	100	Complete
76	Kapsisi Primary water tank	Kamariny	855,000	855,000	100	Complete
77	Kilima water project	Moiben	855,000	855,000	100	Complete
78	AIC Kapsigoria water tank	Moiben	950,000	950,000	100	Complete
79	Cheptulon water project	Moiben	950,000	950,000	100	Complete
80	Embo Cherrop	Kapsowar	950,000	950,000	100	Complete
81	Kabois Water Project	Kabiemit	950,000	950,000	100	Complete
82	Kabugat-Kapshakwei water project	Soy North	950,000	950,000	100	Complete
83	Kerer water project	Lelan	950,000	950,000	100	Complete
84	Kimotiro Water Project	Emsoo	950,000	950,000	100	Complete
85	kiptengwer pema w/p	Metkei	950,000	950,000	100	Complete
86	Korober water project	Soy North	950,000	950,000	100	Complete
87	Logogo Dam	Kamariny	950,000	950,000	100	Complete
88	Lower Rimoi	Tambach	950,000	950,000	100	Complete
89	Simotwo Water Project	Kabiemit	950,000	950,000	100	Complete
90	Tulwob Sabuni dam water project	Kapchemutwa	950,000	950,000	100	Complete
91	Waon WATER PROJECT	Soy South	950,000	950,000	100	Complete
92	Wewo/Titoyo Water Project	Embobut	950,000	950,000	100	Complete
93	Chebilat Water project	Kapyego	960,000	960,000	100	Complete
94	Kachesoo WP	Sambirir	960,000	960,000	100	Complete
95	Kipchorwa- Kaptilol W/P	Metkei	960,000	960,000	100	Complete
96	Parish Water Project	Lelan	975,000	975,000	100	Complete
97	Embobut water intake and piping	Endo	1,045,000	1,045,000	100	Complete
98	kabechor w/p piping	Sengwer	1,045,000	1,045,000	100	Complete

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
99	KD water project piping & Tank	Kabimit	1,137,800	1,137,800	100	Complete
100	Kebecheng borehole	Soy North	1,235,000	1,235,000	100	Complete
101	Sosiot water project	Soy South	1,235,000	1,235,000	100	Complete
102	Yemit water project	Moiben	1,235,000	1,235,000	100	Complete
103	Ward water projects	Sengwer	1,238,400	1,238,400	100	Complete
104	Kasosurwo water project	Embobut	1,325,000	1,325,000	100	Complete
105	Kasar water project	Soy South	1,425,000	1,425,000	100	Complete
106	Kokwongoi water project	Lelan	1,425,000	1,425,000	100	Complete
107	korongoi w/p intake & pipe laying	Sengwer	1,425,000	1,425,000	100	Complete
108	Mwen water project	Chepkorio	1,425,000	1,425,000	100	Complete
109	Sititiyo Borehole	Emsoo	1,425,000	1,425,000	100	Complete
110	Kapcheptek Water Project	Chepkorio	1,484,720	1,484,720	100	Complete
111	Repair of Ward water pipelines	Kapyego	1,728,000	1,728,000	100	Complete
112	Embo Yemit-Kabarak water project	Moiben	1,900,000	1,900,000	100	Complete
113	Embotandwo Water Project(JERUSALEM)	Kapyego	1,900,000	1,900,000	100	Complete
114	Katipchepses bore hole	Soy South	1,900,000	1,900,000	100	Complete
115	Kapkulusu w/p	Metkei	2,185,000	2,185,000	100	Complete
116	ward water works	Kaptarakwa	2,375,000	2,375,000	100	Complete
117	Kotokot Water Project	Embobut	2,650,000	2,650,000	100	Complete
118	Katuiyo w/p	Metkei	2,660,000	2,660,000	100	Complete
119	Kotito borehole drilling	Soy North	2,850,000	2,850,000	100	Complete
120	Kombatich Water Project	Metkei	2,879,999	2,879,999	100	Complete
121	Kiptela water supply project (spring)	Kamariny	2,880,000	2,880,000	100	Complete
122	ward pipes	Embobut	2,908,080	2,908,080	100	Complete

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
123	Embobut-chesogom water pipe	Endo	2,945,000	2,945,000	100	Complete
124	Simat Kween water project	Endo	2,945,000	2,945,000	100	Complete
125	Kapkochur WP	Lelan	3,800,000	3,800,000	100	Complete
126	Kaptagat water project	Kaptarakwa	4,155,200	4,155,200	100	Complete
127	Chesitek East Hydrological survey	Kamariny	190,000	0	0	Ongoing
128	Kamwago water project	Chepkorio	190,000	0	0	Ongoing
129	Kiboa South hydrological survey	Kamariny	190,000	0	0	Ongoing
130	Soibei Water project	Kabiemit	190,000	0	0	Ongoing
131	Senetwo Village wp	Sengwer	192,000	0	0	Ongoing
132	Water works	Emsoo	192,000	0	0	Ongoing
133	Water works	Emsoo	192,000	0	0	Ongoing
134	Kessup sublocation Kayoi lower Borehole	Tambach	285,000	0	0	Ongoing
135	Cheptarit Primary School	Emsoo	300,000	0	0	Ongoing
136	Emmanon tank repair additional funds	Tambach	427,500	0	0	Ongoing
137	Kapsaina water project	Lelan	475,000	0	0	Ongoing
138	Kipka sublocation Kabore Borehole	Tambach	475,000	0	0	Ongoing
139	Construction of water pans	Kamariny	570,000	0	0	Ongoing
140	Water works	Kamariny	576,000	0	0	Ongoing
141	Cheberen Borehole	Kamariny	665,000	0	0	Ongoing
142	Kapkubur water project	Tambach	665,000	0	0	Ongoing
143	Kiptabus Pri Borehole W/P	Kamariny	665,000	0	0	Ongoing
144	Kamorombi BH	Kamariny	768,000	0	0	Ongoing
145	Chewenga WP	Sambirir	855,000	0	0	Ongoing
146	Kaplamai water project	Kamariny	950,000	0	0	Ongoing

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
147	Koike water project	Soy North	950,000	0	0	Ongoing
148	Teldet Solarisation project	Metkei	960,000	0	0	Ongoing
149	Senetwo-Mosorto-Chekeren	Chepkorio	999,400	0	0	Ongoing
150	Mwomwo -Jemunada Project	Moiben	999,999	0	0	Ongoing
151	Embong'omo Water Project	Moiben	1,200,000	0	0	Ongoing
152	Chebonet Primary water tank	Kamariny	1,235,000	0	0	Ongoing
153	Kiptabus water bore hole	Kamariny	1,248,000	0	0	Ongoing
154	Chepkitony Pry Borehole	Kamariny	1,317,015	0	0	Ongoing
155	Kaptomut water project	Moiben	1,425,000	0	0	Ongoing
156	Muguso water project	Soy South	1,425,000	0	0	Ongoing
157	Samich Water Project	Chepkorio	1,449,500	0	0	Ongoing
158	Chemulany water project	Lelan	1,615,000	0	0	Ongoing
159	Kamurto Water Project	Lelan	1,615,000	0	0	Ongoing
160	Chebulbai Water Project	Moiben	1,900,000	0	0	Ongoing
161	Yatia	Tambach	1,092,500	0	0	Ongoing
162	Kapkiyai water project	Soy North	1,900,000	0	0	Ongoing
163	Kasaburwa water tank at koibirir	Endo	1,900,000	0	0	Ongoing
164	Kipka sublocation Borehole Completion	Tambach	1,900,000	0	0	Ongoing
165	Kwondikonin water tank	Endo	1,900,000	0	0	Ongoing
166	Chebulbai Water Project	Moiben	1,998,810	0	0	Ongoing
167	Kogibor Water Project	Kabiemit	2,090,000	0	0	Ongoing
168	Lamaiwet w/p	Metkei	2,185,000	0	0	Ongoing
169	Enoo Water Project	Emsoo	2,470,000	0	0	Ongoing
170	Cheboge Water project	Metkei	2,660,000	0	0	Ongoing

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th June 2026	Absorption Rate (%)	Projects status
171	Rogor W/P	Sengwer	2,849,600	0	0	Ongoing
172	Rokocho Sub-location Koibakakibii borehole	Soy North	2,850,000	0	0	Ongoing
173	Kongurat water project	Endo	2,945,000	0	0	Ongoing
174	Ngarwa Kapkitany chebili Kochoror kasang water project	Endo	2,945,000	0	0	Ongoing
175	Kamariny primary borehole	Kamariny	3,040,000	0	0	Ongoing
176	Chelingwa Borehole W/P	Kamariny	3,227,337	0	0	Ongoing
177	Kipkatum water project	Kaptarakwa	3,325,000	0	0	Ongoing
178	Kiptorok spring protection	Tambach	500,000	0	0	Ongoing
179	Kabutii borehole	Tambach	300,000	0	0	Ongoing
180	Kapchelos Water Project	Kapsowar	380,000	0	0	Ongoing
181	Kapkole Water Tank	Kapsowar	380,000	0	0	Ongoing
182	FloCCA	Countywide	434,690,316	240,006,105	194,684,211	Ongoing
183	ward water works	Tambach	460,000	0	0	Ongoing

Expenditure by programme and sub programme

Overall, the department's 55.0 percent absorption rate reflects moderate financial performance, but masks considerable variation between programmes. The near-full absorption achieved under administrative support and environmental management demonstrates relatively effective execution of routine and operational activities, while the lower absorption under water Services and particularly Climate Change Management indicates challenges in implementing conditional grants development-oriented programmes. Going forward, the department will strengthen project readiness, procurement planning, utilization of conditional funds, contract management, technical supervision and monitoring of development projects, particularly for large climate change and water investments. Greater emphasis should also be placed on ensuring that projects included in the budget have adequate technical designs, clear implementation schedules, procurement plans and realistic annual targets to improve both budget absorption and delivery of planned outputs and outcomes.

Table 37: Expenditure by programme and sub programme

Programme	Sub-Programme	Gross Approved Estimates FY 2025/26	Actual Expenditure as of 30th June 2026	Absorption Rate (%)
General administration and support services	General Administration and Support Services	66,630,009	64,829,562	97.3%
Water Services	Water Services	237,539,604	178,396,940	75.1%
Environmental Management	Environmental Management	25,234,347	24,694,480	97.9%
Climate change management	Climate Change Management	434,690,316	152,684,856	35.1%
	Sub-Total	764,094,276	420,605,838	55.0%

3.5.2. Non-financial performance for the period

During the period under review, the department of water enhanced access to safe, reliable, and sustainable water supply through the implementation of strategic water infrastructure projects across the county during the 2025/26 financial year. During the 2025/26 financial year, the department delivered a broad set of achievements spanning water infrastructure, as well as reforestation, climate resilience, and livestock support under the FloCCA programme.

On the water infrastructure front, the department constructed 32 masonry tanks and 33 intakes, while laying 123 kilometres of pipeline and drilling 10 boreholes to expand access to clean water for communities. The Flocca initiative drove an ambitious agroforestry and catchment protection effort. Farmers received 300,280 avocado seedlings, 323,600 coffee seedlings, 5,000 pixie seedlings, and 44,720 mango seedlings, while an additional 2,000,000 exotic seedlings were distributed to schools and farmers to support wider greening efforts. This was underpinned by the establishment of 12 model tree nurseries and the protection of 289 hectares of catchment and wetland areas. To help farmers manage water more effectively, 500 water pan liners were distributed, and 20 schools were re-greened as part of the environmental restoration push.

Climate resilience work was also strengthened through 127 Environmental and Social Impact Assessments (ESIAs) conducted on infrastructure development projects. This complemented further

water investments, including 13 additional kilometres of pipeline, 4 more boreholes, 6 additional intakes, and the solarization of 5 water schemes — improving both access and sustainability of water systems.

Finally, the programme supported livestock and pasture management by rolling out disease control interventions across 20 wards and distributing 333 kg of Bhoma Rhodes grass to strengthen pasture resources for farmers. Together, these results reflect significant progress in expanding water access, restoring degraded landscapes, and building climate resilience across the county.

Table 40: Non-financial performance

Programme: P.1 General Administration and Support Services					
Outcome: Improved Efficiency in Service Delivery					
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Sub Programme: SP 1.1 General Administration and Support Services					
Administration	Service delivery enhanced	No. of Supervisions done	50	30	0
		No. of staff trained	10	1	-9
		No. of Performance Appraisal Systems (PAS)	25	30	5
Programme: P2. Water Services					
Outcome: Increased access to clean water in adequate quantities					
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Water Services	Intake structures constructed	No. of intake structures constructed	35	33	-2
	Pipeline laid and extended	Km. of pipeline laid and extended	123	130	-7
	Pipeline renovated	Km. of Pipeline renovated	2	2	0
	Masonry Water tanks constructed	No. of Masonry water tanks constructed	35	32	-3
	Water tanks purchased and installed	No. of Water tanks purchased	4	4	0
	Boreholes surveyed, drilled, and equipped.	No. of boreholes surveyed, drilled, and equipped	15	10	-5
Programme: P3. Environmental Management					
Outcome: Improved environmental quality and sustainability.					
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Environmental Management	Wetlands, Springs and riparian areas protected	Ha. of Wetlands, Springs and riparian areas protected	1	0	-1
	Intakes fenced and protected with planting giant bamboos	No. of Intakes fenced and protected with planting giant bamboos	1	0	-1
Programme: P4. Climate Change Management					
Outcome: Enhanced adaptive capacity and resilience to climate Change					

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
	Fragile ecosystems Rehabilitated & protected	No. of fragile ecosystem rehabilitated	7	7	0
	Green energy initiatives adopted	No. of solar water pumping systems installed	9	9	0
	Advocacy meetings conducted	No. of advocacy meetings conducted	35	20	-15
	ESIA compliance	No. of ESIA conducted on climate resilience infrastructure	130	127	-3

3.5.3. Challenges and Recommendations

Challenges

- Human Capital Deficits: Severe shortage of specialized technical personnel facilitate project implementation across sectors, including civil, structural and water engineers, GIS professionals, hydrologists, and certified plumbers.
- Land Encroachment & Loss of Public Utility Space: Uncontrolled encroachment on public land, utility reserves, and riparian zones, leading to high land acquisition costs and project delays.
- Market Price Volatility & Budgetary Pressures: Fluctuating costs of essential building and construction materials (cement, steel, bitumen, pipes, culverts), causing budget overruns and contract variations.
- Equipment & Infrastructure Shortages: Acute deficit in operational equipment, including modern drilling rigs, hydro-geophysical testing equipment, and GIS/surveying hardware and software.
- Low Water Coverage & Aquifer Depletion: Insufficient water distribution networks paired with low-yielding or dry boreholes caused by inadequate pre-drilling hydrogeological assessments and seasonal water table drops.
- Aging Networks & High Non-Revenue Water (NRW): High water losses due to deteriorating pipe networks, frequent line bursts, unmetered connections, and inadequate water monitoring systems.
- Deficient Waste Management Facilities: Lack of integrated solid waste processing infrastructure, including structured collection networks, transfer stations, sanitary landfills, and material recovery/sorting facilities within urban centers.
- Climate Vulnerability & Environmental Degradation: High exposure to climate risks—such as flash floods, soil erosion, landslides, and watershed degradation—compounded by deforestation and unmonitored waste discharge into natural ecosystems.

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. 607,387,061 against a budget of Kshs. 730,493,481 translating to an overall absorption rate of 83 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	388,528,194	381,327,246	98
Operations and Maintenance	168,993,548	161,510,496	96
Capital Expenditure	172,971,739	64,549,321	37
Totals	730,493,481	607,387,061	83

Recurrent Expenditure Performance

Recurrent expenditure was Ksh. 542,837,740 against a budget of Kshs. 557,521,742 recorded an absorption rate of 97 percent. The expenditure incurred on personnel emoluments was Ksh. 381,327,246 while the expenditure incurred on Operations and maintenance was Ksh. 161,510,496 translating to an absorption of 98 and 96 percent respectively.

Development Expenditure Performance

The department during the period under review incurred an expenditure of Ksh. 64,549,321 against a budget of Ksh. 172,971,739 on development allocation translating to 37 percent absorption. The absorption rate was low due to a delayed procurement process. The performance is expected to improve in the subsequent quarters.

Table 34: Department of Education and Technical Training Development Budget Expenditure Performance

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
1	Construction of toilet and ward tank Kipkener primary	Arror	525,960	503,970	95.82%	Complete
2	Kilos ECDE	Arror	500,000	479,320	95.86%	Complete
3	Kapalwat ECD	Chepkorio	3,000,000	2,879,300	95.98%	Complete
4	Masorto ECD	Chepkorio	3,000,000	2,880,000	96.00%	Complete
5	Flax ECDE	Chepkorio	500,000		0.00%	Ongoing
6	Tachasis ECD	Chepkorio	500,000		0.00%	Ongoing
7	Kapkoros-Kemeloi ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	2,879,400	95.98%	Complete
8	Kapnuria ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	2,880,000	96.00%	Complete
9	Construction and equipping of Kaploet ECDE	Cherangany/Chebororwa	3,000,000		0.00%	Ongoing
10	Kipkochirio ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	2,874,980	95.83%	Complete
11	Kaploet ECD	Cherangany/Chebororwa	3,000,000		0.00%	Ongoing
12	Moror ECDE	Embobut/Embolot	2,892,000		0.00%	Ongoing
13	Cheptany ECDE	Embobut/Embolot	750,000	719,990	96.00%	Complete
14	Chemisto ECDE	Embobut/Embolot	500,000	480,000	96.00%	Complete
15	Mungwa ECDE twin toilet	Embobut/Embolot	500,000	479,600	95.92%	Complete
16	Lemeywo ECDE	Embobut/Embolot	3,500,000		0.00%	Ongoing
17	Kokwao primary school	Emsoo	3,000,000		0.00%	Ongoing
18	Melaa ECDE	Emsoo	2,000,000		0.00%	Ongoing
19	Kasawar ECDE	Endo	2,913,522		0.00%	Ongoing

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
20	Construction of Kapchemwony ECDE	Endo	3,100,000		0.00%	Ongoing
21	Karena ECDE	Endo	3,100,000	2,879,790	92.90%	Complete
22	Kapkain ECDE	Endo	3,100,000	2,976,000	96.00%	Complete
23	Kipkoroisi ECDE	Kabiemit	3,000,000	2,880,000	96.00%	Complete
24	Chemosong ECDE	Kabiemit	3,000,000		0.00%	Ongoing
25	Kewapsui ECDE	Kabiemit	3,000,000		0.00%	Ongoing
26	kapteren, Simotwo and Kipchawat ECD Centres	Kamariny	300,000		0.00%	Ongoing
27	Sergoit Primary ECD	Kamariny	1,200,000	1,152,000	96.00%	Complete
28	Completion of Kapkoi ECD	Kamariny	400,000	383,000	95.75%	Complete
29	Completion of Kutwopmoso ECD	Kamariny	200,000	192,000	96.00%	Complete
30	Sergoit primary ECD	Kamariny	300,000		0.00%	Ongoing
31	Kobil ECD	Kapchemutwa	350,000	336,000	96.00%	Complete
32	Kapsio ECD	Kapchemutwa	300,000	287,920	95.97%	Complete
33	Iten ECD	Kapchemutwa	400,000		0.00%	Ongoing
34	Orapno ECD	Kaptarakwa	3,000,000		0.00%	Ongoing
35	Kipkalwa ECD	Kaptarakwa	3,000,000		0.00%	Ongoing
36	Tebe ECDE	Kapyego	800,000		0.00%	Ongoing
37	Tangul ECDE	Kapyego	500,000		0.00%	Ongoing
38	Kapsanayan ECDE	Kapyego	500,000		0.00%	Ongoing
39	Kapsanayan ECDE	Kapyego	500,000	479,990	96.00%	Complete

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
40	Kamasia ECDE	Kapyego	400,000		0.00%	Ongoing
41	Kuserwa ECDE	Lelan	3,091,353		0.00%	Ongoing
42	Teltet ECD Modern staff toilet	Metkei	500,000		0.00%	Ongoing
43	Simbeywet ECD	Moiben Kuserwo	3,000,000	2,880,000	96.00%	Complete
44	Kaplenge ECD class	Moiben Kuserwo	4,000,000		0.00%	Ongoing
45	Itungi ECD	Sambirir	3,300,000		0.00%	Ongoing
46	Chelimwo ECD	Sambirir	3,300,000		0.00%	Ongoing
47	Ngachar ECD	Sambirir	3,300,000		0.00%	Ongoing
48	Kaptora ECDE	Sambirir	690,000	689,250	99.89%	Complete
49	Kapkutung ECDE	Sengwer	800,000		0.00%	Ongoing
50	Kibuga ECDE	Sengwer	1,000,000		0.00%	Ongoing
51	Chepness ECDE Construction	Sengwer	2,800,000		0.00%	Ongoing
52	Kipteberwo ECDE	Soy North	2,500,000		0.00%	Ongoing
53	Tarokwane ECDE	Soy South	3,100,000		0.00%	Ongoing
54	Sarbab ECDE	Soy South	3,100,000		0.00%	Ongoing
55	Chop ECDE	Soy South	500,000	479,360	95.87%	Complete
56	Flousper ECDE	Soy South	500,000	480,000	96.00%	Complete
57	Kapkerembe ECD Toilet construction	Tambach	300,000	287,920	95.97%	Complete
58	Kaptomonger ECD Toilet construction	Tambach	300,000		0.00%	Ongoing
59	Kapcheptek ECD	Chepkorio	300,000		0.00%	Ongoing

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
60	Maron ECDE	Embobut/Embolot	500,000	479,990	96.00%	Complete
61	Chawis Primary	Embobut/Embolot	500,000	480,000	96.00%	Complete
62	Kiptingo ECD	Kamariny	250,000		0.00%	Ongoing
63	Kibargoiyet ECD	Kamariny	300,000		0.00%	Ongoing
64	Renovation of 3 ECDs in Kapkessum	Kapchemutwa	500,000	479,975	96.00%	Complete
65	Renovation of Chebokokwo ECD and purchase of play equipment	Kapchemutwa	600,000	479,200	79.87%	Complete
66	Kamelei ECD	Kapyego	800,000	767,800	95.98%	Complete
67	Tenderwa ECD	Kapyego	500,000		0.00%	Ongoing
68	Kapero ECD	Kapyego	500,000	479,650	95.93%	Complete
69	Changach Barak ECD	Soy North	1,000,000		0.00%	Ongoing
70	Koilebel ECDE	Soy South	300,000		0.00%	Ongoing
71	Koitolil SDA ECDE	Soy South	300,000		0.00%	Ongoing
72	Kuriot ECD Renovation & equipping	Tambach	500,000	477,790	95.56%	Complete
73	Koptega ECD	Chepkorio	100,000		0.00%	Ongoing
74	Kulwane ECD	Chepkorio	100,000		0.00%	Ongoing
75	Chepkorio ECD	Chepkorio	100,000		0.00%	Ongoing
76	St. Michael Primary	Embobut/Embolot	500,000	479,970	95.99%	Complete
77	Barberi ECDE	Endo	1,000,000		0.00%	Ongoing
78	School for the deaf	Kapchemutwa	200,000		0.00%	Ongoing
79	Chepsigot Special School ECDE	Soy North	300,000		0.00%	Ongoing

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
80	Sacha ECD	Soy North	500,000	480,000	96.00%	Complete
81	Kaptoror ECDE	Soy South	100,000		0.00%	Ongoing
82	kasar ECDE	Soy South	400,000		0.00%	Ongoing
83	Koitial VTC	Arror	4,000,000		0.00%	Ongoing
84	Kapkei Polytechnic	Emsoo	1,000,000		0.00%	Ongoing
85	Tambul VTC	Kabiemit	500,000		0.00%	Ongoing
86	Tambul vocational training	Kabiemit	3,500,000		0.00%	Ongoing
87	Kiplabai VTC	Kapsowar	10,000,000		0.00%	Ongoing
88	Kitany VTC	Kaptarakwa	5,000,000		0.00%	Ongoing
89	Kapcherop VTC Construction of workshops	Sengwer	2,000,000	1,920,000	96.00%	Ongoing
90	Maron VTC	Embobut/Embolot	846,640		0.00%	Ongoing
91	Chesongoch VTC	Endo	999,850		0.00%	Ongoing
92	Chesongoch VTC	Endo	1,000,000		0.00%	Ongoing
93	Flax twin ECD	Chepkorio	70,660		0.00%	Ongoing
94	Kapchebit VTC Dormitory Construction	Cherangany/Chebororwa	2,499,650	2,499,650	100.00%	Complete
95	Kapchebit VTC	Cherangay/ Chebororwa	1,197,700	1,197,700	100.00%	Complete
96	Cheptany ECD Completion	Embobut/ Embolot	500,000	499,210	99.84%	Complete
97	Ng'ang'asa ECD Gate and Fence	Emsoo	300,000		0.00%	Roll overs
98	Kermuk ECD	Emsoo	246,000		0.00%	Ongoing
99	Kapkei VTC Administration Block and workshop	Emsoo	4,000,000	3,786,920	94.67%	Complete

No	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure in the FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges
100	Kaptum Primary Ecd	Emsoo	2,899,000	2,899,000	100.00%	Complete
101	Chesongoch VTC Gate and toilets	Endo	1,495,000	1,495,000	100.00%	Complete
102	Tinone ECD ECD floor repairs	Kabiemit	499,960	499,960	100.00%	Complete
103	Sergoit ECD toilet	Kamariny	500,000		0.00%	Ongoing
104	Kamariny ECDE	Kamariny	400,000		0.00%	Ongoing
105	Kapkoi Primary ECD	Kamariny	446,000	446,000	100.00%	Ongoing
106	Kapsio Primary ECDE toilets	Kapchemutwa	300,000		0.00%	Ongoing
107	Construction of 4 door toilet	Kapchemutwa	310,000		0.00%	Ongoing
108	Mindililwo ECD	Kapchemutwa	800,000		0.00%	Ongoing
109	Kaplogoi ECD	Kaptarakwa	3,000,000	2,996,630	99.89%	Ongoing
110	Kapchemurkeldet ECD	Kapyego	500,000		0.00%	Ongoing
111	Kibirech VTC twin workshop	Lelan	2,999,970	2,999,970	100.00%	Complete
112	Teldet ECD	Metkei	100,650		0.00%	Ongoing
113	Kasaon ECD Centre	Sengwer	2,700,000	2,699,935	100.00%	Complete
114	Chekobei EDCE	Soy North	2,500,000	2,500,000	100.00%	Ongoing
115	Muskut twin ECD classroom	Soy South	97,824	65,086	66.53%	Complete
	TOTAL		172,971,739	64,549,226	37.32%	

Expenditure by programme and sub programme

During the FY 2025/26, general administration and support services programme and VTC quality control and support recorded the highest absorption of 100 percent while VTC infrastructure development recorded the lowest absorption of 33 percent.

Table 37: Education and Technical Training Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	406,355,900	406,163,584	100
Programme 2: Pre-Primary Education			
SP2.1 Pre-primary Infrastructure Development	127,519,337	50,437,321	40
SP2.2 Pre-primary Quality Control and Support	54,779,277	37,374,156	68
Programme 3: Technical and Vocational Training			
SP3.1 VTC Infrastructure Development	42,538,880	14,112,000	33
SP3.2 VTC Quality Control and Support	99,300,087	99,300,000	100
Total Expenditure of Vote	730,493,481	607,387,061	83

3.6.2. Non-financial performance for the period

During the period under review, the department technical team made 75 supervisory visits and assessed 56 institutions for quality assurance and standards, and approved 14 climate proof designs. In addition, the department equipped 2 ECD centres, constructed 2 workshops, and equipped one workshop. The number of learners that were supported with bursaries were 7,300 across the county in various schools and disbursed capitation for 322 VTC trainees to various institutions.

Table 40: Education and Technical Training Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
General Administration & Support Services	General Administration & Support Services	Education & Technical Training	Improved service delivery	Performance Appraisals	4	4	0
				No. of staff trained	40	40	0
				No of baseline surveys carried out	1	2	1
			Compliance to set standards & norms.	No of institutions assessed for quality assurance and standards	100	56	-44
				No. of supervisory visits.	80	75	-5
Pre-Primary Education	Pre-primary Infrastructure development	Education & Technical Training	Disability friendly classrooms constructed/repared	No. of disability friendly classrooms constructed/repared	76	13	-63
				No. of climate proof designs developed	31	14	-17
	Pre-primary quality control and support	Education & Technical Training	ECD learners provided with Capitation	No of capitation beneficiaries	27,025	24,300	-2,725
			ECD centres equipped with play equipment	No of ECD centres equipped	6	2	-4
			ECD learners provided with digital equipment	No of beneficiaries' learners	15,273	0	-15,273

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
Vocational Education and Training	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	6	-3
			Workshops equipped	No of workshops equipped	2	1	-1
	VTC quality control and support	Education & Technical Training	VTC trainees provided with capitation	No. of capitation beneficiaries	410	322	-88
			Students provided with bursary disaggregated by gender	No. of bursary beneficiaries disaggregated by gender	10,390	7,300	-3,090

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. 1,864,009,396 against a budget of Kshs. 2,439,432,599 translating to an overall absorption rate of 76.41 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	1,488,657,802	1,488,537,802	99.99
Operations and Maintenance	685,204,989	275,045,776	40.14
Capital Expenditure	265,569,808	100,425,818	37.82
Totals	2,439,432,599	1,864,009,396	76.41

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 1,763,583,578 against a budget of Kshs. 2,173,862,791 recording an absorption rate of 56.68 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 81.13 percent. Expenditure on Operations and Maintenance recorded was Kshs 275,045,776 against a budget of Kshs. 685,204,989 indicating an absorption of 40.14 percent.

Development Expenditure Performance

Development expenditure during the period under review was ksh.100,425,818 against a budget of Kshs. 265,569,808 indicating an absorption of 37.82 percent. Development absorption was relatively low due to the challenges relating to migration to eGP procurement SYSTEM.

Table 34: Department of Health Services Budget Expenditure Performance

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
1	Automation of Health Facilities	Arror	282,000	281,500	99.82%	COMPLETE
2	Kapchemuta heath Centre	Arror	1,630,960	1,069,650	65.58%	COMPLETE
3	Kapchemuta Health Center	Arror	3,840,000	3,837,000	99.92%	COMPLETE
4	Tunyo Dispensary Morgue	Arror	290,100	289,800	99.90%	COMPLETE
5	Kapkata dispensary	Arror	570,000		0.00%	ONGOING
6	Tunyo dispensary	Arror	1,632,000	1,628,780	99.80%	COMPLETE
7	Kapkata dispensary	Arror	288,000		0.00%	ONGOING
8	Kapkata dispensary burning chamber	Arror	480,000	480,000	100.00%	COMPLETE
9	Arror ward public health motorbike	Arror	666,000	556,000	83.48%	COMPLETE
10	Chepkorio H/C	Chepkorio	209,858	0	0.00%	ONGOING
11	Chepkorio health centre	Chepkorio	960,000	0	0.00%	ONGOING
12	Nyaru dispensary	Chepkorio	980,000		0.00%	ONGOING
13	Flax Dispensary	Chepkorio	576,000	575,964	99.99%	COMPLETE
14	Kapalwat Dispensary	Chepkorio	480,000	479,982	100.00%	COMPLETE
15	Chepkorio Health Center Theatre	Chepkorio	4,800,000		0.00%	ONGOING
16	Lelboinet Health centre	Chepkorio	96,000		0.00%	ONGOING
17	Automation of Health Facilities	Cherangany/Chebororwa	576,000	575,900	99.98%	COMPLETE
18	Chebororwa H/C	Cherangany/Chebororwa	2,400,000	2,399,990	100.00%	COMPLETE

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
19	Chebororwa H/C	Cherangany/Chebororwo	9,600,000	9,303,935	96.92%	COMPLETE
20	Tenden dispensary construction	Cherangany/Chebororwa	768,000	767,900	99.99%	COMPLETE
21	Counterpart infrstructural support	County	7,800,000		0.00%	ONGOING
22	KDSP	County	8,334,768		0.00%	ONGOING
23	Iten County Referral Hospital	County	7,766,288		0.00%	ONGOING
24	Tot sub-County Hospital	County	845,130		0.00%	ONGOING
25	Kapcherop sub county Hospital	County	1,895,539	769,900	40.62%	ONGOING
26	Kamogo Health Center	Embobut/Embolot	4,320,000	2,599,440	60.17%	COMPLETE
27	Mungwo dispensary OPD	Embobut/Embolot	3,840,000	3,839,650	99.99%	COMPLETE
28	Kamogo Health Centre	Embobut/Embolot	752,104		0.00%	ONGOING
29	Kamago health center	Embobut/Embolot	4,800,740	2,402,000	50.03%	COMPLETE
30	Kapchebau Dispensary	Embobut/Embolot	529,184		0.00%	ONGOING
31	Wewo/Titoyo Dispensary	Embobut/Embolot	3,840,000		0.00%	ONGOING
32	Endul Dispensary laboratory	Embobut/Embolot	1,920,000	0	0.00%	ONGOING
33	Endul Dispensary	Embobut/Embolot	910,000		0.00%	ONGOING
34	Marichor dispensary	Embobut/Embolot	768,000	768,000	100.00%	COMPLETE
35	Automation of Health Facilities	Emsoo	432,000	431,500	99.88%	COMPLETE
36	Kaptum Dispensary	Emsoo	960,000		0.00%	ONGOING
37	Chegilet Health Centre	Emsoo	1,920,000		0.00%	ONGOING
38	Kabulwo Dispensary	Emsoo	480,000	479,000	99.79%	COMPLETE

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
39	Kibendo Health Centre	Emsoo	960,000	959,400	99.94%	COMPLETE
40	Kamoingon Dispensary	Emsoo	700,000		0.00%	ONGOING
41	Kaptum Dispensary	Emsoo	1,920,000	1,919,300	99.96%	COMPLETE
42	Automation of Health Facilities	Endo	288,000	287,500	99.83%	COMPLETE
43	Malkich dispensary	Endo	800,000	799,900	99.99%	COMPLETE
44	TOT sub-county hospital	Endo	9,270,440	799,900	8.63%	COMPLETE
45	Tot Sub County Hospital	Endo	551,601		0.00%	ONGOING
46	Malkich Dispensary	Endo	500,200	475,874	95.14%	COMPLETE
47	Kabetwa Health Centre Maternity	Endo	1,000,000		0.00%	ONGOING
48	Ketigoi Maternity Equipment	Kabiemit	480,000		0.00%	ONGOING
49	tulwobei dispensary	Kabiemit	672,000		0.00%	ONGOING
50	Kabiemit Dispensary	Kabiemit	520,000		0.00%	ONGOING
51	Simotwo Health Centre	Kabiemit	2,000,000		0.00%	ONGOING
52	Ketigoi Dispensary Plumbing	Kabiemit	96,000		0.00%	ONGOING
53	Simotwo Dispensary fencing	Kabiemit	288,000	287,740	99.91%	COMPLETE
54	Kipsoen Dispensary	Kamariny	5,280,000	5,279,670	99.99%	COMPLETE
55	Kapteren HC	Kamariny	1,632,000	1,632,000	100.00%	COMPLETE
56	Katalel dispensary	Kamariny	400,000	400,000	100.00%	COMPLETE
57	Katalel dispensary	Kamariny	300,816	300,816	100.00%	COMPLETE
58	Kapteren HC	Kamariny	740,500	739,184	99.82%	COMPLETE

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
59	Sergoit health Center upgrading	Kamariny	4,800,000		0.00%	ONGOING
60	Kombabelio Dispensary upgrading	Kamariny	1,920,000		0.00%	ONGOING
61	Kapteren Health Centre	Kamariny	480,000	480,000	100.00%	COMPLETE
62	Msekekwa Health Centre	Kapchemutwa	288,000		0.00%	ONGOING
63	Msekekwa Health Centre	Kapchemutwa	849,883	849,000	99.90%	COMPLETE
64	Kapsowar Health Centre	Kapsowar	1,920,000		0.00%	ONGOING
65	Matira Dispensary	Kapsowar	960,000	959,998	100.00%	COMPLETE
66	Kaptabuk Dispensary	Kapsowar	960,000	959,900	99.99%	COMPLETE
67	Kaptabuk dispensary	Kapsowar	1,485,300	1,484,960	99.98%	COMPLETE
68	sangurur dispensary	Kapsowar	361,613	359,740	99.48%	COMPLETE
69	Kapsowar Health Centre	Kapsowar	900,000	899,325	99.93%	COMPLETE
70	Matira Dispensary	Kapsowar	1,920,000		0.00%	ONGOING
71	Kaptarakwa Sub County Hospital	Kaptarakwa	1,920,000	1,920,000	100.00%	COMPLETE
72	Kaptarakwa Sub County Hospital	Kaptarakwa	1,440,000	1,440,000	100.00%	COMPLETE
73	Kaptarakwa Sub County Hospital	Kaptarakwa	960,000	440,000	45.83%	COMPLETE
74	Connecting electricity to Kiptulos Dispensary	Kaptarakwa	300,000		0.00%	ONGOING
75	Kaptagat Health Center	Kaptarakwa	480,000	479,700	99.94%	COMPLETE
76	Kabalbarakwo dispensary	Kaptarakwa	480,000	475,000	98.96%	COMPLETE
77	Kalya Dispensary	Kapyego	480,000		0.00%	ONGOING
78	Kapyego Health Centre	Kapyego	1,440,000		0.00%	ONGOING

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
79	Kapyego Health Centre	Kapyego	6,280,000		0.00%	ONGOING
80	Kalya Dispensary	Kapyego	250,000	250,000	100.00%	COMPLETE
81	Kalya Dispensary	Kapyego	250,000	250,000	100.00%	COMPLETE
82	Kamasia Health Centre OPD	Kapyego	5,884,000		0.00%	ONGOING
83	Kararia dispensary renovation	Kapyego	1,920,000	1,919,900	99.99%	COMPLETE
84	Segut Dispensary	Kapyego	288,000	287,950	99.98%	COMPLETE
85	Kabererwo Dispensary	Lelan	960,000	959,000	99.90%	COMPLETE
86	Kaptalamwa Health Centre	Lelan	500,131		0.00%	ONGOING
87	Kaptalamwa HC	Lelan	9,600,000	5,500,078	57.29%	ONGOING
88	Kaberwo Dispensary	Lelan	500,200	500,000	99.96%	COMPLETE
89	Kimnai Health Centre	Lelan	9,600,000		0.00%	ONGOING
90	Kibigos Dispensary	Lelan	480,000	479,978	100.00%	COMPLETE
91	Kipkundul Dispensary	Lelan	672,000	670,400	99.76%	COMPLETE
92	Kaptalamwa Health Center	Lelan	9,600,000	9,305,215	96.93%	COMPLETE
93	Labot Dispensary	Lelan	96,000		0.00%	ONGOING
94	Kamwosor Sub County Hospital	Metkei	1,180,000	1,099,900	93.21%	COMPLETE
95	Tabare Dispensary	Metkei	1,500,000	1,499,550	99.97%	COMPLETE
96	Kipsaos Dispensary	Metkei	1,000,000		0.00%	ONGOING
97	Kiptengwer Dispensary	Metkei	500,000	500,000	100.00%	COMPLETE
98	Kapchorwa dispensary	Metkei	480,000		0.00%	ONGOING

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
99	Kaplenge Dispensary	Moiben/Kuserwo	288,000	287,950	99.98%	COMPLETE
100	Katee Dispensary	Moiben/Kuserwo	288,000	288,000	100.00%	COMPLETE
101	Simbeywet Dispensary	Moiben/Kuserwo	48,000		0.00%	ONGOING
102	Bungwet dispensary	Moiben/Kuserwo	479,998	473,100	98.56%	COMPLETE
103	Cheptongei Health Centre	Moiben/Kuserwo	9,600,000	6,041,273	62.93%	COMPLETE
104	Chogoo Dispensary	Moiben/Kuserwo	1,920,000	1,899,380	98.93%	COMPLETE
105	Tuturungl H/C	Sambirir	500,000		0.00%	ONGOING
106	Chesoi Health Centre/Sub County Hospital	Sambirir	30,728,800		0.00%	ONGOING
107	Mogil Health Centre	Sambirir	4,341,830		0.00%	ONGOING
108	Chesoi mortuary soak pit	Sambirir	200,000	199,930	99.97%	COMPLETE
109	Chesetan Dispensary	Sambirir	2,016,000		0.00%	ONGOING
110	Chesetan Dispensary	Sambirir	960,000		0.00%	ONGOING
111	Korongoi dispensary OPD construction	Sengwer	2,880,000		0.00%	ONGOING
112	Kipsero Dispensary	Sengwer	400,000	399,926	99.98%	COMPLETE
113	Changach Barak Dispensary Laboratory	Soy North	960,000		0.00%	ONGOING
114	Muskut Health Centre	Soy North	1,440,000	1,440,000	100.00%	COMPLETE
115	Biretwo Health Centre	Soy North	1,440,000	1,439,920	99.99%	COMPLETE
116	Cheptebo dispensary	Soy North	1,000,000	999,720	99.97%	COMPLETE
117	changach dispensary	Soy North	500,000	500,000	100.00%	COMPLETE
118	Epke dispensary	Soy North	480,000		0.00%	ONGOING

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th June 2026 (Kshs.)	Absorption (%)	Project Status
119	Simit Community dispensary	Soy North	288,000	288,000	100.00%	COMPLETE
120	Simit Community dispensary	Soy North	192,000	191,960	99.98%	COMPLETE
121	Turesia dispensary	Soy South	492,000		0.00%	ONGOING
122	Flouspar Health Centre	Soy South	2,028,000		0.00%	ONGOING
123	Kocholwo SCH	Soy South	200,000	200,000	100.00%	COMPLETE
124	Kocholwo SCH	Soy South	200,000	200,000	100.00%	COMPLETE
125	Kocholwo SCH	Soy South	560,000	559,120	99.84%	COMPLETE
126	Kapindup Dispensary	Soy South	503,825		0.00%	ONGOING
127	Teber dispensary	Soy South	432,000	431,950	99.99%	COMPLETE
128	Tambach subcounty hospital purchase of X-ray	Tambach	4,800,000		0.00%	ONGOING
129	Tambach Sub County Hospital	Tambach	2,880,000	2,814,820	97.74%	COMPLETE
130	KWS Rimoi dispensary	Tambach	200,000		0.00%	ONGOING
131	Tambach subcounty hospital construction of X-ray room	Tambach	3,360,000		0.00%	ONGOING
132	Kewapsos Dispensary Facility maintenance	Tambach	384,000	384,000	100.00%	COMPLETE
133	Rimoi Dispensary Electricity installation(wiring)	Tambach	96,000		0.00%	ONGOING
134	Anin dispensary	Tambach	192,000		0.00%	ONGOING
135	Anin Dispensary	Tambach	200,000		0.00%	ONGOING
136	Anin Dispensary	Tambach	468,000		0.00%	ONGOING
137	Anin Dispensary	Tambach	100,000		0.00%	ONGOING
	TOTAL		265,569,808	100,425,818	37.82	

Expenditure by programme and sub programme

During the fourth quarter of FY 2025/26, Support to Health Department achieved absorption of 76.41 percent attributed majorly to the General administration and support services program for recurrent expenditure

Table 37: Health Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate(%)
Programme 6: General administration and support services			
SP6.1 General administration and support services	1,498,719,185	1,496,257,365.00	99.84
Programme 2: Public Health			
SP7.1 Community and Environmental Health	259,273,344	146,682,926.00	56.57
Programme 3: Health Services			
SP3.1 Health Services	681,440,071	221,069,106.00	32.44
Total Expenditure of Vote	2,439,432,600	1,864,009,397.00	76.41

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 40: Health Services Non-financial performance

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
General Administration and Support Services	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	11	4
			# of health personnel trained in technical/professional trainings	150	321	-171

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
	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	3	1
	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 Functional QITs/WITs	7	2	0
		Average waiting time improved	Average waiting time for outpatient consultation	6M	5M	-1
		Service charter present	% of facilities with standardized service charters	100	100	0
		Client satisfaction improved	Client satisfaction index	72	72	0
		Facilities audited for quality 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

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
		Tools printed and distributed	# of copies of data collection and reporting tools printed and distributed	5000	5,000	0
		Quality data generated	% of health facilities that passed data validation	100%	100%	0%
	Monitoring and Evaluation	Periodic and annual health plans and budget developed and implemented	# of health facilities having annual facility work plans for the current fiscal year	114	114	0
		Health stakeholder forums formed	# of sub counties with functional Health Stakeholders Form	4	4	0
		Research conducted	# of (operational) research conducted	2	0	0
		Policies developed	# of policies developed	2	2	0
		Ethical research committees established	# of ethical review committees established	1	0	1
		Quarterly performance reviews held	# of quarterly performance review meetings held	4	8	-4
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	7	0
		Climate change mainstreamed	# of trees planted	7000	4564	2436

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
		Hospitals upgraded	No. of hospitals upgraded	4	3	1
		Wards constructed	No. of wards constructed	1	2	-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	4	-3
		Hemogram Machines serviced	No. of hemogram Machines serviced	1	1	0
		HFs automated	No. of HFs automated	12	15	-3
		HFs Equipped	No. of HFs Equipped	7	11	-4
		HFs supported	No. of HFs supported	21	15	6

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
		Interns recruited	No. of interns recruited	11	23	-12
	Emergency medical services	Ambulances purchased	No. of ambulances purchased	1	1	0
		Ambulances Maintained	No. of ambulances maintained	5	12	-7
		Referrals from primary care units strengthened	% of Persons referred to hospitals, from primary care units	1,900	2,350	-450
Public Health Services	Community and Environmental Health	Functional community units established	No. of functional community health units	126	126	0
		Performance-based incentives received	No. of CHVs receiving performance-based incentives	1260	1260	0
		Referrals from community units strengthened	No. of Persons referred to facility, from Community Units	1500	1,389	111
		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	790	410
	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

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
		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	5	-3
		Dispensaries constructed	No. of dispensaries constructed	1	2	-1
		Dispensaries renovated	No. of dispensaries renovated	1	8	-7
		Facilities completed	No. of facilities completed	1	9	-8
		Facilities renovated	No. of facilities renovated	1	4	-3
		Gate and fencing done	No. of gate and fencing done	2	8	-6
		H/F renovated	No. of H/F renovated	3	4	-1
		H/Fs completed	No. of H/Fs completed	1	9	-8
		H/Fs fenced	No. of H/Fs fenced	2	8	-6
		Health facilities upgraded	No. of health facilities upgraded	1	4	-3
		Kitchens constructed	No. of kitchens constructed	1	1	0

Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
		Laboratories constructed	No. of laboratories constructed	1	6	-5
		Latrines constructed	No. of latrines constructed	1	4	-3
		Maternities completed	No. of maternities completed	1	2	-1
		Maternity constructed	No. of maternity constructed	1	2	-1
		Male and female wards constructed	No. of of male and female wards constructed	3	4	-1
		OPD blocks constructed	No. of OPD blocks constructed	3	7	-4
		Pumps installed	No. of pumps installed	1	1	0
		Septic Tanks constructed	No. of Septic Tanks constructed	2	3	-1
		Tanks purchased	No. of tanks purchased	1	1	0
		Toilets constructed	No. of toilets constructed	2	4	-2
		Xray rooms constructed	No. of xray rooms constructed	1	3	-2

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

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

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

8.0.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 290,957,655 against a budget of Kshs. 843,298,970 translating to an overall absorption rate of 34.50 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Actual Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	47,550,374	47,550,374	100.00
Operations and Maintenance	70,914,010	54,923,344	77.45
Capital Expenditure	724,834,586	188,483,937	26.00
Total	843,298,970	290,957,655	34.50

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. **102,473,718** against a budget of Kshs. **118,464,384** recording an absorption rate of 86.50 percent largely driven by Personnel Emoluments expenditure of Ksh. 47,550,374 against Ksh. 47,550,374 and Operations and Maintenance expenditure of Ksh. 54,923,344 against a budget of Kshs. 70,914,010.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 188,483,937 against a budget of Kshs. 724,834,586 indicates an absorption of 20.68 percent. Development absorption was relatively low due to ongoing procurement processes.

Table 34: Department of Lands, Physical Planning, Housing and Urban Development Development Budget Expenditure Performance

No.	Project Name	Project Description	Project Location	Approved Budget (Kshs.)- SUPP 1	Expenditure (in accrual basis) in FY 2025/26 (Kshs.)	Percentage (%) of Completion	Remarks/ Challenges faced in implementing Projects
1	Error ward Street lights installation	Installation of streetlights to centres across Error ward	Error	500,000		0.00%	Ongoing
2	Karket market land acquisition	Acquisition of land at Error for Karket market	Error	2,500,000		0.00%	Ongoing
3	Error Ward street lights installation	Installation of Streetlights at Error ward	Error	95,000		0.00%	Ongoing
4	Kapalwat Dispensary land	Debt settlement of Chemases land	Chepkorio	200,000		0.00%	Ongoing
5	Samich and kamelil land	Acquisition of land for Samich and Kamelil	Chepkorio	500,000		0.00%	Ongoing
6	Nyaru Streetlights acquisition	Street lighting at Nyaru	Chepkorio	950,000	950,000	100.00%	Complete
7	Chepkorio Streetlight maintenance and bills	Streetlights bills and maintaining of streetlights for Chepkorio	Chepkorio	237,500	237,500	100.00%	Complete
8	Samich-Compensation of land	Compensation of land-Samich	Chepkorio	338,500		0.00%	Ongoing
9	Cherangany/Chebororwa Ward Street lighting	Installation of streetlights	Cherangany/Chebororwa	2,612,500	2,612,500	100.00%	Complete
10	Tirya ECD, Number ECD, Kapnuria ECD land acquisition	Acquisition of Land for Tirya ECD, Number ECD, Kapnuria ECD 400k@	Cherangany/Chebororwa	1,200,000		0.00%	Ongoing
11	Kaplataa ECD Land Acquisition	Acquisition of Land for Kaplataa ECD	Cherangany/Chebororwa	300,000		0.00%	Ongoing
12	Magoi ECD Land Acquisition	Acquisition of land for Magoi ECD	Cherangany/Chebororwa	300,000		0.00%	Ongoing
13	Kaploet ECD Land Acquisition	Acquisition of land for Kaploet ECD	Cherangany/Chebororwa	300,000		0.00%	Ongoing

14	Sugut ECD Land Acquisition	Acquisition of land for Sugut ECD	Cherangany/Chebororwa	300,000		0.00%	Ongoing
15	Kapchebau,Kakimiti and Wewo streetlights	Installation of streetlights-Kapchebau,Kakimiti and Wewo	Embobut/Embolot	500,000		0.00%	Ongoing
16	Ng'ang'asa ECD Land acquisition	Acquisition of land for Ng'ang'asa ECD	Emsoo	700,000		0.00%	Ongoing
17	Kapkaroi Market Land acquisition	Acquisition of land for Kapkaroi Market	Emsoo	200,000		0.00%	Ongoing
18	Kapkitony Centre street lights	Installation of streetlights-Kapkitony centre	Kabiemit	700,000		0.00%	Ongoing
19	Sawaa and Chepketeret centre street lights	Installation of streetlights-Sawaa and Chepketeret centre	Kabiemit	300,000		0.00%	Ongoing
20	Kapteren Health centre and St. Alphonsus Mutei girls Street lights	Extention to Kapteren Health centre and St. Alphonsus Mutei girls	Kamariny	142,500		0.00%	Ongoing
21	Transformer installation(REREC)	REREC-installation of transformer	Kamariny	475,000		0.00%	Ongoing
22	Chelingwa/ Kapsisi/Sergoit streetlights installation	Installation of streetlights to Chelingwa/ Kapsisi/Sergoit centres	Kamariny	850,000		0.00%	Ongoing
23	Katalel Sub location roads- Compensation for land	Compensation for land for roads in Katalel Sub Location	Kamariny	700,000		0.00%	Ongoing
24	Kiboa South Land acquisition	Acquisition of Land for Kiboa South	Kamariny	1,100,000		0.00%	Ongoing
25	Chesitek East Land acquisition	Acquisition of Land for Chesitek East	Kamariny	1,100,000		0.00%	Ongoing
26	Kaptilit ECD Land acquisition	Acquisition of land for Kaptilit ECD	Kamariny	1,500,000		0.00%	Ongoing

27	Simotwo water Tank Land acquisition	Acquisition of land for Simotwo water Tank	Kamariny	250,000		0.00%	Ongoing
28	Muno Cattle Dip land acquisition	Acquisition of land for Muno Cattle Dip	Kamariny	900,000		0.00%	Ongoing
29	Yokot Dam Water tank land Acquisition	Acquisition of Land for Yokot Dam Water tank	Kamariny	1,000,000		0.00%	Ongoing
30	Kamagut land acquisition	Acquisition of Land for Kamagut	Kamariny	800,000		0.00%	Ongoing
31	Kaptilit ECDE land acquisition	Acquisition of land for Kaptilit ECD	Kamariny	1,000,000		0.00%	Ongoing
32	Kimuna land acquisition /road compensation	Acquisition of Land for road Compensation at Kimuna	Kamariny	300,000		0.00%	Ongoing
33	Kapsisi Cattle dip Land acquisition	Acquisition of Land for Kapsisi Cattle Dip	Kamariny	800,000		0.00%	Ongoing
34	Simotwo Cattle dip Land acquisition	Acquisition of Land for Simotwo Cattle Dip	Kamariny	500,000		0.00%	Ongoing
35	Kapchemutwa Ward Streetlights	Security lights installation across Kapchemutwa ward	Kapchemutwa	950,000		0.00%	Ongoing
36	Kapkole ECDE Land Acquisition	Acquisition of land for Kapkole ECDE	Kapsowar	1,000,000		0.00%	Ongoing
37	Kasakaw ECDE Land Acquisition	Acquisition of land for Kasakaw ECDE	Kapsowar	1,000,000		0.00%	Ongoing
38	ST.Paul Kapchelos ECDE Land Acquisition	Acquisition of land for ST.Paul Kapchelos ECDE	Kapsowar	1,000,000		0.00%	Ongoing
39	Kaptoror Dispensary Land Acquisition	Acquisition of land for Kaptoror Dispensary	Kapsowar	1,500,000		0.00%	Ongoing
40	Kapsowar Health Centre Land Acquisition	Acquisition of land for Kapsowar Health Centre	Kapsowar	2,000,000		0.00%	Ongoing
41	Kapsowar Market Toilet	Repair and maintenance of Kapsowar market toilet	Kapsowar	500,000	499,900	99.98%	Complete

42	Kapsowar Dumping site	Waste disposal site fencing- Kapsowar(Tarach)	Kapsowar	1,000,000	1,000,000	100.00%	Complete
43	Kipsaiya dispensary Land Acquisition	Acquisition of land for Kipsaiya dispensary	Kapsowar	1,700,000		0.00%	Ongoing
44	Chorgogon ECD Land Acquisition	Acquisition of land for Chorgogon ECD	Kapsowar	800,000		0.00%	Ongoing
45	Kaplogoi ECD land acquisition	Acquisition of land for Kaplogoi ECD	Kaptarakwa	1,400,000		0.00%	Ongoing
46	Orapno ECD land acquisition	Acquisition of land for Orapno ECD	Kaptarakwa	1,400,000		0.00%	Ongoing
47	Orapno ECD Land acquisition	Acquisition of Land for Orapno ECD	Kaptarakwa	1,000,000		0.00%	Ongoing
48	Kaplogoi ECD Land acquisition	Acquisition of Land for Kaplogoi ECD	Kaptarakwa	1,000,000		0.00%	Ongoing
49	Kipkalwa ECD Land acquisition	Acquisition of Land for Kipkalwa ECD	Kaptarakwa	500,000		0.00%	Ongoing
50	Tangul street lights installation	Installation of street lights at Tangul	Kapyego	190,000		0.00%	Ongoing
51	Kamelei Centre Street lights	Installation of streetlights at Kamelei centre	Kapyego	95,000		0.00%	Ongoing
52	Purchase of Land for a joint Construction of a Technical Training Institute with West Pokot County at Lelan	Purchase of Land for Construction of a TTI at Lelan	Lelan	10,000,000		0.00%	Ongoing
53	Kamwosor market and Kapchorwa market litter bins acquisition	Acquisition of litter bins for kamwosor and kapchorwa market	Metkei	1,000,000	999,988	100.00%	Complete
54	Kapserbet street lights installation	Installation of street lights at Kapserbet	Moiben/Kuserwo	142,500		0.00%	Ongoing
55	Kapsigoria street lights installation	Installation of street lights at Kapsigoria	Moiben/Kuserwo	142,500		0.00%	Ongoing

56	Chepsirgen streetlights installation	Installation of street lights at Chepsirgen	Moiben/Kuserwo	142,500		0.00%	Ongoing
57	Marakwet boys junction streetlights installation	Installation of street lights at Marakwet boys junction	Moiben/Kuserwo	142,500		0.00%	Ongoing
58	Kabarak Centre street lights installation	Installation of street lights at Kabarak Centre	Moiben/Kuserwo	142,500		0.00%	Ongoing
59	Bungwet streetlights installation	Installation of street lights at Bungwet	Moiben/Kuserwo	142,500		0.00%	Ongoing
60	Mindililwo ECD Land Acquisition	Acquisition of Land for Mindililwo ECD	Moiben/Kuserwo	1,500,000		0.00%	Ongoing
61	Kaploma ECDE land acquisition	Kaploma ECDE acquisition of land	Sengwer	500,000		0.00%	Ongoing
62	Sengwer ward Streetlights	Installation& repair of street lights at Senger ward	Sengwer	1,235,000	1,235,000	100.00%	Complete
63	Kasaon ECD Land acquisition	Acquisition of Land for Kasaon ECD	Sengwer	500,000		0.00%	Ongoing
64	Chepnas and Artaton ECDs land acquisition	Acquisition of land (Chepnas - 600K& Artaton- 300K)	Sengwer	900,000		0.00%	Ongoing
65	Epke ECD and Koitui ECDE land acquisition	Acquisition of land for Epke ECD and Koitui ECDE	Soy North	1,000,000		0.00%	Ongoing
66	Epke dispensary land acquisition	Acquisition of land for Epke dispensary	Soy North	500,000		0.00%	Ongoing
67	Turesia milk cooling plant; 3 phase power connection, Dip removal and landscaping	Connection of 3 phase power to turesia milk cooling plant, removal of dip and landscaping	Soy South	1,000,000		0.00%	Ongoing
68	Oraptim ECDE land acquisition	Acquisition of land for Oraptim ECD	Soy South	600,000		0.00%	Ongoing

69	Chemoibon land acquisition	Acquisition of land for Chemoibon	Soy South	600,000		0.00%	Ongoing
70	Kokwao village Electricity installation(REREC)	Kokwao village Electricity installation(REREC)	Tambach	950,000		0.00%	Ongoing
71	Tambach ward Streetlight installation	Streetlight installation across Tambach ward	Tambach	760,000		0.00%	Ongoing
72	Kaptel ECD land acquisition	Acquisition of land for Kaptel ECD	Tambach	500,000		0.00%	Ongoing
73	Kipkaa Public land acquisition	Acquisition of land for Kipkaa	Tambach	350,000		0.00%	Ongoing
74	Emkong ECD land acquisition	Acquisition of land for Emkong ECD	Tambach	700,000		0.00%	Ongoing
75	Kapchebar Dispensary land acquisition	Acquisition of Land for Kapchebar Dispensary	Tambach	800,000		0.00%	Ongoing
76	KISIP II-AFD- Kenya Informal Settlement Improvement Project II	Improvement of informal Settlement	County	158,000,000	0	0.00%	Ongoing
77	Kenya Informal Settlement Improvement (KISIP II)	Improvement of informal Settlement	County	335,887,051	15,437,514	4.60%	Ongoing
78	Kenya Urban Support Programme (KUSP)-UDG	Improvement of informal Settlement	County	133,202,235	133,202,235	100.00%	Complete
79	Kenya Urban Support Programme (KUSP) UIG	Improvement of informal Settlement	County	32,309,300	32,309,300	100.00%	Complete
	Total			724,834,586	188,483,937	26.00%	

Expenditure by programme and sub programme

During the Annual report of FY 2025/26, Solid waste management programme recorded 100.00 percent absorption slightly followed by general administration and support services programmes which achieved an absorption of 87.98 percent. Energy and urban infrastructure recorded the lowest absorption of 37.58% and 27.44% respectively.

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

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at 30th June 2026	Absorption Rate(%)
Programme 1: Energy			
SP1.1 Energy	13,397,500	5,035,000	37.58
Programme 2: General administration and support services			
SP2.1 General administration and support services	116,476,762	102,473,718	87.98
Programme 3: Solid waste management			
SP3.1 Solid waste management	2,500,000	2,499,888 0	100.00
Programme 4: Land Use management			
SP4.1 County Public Land Management	49,538,500	0	0.0
Programme 5: Urban Development			
SP5.1 Urban Infrastructure	659,398,586	180,949,049	27.44
Total Expenditure of Vote	843,298,970	290,957,655 3	34.50

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, The department managed to prepare 4 Local Physical and Land use development plans, undertaken cadastral surveys for 6 centres. Also, the county is in the process of Developing the County Spatial Plan (CSP) that will guide the development in the County.

To enhance security of land tenure, the county through the department of lands managed to survey and adjudicate 6 community lands. To enhance solid waste management, the department managed to acquire 50 litter pins and constructed 1 toilet to ensure a clean and secure environment.

To enhance security, the department has managed to install 80 street lighting units across 59 urban centres in the county and also repaired 2 highmasts to provide a conducive environment for economic development.

Through the Kenya Urban Support Programme (KUSP) the county intends to upgrade urban infrastructure which include development of drainage works on the already tarmacked roads. The county through the Kenya Informal Settlement Programme (KISIP) partnership upgraded

2 informal settlements and committed to continuous upgrading of other urban slums. Iten Municipality has so far prepared 1 Iten Municipal Development Plan and prepared 4 municipal policies 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 completing 920 housing units within the county headquarters to provide decent housing to its citizens inline with sustainable development goals.

Table 40: Lands, Physical Planning, Housing and Urban Development 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	0	-1	
		No. of Performance Contracts signed	3	3	0	
		No. of Performance Appraisal Systems (PAS)	19	0	-19	
		No. of Customer satisfaction surveys	-	-	-	
		No. of staff trained	10	3	-7	
Sub Programme: SP 2.1 County Public Land Management						
Outcome: Secure Land Tenure						
Lands and Physical planning	Land For Public Utilities	Parcels of of Land Acquired	15	0	-15	
	County Public land surveyed and Documented	No. of Public land surveyed and beaconed	4	0	-4	
		No. of Public land Titled	250	0	-250	
Outcome: Secure Enhanced Physical and Land Use Planning.						
Sub Programme: SP 2.2 Physical Planning						
Lands, Physical planning and Urban Development	County spatial plan developed	County Spatial plan	1	-	-	
	Urban spatial plans developed	No. of Local Physical and Land Use Development Plans Developed	10	4	-6	
	Centres cadastral survey undertaken	No. of centres cadastral survey undertaken	10	6	-4	
	Community land surveyed and adjudicated		8	6	-2	
Programme: P3. Affordable Housing						

Outcome: Improved access to affordable and decent housing						
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance	Remarks
Sub Programme: SP 3.1 Affordable Housing						
Housing	Affordable housing structures established	No. of affordable housing units/structures established	1000	920	-80	
Programme: P4. Urban Development						
Outcome: Sustainable Management of Urban Areas						
Sub Programme: SP 4.1 Urban Infrastructure						
Urban Development	Informal Settlement areas Upgraded	No. of Informal Settlement areas Upgraded	5	2	-3	
	Urban Roads improved Bitumen	Km. of tarmacked urban roads	6.5	3.5	-3	
	Storm Water Drainage constructed	Km. of storm water drainage constructed	2.5	1.5	-1	
Programme: P5. Iten Municipality						
Outcome: Sustainable systems to deliver improved infrastructure and services in Iten Municipality						
Iten Municipality	No. of by-laws developed and operationalised	No. of by-laws developed	1	0	-1	
	Municipal Integrated development Plan prepared/reviewed	No. of Municipality plans prepared/reviewed	1	1	0	
Programme: P6. Solid Waste Management		No. of municipal policies prepared	5	4	-1	
Outcome: Improved overall cleanliness of the community						
Sub Programme: SP 6.1 Solid waste management						
Solid waste management	Waste bins acquired	No. of waste bins acquired.	25	50	25	
	Sanitary landfill acquired	No of sanitary landfill parcels of land acquired	1	0	-1	
	No. of toilets fenced		1	1	0	
Programme: P7. Energy						
Outcome: Improved urban street lighting						
Sub Programme: SP 7.1 Energy						
Energy	Adequate Street lights provided.	No. of Centers with functional street lights	60	59	-1	
		No. of Street lights units installed	200	80	-120	
		No. of highmast repaired	2	2	0	

8.0.2. 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.
- 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.

8.1. Department of Roads, Public Works and Transport

8.1.1. Financial Performance

During the period under review, the total expenditure incurred for the department stood at Kshs. 468,862,596 against a budget of Kshs. 600,905,868 translating to an overall absorption rate of 78.02 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th june 2026	Absorption Rate (%)
Personnel Emoluments	99,392,790	99,392,790	100
Operations and Maintenance	169,665,075	153,861,936	90.68
Capital Expenditure	331,843,003	215,607,870	64.97
Totals	600,905,868	468,862,596	78.02

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 253,254,726 against a budget of Kshs. **269,062,865** recording an absorption rate of 94.12 percent largely driven by Personnel Emoluments expenditure Ksh 99,392,790 against budget of Ksh 99,392,790 resulting to an absorption rate of 100 percent. There was no Expenditure on Operations and Maintenance.

Development Expenditure Performance

Development expenditure during the period under review stood at Kshs. 215,607,870 against a budget of Kshs. 331,843,003, translating to an absorption rate of 64.97%. This performance reflects lower execution levels compared to the recurrent budget, largely influenced by implementation delays, procurement bottlenecks, and the earlier-noted supplementary budget adjustments that reallocated eligible expenditures

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

Project Name	Description of Key Activities	Ward	Approved Budget	Cumulative project expenditure as of 30th june 2026 (Kshs.)	Percentage (%) of Completion	Status
Kapsawach roads	Structures/culverts and maintenance	Arror	480,000		0.00%	Ongoing
Embo-kamwanda-kobus road	Opening	Arror	1,920,000	1,919,800	99.99%	Complete

Kisewen-kibarno-Ktipkotot road	Opening	Arror	2,400,000		0.00%	Ongoing
Ward Roads maintenance	Road Maintenance	Arror	3,840,000	3,837,000	99.92%	Complete
Kapngetik-KorobKwen-Chepkorio-Dip road	Opening,grading and murraming	Chepkorio	1,440,000	1,439,000	99.93%	Complete
Chemabul-chemuge	murraming	Chepkorio	576,000	576,000	100.00%	Complete
ward roads	maintenance	Chepkorio	960,000	959,000	99.90%	Complete
Kamelil-Kewamoi-Samich road	Construction of bridge,murraming,grading and gravelling	Chepkorio	1,440,000	1,437,500	99.83%	Complete
Chebirei-Kapsiro road	Construction of bridge and murramong	Chepkorio	960,000	957,000	99.69%	Complete
Chemambul-Kapsamich road	Road Maintenance	Chepkorio	960,000	959,000	99.90%	Complete
Kapnahashon-Keldap lakwet road	Road Maintenance	Chepkorio	672,000	672,000	100.00%	Complete
Gilatgoi-Kaplamai road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Marmar-Changach road	Road Maintenance	Chepkorio	192,000	192,000	100.00%	Complete
Tilolwo road	Road Maintenance	Chepkorio	768,000	768,000	100.00%	Complete
Kerionge-Yatiene-Cherota AIC road	Road Maintenance	Chepkorio	864,000	861,800	99.75%	Complete
Kabuses-Kapkinyang road	Grading and murraming	Chepkorio	480,000	479,000	99.79%	Complete
Yatiene-Ketibanoi road	Grading and murraming	Chepkorio	480,000	480,000	100.00%	Complete
Cherota Primary-Cheptultul road	Grading and murraming	Chepkorio	480,000	478,000	99.58%	Complete
Kamelil center-Takuria road	Grading and gravelling	Chepkorio	384,000	383,500	99.87%	Complete
Kamosong Junction-Kewalel road	Grading and gravelling	Chepkorio	480,000	480,000	100.00%	Complete
Dairy shop-Kapcheruiyot road	Grading and gravelling	Chepkorio	384,000	384,000	100.00%	Complete
Sitotwo-Kapserere-Kapserem road	Road Maintenance	Chepkorio	576,000	574,500	99.74%	Complete
Kamelil-Kipwen bridge	Road Maintenance	Chepkorio	384,000	384,000	100.00%	Complete

Kulwane ECD-Cherop road	Road Maintenance	Chepkorio	480,000	479,000	99.79%	Complete
Kipsamanja road	Road Maintenance	Chepkorio	384,000	384,000	100.00%	Complete
Kapchepkoima-Kapmagut road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Catholic-Kaprugut road	Road Maintenance	Chepkorio	192,000	192,000	100.00%	Complete
Excellent-Kapsoisoi road	Road Maintenance	Chepkorio	480,000	478,500	99.69%	Complete
Simotwet-Koibarak road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Senetwo-Kapmika road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Corner shop-Kapapolo road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Tirok road	Road Maintenance	Chepkorio	480,000	483,000	100.63%	Complete
Kapkiboi-Kipchiloi Dip road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Timoo-Chesire-Dam road	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
Kapkiyai-Kapkoin road	Road Maintenance	Chepkorio	480,000	484,000	100.83%	Complete
Kamwago lower road	Road Maintenance	Chepkorio	480,000	479,800	99.96%	Complete
Kapeya road	Road Maintenance	Chepkorio	480,000	4,793,000	998.54%	Complete
Chepsusswo roads	Road Maintenance	Chepkorio	480,000	480,000	100.00%	Complete
sitotwo-kipkwen road	Road Maintenance	Chepkorio	1,440,000	1,431,000	99.38%	Complete
Kipsanai-Chebon road	Road Maintenance	Chepkorio	288,000	288,000	100.00%	Complete
Kapkaranga -Chebore Road	Road Maintenance	Chepkorio	960,000	960,000	100.00%	Complete
Chekeren -Kipchiloi -Kapalwat	Road Maintenance	Chepkorio	1,920,000	1,919,000	99.95%	Complete
Mwen road	Road Maintenance	Chepkorio	960,000	960,000	100.00%	Complete
Mwen road	murruming	Chepkorio	960,000	960,000	100.00%	Complete
Bulls-chebiii-muli road	murruming	Chepkorio	960,000	960,000	100.00%	Complete
Kamosong- kewalel road	murruming	Chepkorio	960,000	960,000	100.00%	Complete

Kabitoi- flax -chekeren	murruming	Chepkorio	960,000	960,000	100.00%	Complete
Ward roads culvert	construction of culverts	Cherangany/Chebororwa	1,440,000	1,439,000	99.93%	Complete
Maintenance of ward roads	Road Maintenance	Cherangany/Chebororwa	4,760,000	4,533,751	95.25%	Ongoing
Yatia road Rock blasting	Rock blasting	Cherangany/Chebororwa	480,000		0.00%	Ongoing
Torokwo-Kaptabeni-Nyarwa-Duka Moja Road opening		Cherangany/Chebororwa	1,920,000	1,919,000	99.95%	Complete
Magoi- Kipsugut-Kambimase road opening		Cherangany/Chebororwa	1,920,000	1,918,500	99.92%	Complete
Sos -Kopongeny-Chesawa Road	Openning	Embobut/Embolot	384,000	384,000	100.00%	Complete
Embolot River Korou Hill-Kamogo Primary road	Openning	Embobut/Embolot	1,824,000		0.00%	Ongoing
Kiplaskei-dip road	Road Maintenance	Embobut/Embolot	768,000		0.00%	Ongoing
Sakar-Ass-chief office Korou road	Road Maintenance	Embobut/Embolot	384,000		0.00%	Ongoing
Kabulwo -Salaba Road	Road Maintenance	Emsoo	960,000		0.00%	Ongoing
Kapchelal-Chegilet Road	Road Maintenance	Emsoo	960,000		0.00%	Ongoing
Kapcheptui – Kibendo	Grading & gravelling	Emsoo	2,880,000	2,807,750	97.49%	Complete
Kibendo-Kipcheptul Road	Road Maintenance	Emsoo	960,000		0.00%	Ongoing
Salaba-Kabulwo Road	Completion	Emsoo	6,528,000		0.00%	Ongoing
Kreel -sesoi-kapkirwok road	Road Maintenance	Endo	2,976,000		0.00%	Ongoing
Soko bora -Embomir-Kisaram ECDE road	Road Maintenance	Endo	960,000	959,000	99.90%	Complete

Grading of ward roads	Road Maintenance	Endo	480,000		0.00%	Ongoing
Kipkeel-Kapngot Road	Costruction of Culverts	kabiemi t	960,000	959,000	99.90%	Complete
DIP-Kabeigong road	Road Maintenance	Kabiemi t	576,000	576,000	100.00%	Complete
Tambul Primary- Cheluget Road	Road Maintenance	Kabiemi t	960,000	957,800	99.77%	Complete
Kaprurin-Karioki Road	Road Maintenance	Kabiemi t	960,000	960,000	100.00%	Complete
Simotwo-Kapchebutuk Road	Road Maintenance	Kabiemi t	960,000	958,500	99.84%	Complete
Koitie-Chekunur-Ngusero	Road Maintenance	Kabiemi t	960,000	960,000	100.00%	Complete
Marima-Masaisai	Road Maintenance	Kabiemi t	960,000	960,000	100.00%	Complete
Mambai A and B Road	Road Maintenance	Kabiemi t	960,000	960,000	100.00%	Complete
Kaploop-kiyosei Road	Road Maintenance	Kabiemi t	576,000	576,000	100.00%	Complete
Tangit-Kamavuta Road	Road Maintenance	Kabiemi t	960,000	960,000	100.00%	Complete
Kapsowek Kapkatet Road	Road Maintenance	Kabiemi t	960,000	959,000	99.90%	Complete
Chepchoi -Sharp Corner road	Road Maintenance	Kabiemi t	1,440,000	1,439,000	99.93%	Complete
Dip-Kapkirwal Road	Road Maintenance	Kabiemi t	576,000	576,000	100.00%	Complete
Cheboen –loboen	murumming	Kabiemi t	3,360,000	3,359,000	99.97%	Complete
samabul centre –kapkerenge	murumming	Kabiemi t	2,400,000		0.00%	Ongoing
KD- Cheboki road	murumming	Kabiemi t	960,000	960,000	100.00%	Complete
Tuiyobei- culvert construction	Contruction of Tuiyobei Culvert	Kamarin y	288,000		0.00%	Ongoing
Simotwo, Rochin, Kipchawat road	opening, culverts and maitenance	Kamarin y	1,632,000	1,632,000	100.00%	Complete
Kiptingo- catholic-kapkarer-kaprogwiri-kapraymono, Kaperia-olker road, Petro station- east chase A and St mary catholic - Joseph road	Road Maintenance	Kamarin y	960,000	960,000	100.00%	Complete
Kiplus -Kunaya Road	Road Maintenance	Kamarin y	480,000	480,000	100.00%	Complete

Kamarombi Road	Grading and Murraming	Kamariny	480,000	480,000	100.00%	Complete
Kipshati-Kamurei-Kamenisi	Murraming	Kamariny	768,000	768,000	100.00%	Complete
Kambalang road culvert installation	Road Maintenance	Kamariny	288,000	288,000	100.00%	Complete
Kiplus road culvert installation	Road Maintenance	Kamariny	288,000	288,000	100.00%	Complete
Kapnyanya-Torok Road	Grading, murraming and compacting	Kamariny	672,000		0.00%	Ongoing
Semberi-Cheptirgei Road	Road Maintenance	Kamariny	480,000	480,000	100.00%	Complete
Solomon-Mandago Road	Road Maintenance	Kamariny	288,000	288,000	100.00%	Complete
ward roads	Road Maintenance	Kamariny	2,640,000	2,640,000	100.00%	Complete
Chepten - Tamarc Road	Road Maintenance	Kamariny	1,056,000	1,056,000	100.00%	Complete
centre roads(sergoit,katalel,kipsoen,kaptilit,kapsisi,chelingwa and kapteren)	murraming	Kamariny	1,920,000	1,920,000	100.00%	Complete
Senetwo foot bridge	Construction	Kamariny	200,000		0.00%	Ongoing
Chelingwa primary school road	Grading and murraming	Kamariny	480,000	479,000	99.79%	Complete
Kamelilo (tormos- nyomoto road)	Grading and murraming	Kamariny	960,000	957,400	99.73%	Complete
Ward roads	Ward road maintenance	Kamariny	1,632,000	1,630,351	99.90%	Complete
Culvert installation in Kamitei,Ainamoi, Kapcheptirkei, Kimoi	Culvert installation	Kapchemutwa	384,000	384,000	100.00%	Complete
Kaprongoei-Kappeter-Kapoinet road	Opening and maintenance	Kapchemutwa	1,440,000	1,440,000	100.00%	Complete
Kapagata-Kambusi road	Road Maintenance	Kapchemutwa	1,152,000	1,152,000	100.00%	Complete
Metipkabore-korkitony	Road Maintenance	Kapchemutwa	864,000	864,000	100.00%	Complete
Kapchekomet	Road Maintenance grading & murraming	Kapchemutwa	960,000	960,000	100.00%	Complete
Road maintenance	Purchase of murrum gaveling of ward roads	Kapchemutwa	3,360,000	3,201,268	95.28%	Complete

Korat-Arkach culvert installation	Korat-Arkach culvert installation	Kapche mutwa	150,000	150,000	100.00%	Complete
Road maintenance	Hire of grader	Kapche mutwa	1,500,000		0.00%	Ongoing
Karkitony Meli Road	Opening and Maintenance	Kapche mutwa	240,000	240,000	100.00%	Complete
metipkabore roads	Opening and Maintenance	Kapche mutwa	700,000	700,000	100.00%	Complete
Kamworiem-Chepkongony road	Road Maintenance	Kapche mutwa	480,000	480,000	100.00%	Complete
Katui sawmill-Tanki-Kapsoiyo Primary-Dip-Mindililwo-Taltal-Tendwo road	Road Maintenance	Kapche mutwa	960,000	960,000	100.00%	Complete
Legetet-Tapangon road	Road Maintenance	Kapche mutwa	960,000	960,000	100.00%	Complete
Simotwo-Mwolem road	Road Maintenance	Kapche mutwa	960,000	913,867	95.19%	Complete
Kapkeino and Kapkore road	Road Maintenance	Kapche mutwa	960,000	960,000	100.00%	Complete
Ngentul-Chesunyany-Kembel	Openning	Kapsow ar	1,920,000	1,920,000	100.00%	Complete
Tirit-Kotongong-Ngorgoroi Road	Openning	Kapsow ar	960,000		0.00%	Ongoing
Kipsaya Dispensary-Embotich-Kapsanak Pry Road	Design-Openning and Grading	Kapsow ar	3,360,000	3,360,000	100.00%	Complete
Kotongony-Cheptogot Road	Openning	Kapsow ar	1,200,000	1,200,000	100.00%	Complete
Kotongony-Cheptogot Road	Survey and Openning	Kapsow ar	240,000		0.00%	Ongoing
Angor-Koitilit-Kazore-Kokwopkoi Road	Survey and Openning	Kapsow ar	2,880,000	2,880,000	100.00%	Complete
cheptuiya kaptarakon road	Grading and sporting	Kapsow ar	960,000	960,000	100.00%	Complete
Katgok- cheptuiya road	Opening of Kipno road	Kapsow ar	3,440,000	3,440,000	100.00%	Complete
Yemit-Katabei-Kilos Road	Openning and Grading	Kapsow ar	3,840,000		0.00%	Ongoing
Kapsesun-Kapkwony	Openning and Grading	Kapsow ar	1,440,000		0.00%	Ongoing
kapsowar ward roads maintenance	Road Maintenance	Kapsow ar	384,000		0.00%	Ongoing
St Teresa Kabarak	Road Maintenance	Kapsow ar	960,000	959,000	99.90%	Complete
Cheptuya- Kaptaragon	Road Maintenance	Kapsow ar	2,400,000	2,400,000	100.00%	Complete

West Corner-Laiti Road	opening	Kapsow ar	2,976,000	2,976,000	100.00%	Complete
Laiti - Arror Road	Grading and murraming	Kapsow ar	1,248,000	1,248,000	100.00%	Complete
Kapengong Road	opening	Kapsow ar	480,000	480,000	100.00%	Complete
Korok Road	Opening	Kapsow ar	1,248,000	1,248,000	100.00%	Complete
Kipsaiya - Kapngaram Road	Grading and murraming	Kapsow ar	1,440,000	1,440,000	100.00%	Complete
construction of culvert	Construction	Kaptara kwa	280,000		0.00%	Ongoing
gravelling	Culvert	Kaptara kwa	784,000	784,000	100.00%	Complete
Wilson bridge	bridge construction	Kaptara kwa	384,000	384,000	100.00%	Complete
Stake one -Kaplogoi -Kimani road	Road Maintenance	Kaptara kwa	1,920,000	1,920,000	100.00%	Complete
Kaplogoi-Kimani road	Kaplogoi-Kimani road	Kaptara kwa	1,344,000	1,344,000	100.00%	Complete
Kapyego-Kabai-Kararia Road	Construction of 2 culverts and murruming	Kapyego	1,824,000	1,824,000	100.00%	Complete
Lower-Malambei	Opening	Kapyego	1,920,000	1,920,000	100.00%	Complete
Cheptobot pry school	Road Maintenance	Kapyego	480,000		0.00%	Ongoing
Sinon Road	Road Maintenance	Kapyego	960,000	959,000	99.90%	Complete
Upper-Malambei	Road Maintenance	Kapyego	960,000	960,000	100.00%	Complete
Chemationy Road	Road Maintenance	Kapyego	1,920,000	1,809,654	94.25%	Complete
Kabai-Chesabwo-Karana-Masian-Kapener-Sach 4-Kapchoge	Road Maintenance	Kapyego	1,920,000	1,920,000	100.00%	Complete
Opening of Sokoya – kaptobendo primary school road	Opening and grading	Kapyego	960,000	960,000	100.00%	Complete
Doctor korir (Kona)	culvert installation	Lelan	150,000	150,000	100.00%	Complete
Road murraming	Road maintenance	Lelan	2,880,000		0.00%	Ongoing
Torokwo-Ainabkoin Chesikari road	Road maintenance	Lelan	952,000		0.00%	Ongoing
Kolalach -Berekeywo -Kaplege	Road maintenance	Lelan	1,428,000		0.00%	Ongoing

Isurur-sokoch-tumso	Road opening	Metkei	1,440,000		0.00%	Ongoing
Kabaraimo-kombatich sarambei roads	Road maintenance	Metkei	960,000	960,000	100.00%	Complete
Kapsergong-tugumoi-Tabare	Road maintenance	Metkei	1,920,000	1,918,000	99.90%	Complete
Kapkuot sarabei-Cherotkei/silanga road	Road maintenance	Metkei	1,440,000	1,440,000	100.00%	Complete
proposed maintenance of Kipsuto road	Road maintenance	Metkei	1,728,000	1,728,000	100.00%	Complete
Tabare-kaprisus-boundary road	Road maintenance	Metkei	1,440,000	1,440,000	100.00%	Complete
Kinamket-chemutu road	Road maintenance	Metkei	1,248,000	1,248,000	100.00%	Complete
Kaptilit west road	Road maintenance	Metkei	1,440,000	1,440,000	100.00%	Complete
Kaplazaro-kapchebii road	Road maintenance	Metkei	1,248,000		0.00%	Ongoing
Chebosie-Tugumoi road	Road maintenance	Metkei	960,000	960,000	100.00%	Complete
Tabare -Kabechei road	Road maintenance	Metkei	2,380,000		0.00%	Ongoing
Tabare -Kabechei road	Survey and Openning	Metkei	500,000		0.00%	Ongoing
Ward Roads maintenance	Road maintenance	Metkei	1,920,000		0.00%	Ongoing
Koptibilikwo kipchorwa kaptolol road-Bemoek	Grading and gravelling	Metkei	2,880,000	2,880,000	100.00%	Complete
Kapatep- tach assis –tugumoi dispensary read	Grading and gravelling	Metkei	1,920,000	1,920,000	100.00%	Complete
Kapchorwa cattle dip-Dotcom- Kaplolo road	Grading and mujrruming	Metkei	2,880,000	2,880,000	100.00%	Complete
Tuloi-Kenya Mpya Road	Grading and murraming	Metkei	960,000	960,000	100.00%	Complete
Arasiet-Chemaech road	Road maintenance	Metkei	1,152,000		0.00%	Ongoing
Ward murraming	Road maintenance	Moiben /Kuserwo	960,000	959,000	99.90%	Complete
Twin culverting (chorwapkaranei-soyet)	culverting	Moiben /Kuserwo	672,000	672,000	100.00%	Complete
Marrum for Ward roads	marruming	Moiben /Kuserwo	1,920,000	1,920,000	100.00%	Complete

Hire of grader	Hire of grader	Moiben /Kuserwo	3,760,000	3,477,511	92.49%	Complete
Embokachebii-centre 2 Road,Kipsikwa-chorwo road-muswon	Culverts Installation	Sambirir	2,472,000		0.00%	Ongoing
Maina-Marsitet-Chesewew-Mureto-Dip-tepengon -Nyirar -Chelimo-kipsikwa,kewabiu	Culverts Installation	Sambirir	1,920,000	1,920,000	100.00%	Complete
Itam-Kokwokor,Mokwony-Kimitel,Motos Roads	Culverts Installation	Sambirir	1,920,000		0.00%	Ongoing
Construction of box culverts	Construction of box culverts at Embo-eet,	Sambirir	3,823,000	3,823,000	100.00%	Complete
Keituren road	Gabions and Grading	Sambirir	480,000		0.00%	Ongoing
annual roads maintence	Hire of grader	Sambirir	1,920,000		0.00%	Ongoing
Seum Road	installation of Box Culvert	Sengwer	2,304,000		0.00%	Ongoing
Koiywo Bonde	opening	Sengwer	1,152,000		0.00%	Ongoing
Chinese Benon	grading	Sengwer	1,248,000	1,248,000	100.00%	Complete
wards murraming	wards murraming(Kwa Kilo)	Sengwer	960,000		0.00%	Ongoing
wards culvert maintenance	wards culvert maintenance	Sengwer	864,000		0.00%	Ongoing
Kapterit Centre- Rogor	grading & murraming	Sengwer	1,248,000	1,248,000	100.00%	Complete
ward culverts construction	ward culverts construction	Sengwer	3,640,000	3,640,000	100.00%	Complete
kasaon bridge-Tull-Uswow road	culverts construction	Sengwer	1,440,000		0.00%	Ongoing
purchase of tipper	purchase of tipper	Soy north	12,000,000	12,000,000	100.00%	Complete
Kaptire Kechuiwa Mugomet-Kaptire Tirokk Kipkanao road		Soy South	960,000	960,000	100.00%	Complete
Turesia Ngobisi Kipkanao roads	Road Maintenance	Soy South	576,000	576,000	100.00%	Complete
Tirok-Kimunakai(labatwo)	Road Maintenance	Soy South	960,000	959,350	99.93%	Complete
Setano Komon Kapkirwok	Road Maintenance	Soy South	960,000	914,267	95.24%	Complete
Kiptabach Kapngot road	Road Maintenance	Soy South	672,000	640,177	95.26%	Complete

Chepsirei Kebes roads	Road Maintenance	Soy South	1,056,000	959,710	90.88%	Complete
Kabechei -Tabare Road	Road Maintenance	Soy South	2,880,000		0.00%	Ongoing
Molol-Kiptogaa Kamaram road	drift construction	Soy South	672,000	672,000	100.00%	Complete
Opening Teber secondary school- Kipcheba-Kimonei-RCEA Road	Teber secondary school- Kipcheba-Kimonei-RCEA Road	Soy south	1,920,000		0.00%	Ongoing
Kipkeror river drift/culvert on the Munyek-Kapkosom road, Turesia Mogiire road culvrt, Repair of Sarbab chebitie footbridge	Drift/culvert construction	Soy south	960,000		0.00%	Ongoing
Kapkoilel Footbridge	Construction of Footbridge	Tambach	200,000		0.00%	Ongoing
Kuilel footpath	Construction	Tambach	687,360		0.00%	Ongoing
nyawa junction-chebilat kiplbei	murraming ang culverting	Tambach	960,000	960,000	100.00%	Complete
Liter-Cheptuya Road	Opening	Tambach	1,440,000	1,368,161	95.01%	Complete
Kewapsos-kipchilai-kapsombe road	Road maintenance	Tambach	288,000	288,000	100.00%	Complete
Kiptorok-Setei road	Road maintenance	Tambach	480,000	479,000	99.79%	Complete
171-Kipsabu primary road	Road maintenance	Tambach	288,000	288,000	100.00%	Complete
Roads Improvement	sorbich-kimarich road	Tambach	960,000		0.00%	Ongoing
Songeto – Kaptomonger road	opening of Songeto – Kaptomonger road	Tambach	1,920,000	1,828,995	95.26%	Complete
Ng’ermesin Morotio road	Ng’ermesin Morotio road grading and gravelling	Tambach	672,000	639,910	95.22%	Complete
Ward road maintenance	Road maintenance	Tambach	1,528,320		0.00%	Ongoing
RMLF	Road maintenance	COUNTY	52,755,310		0.00%	Ongoing
Nyorbei road footbridge	construction of footbridge	Cherangany/Che	750,000	750,000	100.00%	Complete

		bororwa				
Construction Chesawa footbridge	Chesawa footbridge	Embobut/Embolot	400,000	400,000	100.00%	Complete
Kapkeneroi-Kiibargoiye foot bridge	Construction of Kapkeneroi-Kiibargoiye foot bridge	Kamarin y	200,000		0.00%	Ongoing
Kaptiren footbridge	Construction of Kaptiren footbridge	Kapchemutwa	150,000		0.00%	Ongoing
Construction of footbridges	Construction of Yaat – Kapcheboss and singore – kapkong'a footbridges	Kapchemutwa	800,000	800,000	100.00%	Complete
Kapchemiso road-Kwa Chepket Road	Construction of footbridge	Sengwer	2,000,000	1,705,517	85.28%	Complete

Expenditure by programme and sub programme

During the fourth quarter of FY 2025/26, General administration and support services achieved the highest absorption at 98.6 percent. The rest of the programs achieved absorption rates as shown in the table below.

Table 37: Roads, Public Works and Transport Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at 30 th June 2026	Absorption Rate(%)
Programme 1 General administration and support services			
201014359 SP 1.1 General administration and support services	123,421,355	121,694,6785	98.6
Programme 2 Rural Road Works			
202024359 SP 2.2 Rural Road Works	467,637,465	338,635,455	72.41
Programme 3 Public Works			
203014359 SP 3.1 Public Works	5,400,000	4,599,920	85.18
Programme 3 Transport			
205014359 SP 5.1 Transport and mechanical Services	4,447,048	4,202,435	94.5
Total Expenditure of Vote	600,905,868	468,862,596	78.02

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 58 kilometres of roads were opened, significantly expanding the county road network and enhancing movement of people, goods, and services. In addition, over 651 kilometres of roads underwent general maintenance, while critical drainage and connectivity infrastructure including one box culvert, 8 footbridges, and 976 metres of culverts were constructed to improve road safety and accessibility.

Table 40: Roads, Public Works and Transport Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30 june 2026	Variance
Rural Road Improvement	Rural Road Improvement	Directorate of road	Access Roads Maintained	KM of roads maintained	860	651	149
			Culverts installed	Length (M) of culverts installed	748	976	(228)
			Newly opened roads	length of roads opened	60	58	2
Public Works	Public Works	Directorate of Public Works	Box Culverts Constructed	No of box culverts done	2	1	1
			Supervisions done	No of field visits done	100	30	70
Transport & mechanical services	Transport Service	Transport Service	Machines Repaired	No of machines Repaired	4	2	2
			Transport machines managed	Percentage of functional transport equipment	70	57	13

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.

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

8.2.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 108,869,431 against a budget of Kshs. 621,076,873 translating to an overall absorption rate of 9.7 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	62,724,108	62,724,108	100
Operations and Maintenance	24,438,543	19,813,543.65	81
Capital Expenditure	533,914,222	26,331,779	5
Totals	621,076,873	59,928,118	18

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 82,537,652 against a budget of Kshs. 87,162,651 recording an absorption rate of 94.7 percent largely composed of Personnel Emoluments, which maintained an absorption rate of 100 percent. Expenditure on Operations and Maintenance recorded was Kshs 19,813,543.65 against a budget of Kshs. 24,438,543 indicating an absorption rate of 81 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 26,331,779 against a budget of Kshs. 533,914,222 indicating an absorption of 5 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 37: Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife Development Budget Expenditure Performance

S/N O.	Project Description	Project Location	Approved Budget (Kshs.)	Expenditure as at 30th June 2026	Absorption Rate (%)	Project status
1	Construction of boda boda shade at Kiptabach, Chepsirei and corner ndizi - Kewapmwun	Soy South	1,000,000	959,900	95.99%	Complete
2	Kapsaisai bodaboda shade	Chepkorio	200,000	189,880	94.94%	Complete
3	Kamoi market stalls	Sengwer	244,042	208,450	85.42%	Ongoing
4	Moror Market stalls	Embobut/Embolot	700,000	72,680	10.38%	Ongoing
5	Public toilets construction at Lemeiwoyo market	Embobut/Embolot	1,000,000	960,000	96.00%	Complete
6	Kapyego cereal store	Kapyego	500,000	480,000	96.00%	Complete
7	Kaptich toilet	Kapyego	500,000	0	0.00%	Procurement
8	Kamok lower field	Moiben/Kuserwo	300,000	287,800	95.93%	Complete
9	Kamoi toilet	Sengwer	400,000	384,000	96.00%	Complete

10	Kocholwo Cereal Store	Soy South	2,000,000	1,919,900	96.00%	Complete
11	Construction of cooperative store(social hall)	Tambach	2,000,000	1,919,850	95.99%	Complete
12	Kapchelal Co-perative store	Emsoo	4,050,000	3,879,900	95.80%	Complete
13	Chebiemit cooperative society	Moiben/Kuserwo	500,000	480,000	96.00%	Complete
14	Chebara Cereal store	Moiben/Kuserwo	10,080,000	9,791,199	97.13%	Complete
15	Ward cereal store	Cherangany/Chebororwa	5,000,000	4,798,220	95.96%	Complete
16	Construction of Kaptarakwa cereal store	Kaptarakwa	4,500,000	0	0.00%	Procurement
17	Melaa tourism development	Emsoo	554,680	0	0.00%	Procurement
18	Rimoi borehole	County	2,458,812	0	0.00%	Procurement
19	County Aggregated Industrial Park	County	500,000,000	0	0.00%	Procurement
				26,331,779		

Expenditure by programme and sub programme

During the Annual report of FY 2025/26, General Administration and Support Services recorded the highest absorption rate at 94.6 percent, followed by Cooperatives Development at 82.8 percent. Trade and Enterprise Development recorded an absorption rate of 57.2 percent, while Tourism Development recorded the lowest absorption rate at 0.4 percent. Overall, the Vote recorded an absorption rate of 17.5 percent, with actual expenditure of Kshs. 108,869,431 against an approved budget of Kshs. 621,076,873.

Table 38: 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 30th June 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	84,962,651	80,337,682	94.6
Programme 2: Cooperatives Development			
SP2.1 Cooperatives Development	26,928,000	22,309,069	82.8
Programme 3: Tourism Development			
SP3.1 Tourism Development	502,254,680	2,254,650	0.4
Programme 4: Trade and enterprise development			
SP4.1 Trade and enterprise development	6,931,542	3,968,030	57.2
Total Expenditure of Vote	621,076,873	108,869,431	17.5

8.2.2. 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 39: 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	10	-70
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	-1
Programme: P.3 Trade and	Sub Programme: SP	Trade and Enterprise	Open air markets established	No of Pit latrines done	5	4	1

Enterprise Development	3.1 Trade and Enterprise Development	Development	BodaBoda shades constructed	No of shades constructed	1	2	1
			Market stalls	No. of market stalls constructed	2	1	-1
Programme: P.4 Cooperative Development	Sub Programme: SP. 4.1 Cooperatives Development	Cooperatives	Co-operatives members trained	No. of wards that undertook co-operatives trainings for members	20	0	-20
			Cooperatives storage facilities enhanced	Number of stores constructed /completed	4	5	1

8.2.3. 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.

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

8.3.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 97,387,093 against a budget of Kshs. 133,170,324 translating to an overall absorption rate of 73 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	39,883,436	38,313,435	96
Operations and Maintenance	62,675,149	51,387,332	81.99
Capital Expenditure	30,611,740	7,686,326	25
Totals	133,170,324	97,387,093	73

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 89,700,767 against a budget of Kshs. 98,047,543 recording an absorption rate of 91 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 96 percent. Expenditure on Operations and Maintenance recorded was Kshs 51,387,332 against a budget of Kshs. 62,675,149 indicating an absorption of 81.99 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 7,686,326 against a budget of Kshs. 30,611,740 indicating an absorption of 25 percent. Development absorption was moderate due to procurement challenges, especially difficulties in transition to e-government procurement. The performance is expected to improve in subsequent quarters.

Table 41: Department of Sports, Youth Affairs, Culture, Children and Social Services Development Budget Expenditure Performance

S/No .	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th June, 2026	Absorption	Project status
1	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0.00%	Procurement stage
2	Kapcherop ECD pavilion	Sengwer	1,000,000	0	0.00%	Procurement stage
3	Chemworor Field Grading	Sambirir	500,000	0	0.00%	Procurement stage
4	Kibendo Primary school	Emsoo	700,000	0	0.00%	Procurement stage
5	Kipkulot Sports Academy	Emsoo	2,800,000	0	0.00%	Procurement stage
6	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0.00%	Procurement stage
7	Lawich ECD Field	Kapsowar	1,000,000	0	0.00%	Procurement stage
8	Salaba Primary field levelling	Emsoo	1,500,000	0	0.00%	Procurement stage
9	Tuturung primary school field gabioning	Sambirir	500,000	0	0.00%	Procurement stage
10	Upgrading of kamogo field to standard level	Embobut/Emb olot	2,300,000	1,308,524	56.89%	Ongoing
11	Cheles ECD Field	Kapsowar	1,000,000	949,042	94.90%	Complete
12	KibugaField grading	Sengwer	1,000,000	950,000	95.00%	Complete
13	Kombatich field Goal post and designing of field	Metkei	300,000	285,000	95.00%	Complete

14	Setano ECD field	Soy South	800,000	760,000	95.00%	Complete
15	St Michael primary school field filling of gullies	Embobut/Emb olot	500,000	475,000	95.00%	Complete
16	Installation of modern goal posts field rehabilitation of existing ones at Chepsirei and Kalwal fields	Soy South	475,000	474,960	99.99%	Complete
17	Chepundaria field	Endo	960,000	960,000	100.00%	Complete
18	Dosing grading and levelling of Kamelei ECDE field	Kapyego	950,000	950,000	100.00%	Complete
19	Upgrading of Kamogo field to standard level	Embobut/Emb olot	550,000	550,000	100.00%	Complete
				7,686,326		

Expenditure by programme and sub programme

During FY 2025/26, Sports Talent Development recorded the highest absorption rate at 96.01 percent, followed by General Administration and Support Services at 91.07 percent. Social Empowerment recorded an absorption rate of 60.35 percent, while Sports Infrastructure Development achieved 45.25 percent. Wezesha recorded an absorption rate of 27.46 percent, whereas Social Protection and Culture Preservation recorded no expenditure, resulting in absorption rates of 0 percent. Overall, the Sports, Youth Affairs, Culture, Children and Social Services sector recorded expenditure of Kshs. 97,387,093 against an approved budget of Kshs. 133,170,324, translating to an overall absorption rate of 73.13 percent.

Table 42: 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 June 30th 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	48,905,004	44,064,892	91.07
Programme 1: Sports Development			
SP2.1 Sports Infrastructure Development	16,985,523	7,686,326	45.25
SP2.2 Sports Talent Development	32,470,679	31,175,077	96.01
Programme 3: Social Empowerment			
SP3.1 Social Empowerment	16,871,260	10,181,098	60.35
Programme 4: Social Protection			
SP4.1 Social Protection	144,000	0	0
Programme 5: Wezesha			
SP5.1 Wezesha	15,585,365	4,279,700	27.46
Programme 6: Culture Preservation			
SP6.1 Culture Preservation	2,728,493	0	0
	133,170,324	97,387,093	73.13

8.3.2. Non-financial performance for the period

During the period under review, targets were not met for all programs as shown by table 43.

Table 43: Sports, Youth Affairs, Culture, Children and Social Services Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
Programme: P.1 General Administration and support services	Sub Programme: SP 1.1 General Administration and support services	Sports, Youth Affairs, Culture, Children and Social Services	Customer satisfaction survey, service charters, performance appraisal system	Performance appraisal system	4	4	0
				No. of Customer satisfaction surveys conducted	2	0	-2
				No. of service charters	2	0	-2
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	10	0
			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	116	0
			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	500	0
			Behaviour Change initiative (Rehabilitation of brewers) Established	No. of Brewers Rehabilitated	10	0	-10

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
			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	500	0
			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	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	5	-9
		Sub Programme: SP 3.1: Wezesha Program					
Programme: 5 Wezesha Program	Sub Programme: SP	Wezesha Program	Youth trained on technical skills	No. of Youths trained on Technical Skills	860	300	-560

Programme	Sub Programme	Delivery Unit	Key Output	Performance Indicators	Targets	Achieved	Variance
	5.1: Wezesha Program		Affirmative Action / Revolving Fund/ (Wezesha fund) initiated	No. of Groups (Youth, Women and PWD)	5	3	-2
			Youth apprenticeship and internship Program signed	No. of Youths benefiting	0	0	0
			Income Generating Activities (IGA) Grants – Enterprise Development allocation	No. of Groups (Youth, Women and PWD) empowered	30	20	-10
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	51	0
			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

8.3.3. 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.

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

8.4.1. Financial Performance Summary

During FY 2025/26, the department incurred total expenditure of Kshs. 387,655,259 against an approved budget of Kshs. 779,197,588, resulting in an overall absorption rate of 49.8 percent. Personnel Emoluments recorded an absorption rate of 100 percent, with expenditure of Kshs. 131,845,344 against an approved budget of Kshs. 131,845,344. Operations and Maintenance recorded an absorption rate of 87.5 percent, with expenditure of Kshs. 255,809,915 against an approved budget of Kshs. 292,352,244. Capital Expenditure recorded no expenditure against an approved budget of Kshs. 355,000,000, resulting in an absorption rate of 0 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	131,845,344	131,845,344	100
Operations and Maintenance	292,352,244	255,809,915	87.5
Capital Expenditure	355,000,000	0	0
Totals	779,197,588	387,655,259	49.8

Recurrent Expenditure Performance

Recurrent expenditure as at 30th June 2026 amounted to Kshs. 387,655,259 against a recurrent budget of Kshs. 424,197,588, translating to an absorption rate of 91.4 percent. The performance was driven by Personnel Emoluments, which recorded an absorption rate of 100 percent, and Operations and Maintenance, which recorded an absorption rate of 87.5 percent.

Development Expenditure Performance

Development expenditure as at 30th June 2026 amounted to Kshs. 0 against a development budget of Kshs. 355,000,000, resulting in an absorption rate of 0 percent. This reflects non-implementation of the planned development activities during the financial year.

Table 34: 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 30 th June 2026	Absorption Rate (%)	Project status
1.	Social hall	Lelan	2,500,000	0	0	Procurement ongoing
2.	ICRH Infrastructure project	Keiyo North	100,000,000	0	0	Delayed disbursement of funds
3	Coffee Processing plant	Keiyo South	100,000,000	0	0	Delayed disbursement of funds
4	Kapsowar health center	Marakwet west	100,000,000	0	0	Delayed disbursement of funds
5	Tot sub county hospital	Marakwet East	52,500,000	0	0	Delayed disbursement of funds

Expenditure by programme and sub programme

During FY 2025/26, SP1.1 General Administration and Support Services recorded expenditure of Kshs. 336,345,982 against an approved budget of Kshs. 351,048,088, translating to an absorption rate of 95.8 percent. SP3.1 General Administration, Planning and Support Services recorded expenditure of Kshs. 51,309,277 against an approved budget of Kshs. 73,149,500, representing an absorption rate of 70.1 percent. SP14.4 County Administration recorded no expenditure against an approved budget of Kshs. 355,000,000, resulting in an absorption rate of 0 percent. Overall, the vote recorded the total expenditure of Kshs. 387,655,259 against an approved budget of Kshs. 779,197,588, resulting in an overall absorption rate of 49.75 percent.

Table 37: Public Service, Devolution, Administration, Communication, ICT and E-Governance

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at June 30th 2026	Absorption Rate(%)
0101014360 SP1.1 General administration and support services	351,048,088	336,345,982	95.8
0507014360 SP 3.1 General administration, planning and support services	73,149,500	51,309,277	70.1
0514044360 SP14.4 County Administration	355,000,000	0	0
Total	779,197,588	387,655,259	49.75

8.4.2. Non-financial performance for the period

During the fourth quarter of FY 2025/26, implementation of planned activities under the ICT and Public Service vote recorded mixed performance, with some outputs achieving good progress while others remained below target. Key activities under ICT and Public Service, including service delivery, administration, citizen engagement and project supervision, recorded varying levels of achievement. Overall, implementation was affected by resource constraints, staffing gaps, transport limitations and delays in project execution, resulting in some planned outputs not being fully achieved during the quarter.

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 30th June, 2026	Variance
P.1 General Administration and Support Services	SP.1.1 General Administration and Support Services	ICT & Public Service	Improved quality service delivery	Customer satisfaction index	100%	100%	0%
P.2 County Administration and Devolution	SP.2.1 County Administration and Devolution	Public Service Management and County Administration	Project supervision	No. of departmental project supervision reports	40	34	-6
			SOPs developed	No. of SOPs developed	5	4	-1
			SOPs operationalized	No. of procedures operationalized	5	3	-2
			Sub-county offices constructed	No. constructed and equipped	2	0	-2
			Ward offices furnished	No. furnished and equipped	2	2	0
			Alcohol inspections	No. of inspections conducted	4	4	0
			Counselling services	No. of counselling sessions	3000	2500	-500
			Alcohol prevalence surveys	No. of surveys conducted	4	2	-2
			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	150	-50

	SP.3.1 Communicati on & Publicity	Radio civic programmes	No. conducted	10	2	-8
		Call centre services	No. of calls handled	10,000	6,000	-4,000
		Promotional materials	No. produced	100,000	50,000	-50,000

8.4.3. Challenges, Lessons Learnt and Recommendations

Challenges:

- Delayed fund disbursement affected timely activity implementation.
- Inadequate transport constrained field operations and supervision.
- Staffing gaps affected service delivery.
- Budget constraints limited training and development activities.
- Contractor delays affected project completion.

Lessons Learnt:

- Timely resource allocation supports effective implementation.
- Stakeholder engagement improves coordination and ownership.
- Reliable data supports planning and decision-making.
- Regular supervision helps address challenges early.
- Needs assessment ensures relevant capacity-building.

Recommendations:

- Ensure timely fund disbursement and utilization.
- Strengthen staffing and transport support.
- Enhance contract management and project supervision.
- Strengthen data management and reporting.
- Sustain stakeholder coordination and engagement.

8.5. County Public Service Board

8.5.1 Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 88,654,299 against a budget of Kshs. 89,778,153 translating to an overall absorption rate of 98.75 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th June 2026	Absorption Rate (%)
Personnel Emoluments	48,315,799	48,315,799	100
Operations and Maintenance	41,462,354	40,338,500	97.29
Capital Expenditure	0	0	0
Totals	89,778,153	88,654,299	98.75

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.88,654,299 against a budget of Kshs. 89,778,153 recording an absorption rate of 98.75 percent largely driven by Personnel Emoluments, with an absorption rate of 100 percent against a budget of 48,315,799. Expenditure on Operations and Maintenance recorded was Kshs 40,338,500 against a budget of Kshs.41,462,354 indicating an absorption of 97.29 percent.

Expenditure by programme and sub programme

During the FY 2025/26, Support to CPSB achieved absorption at 98.75 percent mainly being the General administration and support services program.

Table 37: County Public Service Board Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at 30th June 2026	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	89,778,153	88,654,299	98.75
Total Expenditure of Vote	89,778,153	88,654,299	98.75

8.5.2 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 June 2026	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	12	0
		CPSB	automation of human resource system	No. of Programmes installed	1	1	0
		CPSB	Monitoring and Evaluation of Performance Management	No. of reports developed	1	1	0
		CPSB	Employee satisfaction Survey	No of reports developed	1	0	1
		CPSB	Sensitization of values and principles.	No of reports developed	4	4	0
		CPSB	Skillset Analysis	No of skills inventories developed	1	1	0

9. Challenges, Lessons Learnt and Recommendations

Challenges

During the fourth 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 continues to be affected by systemic delays in financial disbursements, limited institutional capacity, and increasing climate-related pressures. However, these challenges are being addressed through innovative partnerships, community-driven approaches, and the growing adoption of digital technologies. The key emerging issues, challenges, and proposed recommendations are summarized below.

4.1. Emerging Issues and Trends

- **Institutional Reforms and Systemic Adjustments by the National Government:**
Continued reforms and changes in National Government policies, financing arrangements, and operational systems, including e-GP and conditional transfers, such as changes to the Fuel Levy arrangements, have implications for County planning, operations, and service delivery. These changes require the County Government to continuously adapt its systems and procedures to ensure alignment with national requirements, reporting frameworks, and compliance standards.
- **Digital Transformation and Technological Advancements:**
The County is progressively embracing automation and digital platforms to improve efficiency, transparency, accountability, and service delivery. However, effective implementation requires continued system stabilization, investment in appropriate infrastructure, staff capacity building, and effective change-management mechanisms.
- **Climate Change and Environmental Stress:**
Increasing incidences of drought, unpredictable rainfall patterns, and environmental degradation are adversely affecting agricultural productivity, water availability, food security, and sustainable natural resource management. These challenges have heightened the need to integrate climate-smart, adaptive, and resilient approaches into County development planning and implementation.
- **Increasing Demand for Public Services:**
Population growth, urbanization, youth unemployment, and rising household

vulnerability have contributed to increased demand for essential public services and social interventions. Key areas experiencing heightened demand include healthcare, water services, social protection, legal aid, urban services, and employment and livelihood support programmes.

- **Growing Importance of Partnerships and Collaborative Initiatives:** There is increasing emphasis on partnerships and collaborative approaches involving the private sector, development partners, civil society, and local communities. Initiatives such as Public–Private Partnerships (PPPs) and community-led approaches, including FLLoCA, provide opportunities to strengthen resource mobilization, promote local ownership, enhance participation, and improve the sustainability of development interventions.

4.2. Key Challenges

1. **Delayed and Inadequate Financing**
Delays in the release of funds by the National Treasury, constrained cash flows, and inadequate budgetary allocations continued to affect the timely commencement and implementation of projects. These financial challenges also contributed to low absorption of development funds, accumulation of pending bills, and interruptions in the continuity of service delivery.
2. **Human Resource Gaps and Capacity Constraints**
Inadequate staffing, an aging workforce, limited succession planning, and insufficient staff capacity-building opportunities affected the effective delivery of services across key sectors, including health, agriculture, gender, trade, transport, and land.
3. **Socio-Economic Pressures**
Rising input costs, inflation, unemployment, poverty, and an increasing number of vulnerable households placed additional demands on the County’s limited financial and institutional resources, constraining its ability to adequately respond to emerging needs.
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 facilities increased maintenance and rehabilitation costs while disrupting the delivery of essential services.
5. **Infrastructure and Operational Constraints**
Several departments continued to experience shortages of essential working tools and equipment, inadequate ICT infrastructure, and logistical challenges, including insufficient

vehicles and unreliable connectivity. These constraints affected operational efficiency and the timely delivery of services.

6. **Limited Adoption of Technology and Data Systems**

The slow uptake and inconsistent use of digital technologies and data-management systems across departments hindered evidence-based decision-making, effective performance monitoring, data management, and timely preparation of reports.

7. **Climate and Environmental Risks**

Unpredictable weather patterns, coupled with environmental pressures and vandalism of water and agricultural infrastructure, continued to undermine livelihoods, disrupt service delivery, and threaten the sustainability and functionality of County investments.

4.3. Recommendations

1. **Strengthen Timely and Predictable Financing**

Advocate for timely and predictable release of National Government transfers while strengthening internal financial management systems, including IFMIS, e-GP, and HIMIS, to promote efficient, transparent, and accountable implementation of County programmes and projects.

2. **Strengthen Human Resource Capacity and Succession Planning**

Address staffing and skills gaps through targeted recruitment, continuous capacity development, structured succession planning, and professional development programmes across County departments.

3. **Expand Partnerships and Resource Mobilization**

Increase collaboration with Public–Private Partnerships (PPPs), development partners, the private sector, and communities through co-financing and other resource-mobilization mechanisms to bridge financing and institutional capacity gaps.

4. **Strengthen Infrastructure Protection and Community Ownership**

Enhance security and protection of public assets, strengthen community involvement in the implementation and management of County projects, and intensify public sensitization to reduce vandalism, encroachment, and misuse of public infrastructure.

5. **Promote Climate Resilience and Sustainable Resource Management**

Scale up climate-smart agricultural practices, water conservation initiatives,

environmental protection measures, and other climate-resilient interventions while strengthening community participation and ownership of related infrastructure and natural resources.

6. **Accelerate Technology and Data-System Integration**

Expedite the adoption and integration of digital technologies and data-management systems by improving ICT infrastructure, strengthening staff capacity, and enhancing interoperability of systems. This will support evidence-based planning, performance monitoring, reporting, and efficient service delivery.

7. **Strengthen Social Protection and Inclusion**

Increase investment in social protection programmes targeting women, youth, persons with disabilities (PWDs), and older persons, while ensuring that gender mainstreaming, disability inclusion, and equitable access are systematically incorporated into County programmes and development initiatives.