



COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

FY 2025/2026 FIRST QUARTER BUDGET IMPLEMENTATION REPORT

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OCTOBER 2025

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FOREWORD

The Public Finance Management (PFM) Act, 2012, mandates county governments to foster transparency, financial discipline, and public accountability in managing public resources. Pursuant to Section 166(4)(a) of the PFM Act, 2012, the County Treasury is pleased to present the First Quarter Budget Implementation Report for the Financial Year 2025/2026. This report covers the period from 1st July 2025 to 30th September 2025, offering a comprehensive assessment of the county's financial and non-financial performance against its approved strategic objectives.

The FY 2025/2026 Budget marks the fourth year of implementing our Third Generation County Integrated Development Plan (CIDP 2023–2027), themed “*Creating opportunities and nurturing Potentials*”. Anchored on the Annual Development Plan (ADP) 2025/2026, the approved budget layout aims to stimulate local economic activities to achieve shared prosperity and equity across Elgeyo Marakwet County. Key focus areas during this fiscal period include expanding access to potable water, transforming agriculture for food security, strengthening universal healthcare, enhancing land tenure security, automating government services, and scaling up resource mobilization.

To finance these strategic objectives, the County Assembly approved a budget estimate of Kshs. 8,849,613,252. Over the first quarter, the County faced mixed revenue performances and implementation hurdles, capturing an overall revenue realization of 32 percent, dominated largely by rolled-over funds from the previous fiscal year. The cumulative expenditure for the quarter reached Ksh 871,167,184, giving an overall absorption rate of 10 percent.

While our recurrent expenditures continue to support administrative stability, the County remains committed to progressively optimizing capital expenditure. Moving forward into the subsequent quarters, the County Executive will prioritize fast-tracking procurement actions and reinforcing local revenue automation to improve execution efficiencies and fulfill our development promises to the people of Elgeyo Marakwet.



ALPHAEUS TANUI

CECM FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

FY 2025/2026 First Quarter Budget Implementation Report represents a collaborative effort coordinated by the County Treasury. We express our profound gratitude to His Excellency the Governor for his strategic vision and steadfast leadership, which continues to guide the implementation of the CIDP 2023–2027 and annual operational workplans. We also recognize the County Assembly for its oversight role, which ensures fiscal transparency and adherence to institutional regulations.

Special appreciation goes to all County Executive Committee Members (CECMs), Chief Officers, and especially the Departmental Planning and Budget Officers. Their dedication to submitting performance data and IFMIS expenditure reports made the compiling of this publication possible.

We are deeply indebted to the Technical Team within the Department of Finance and Economic Planning. Their thorough data verification, compliance checks under the PFM Act guidelines, and financial analyses ensured the final report met reporting timelines.

Lastly, we acknowledge our national oversight bodies—including the Office of the Controller of Budget (OCOB), the National Treasury, and the Commission on Revenue Allocation (CRA)—whose feedback loops help us refine our financial operations and administrative accountability systems.



PETER CHESOS

CHIEF OFFICER – FINANCE AND ECONOMIC PLANNING

EXECUTIVE SUMMARY

The following executive summary outlines the financial and operational performance of the County Government of Elgeyo Marakwet for the first quarter of the 2025/2026 Financial Year, covering the period from July 1, 2025, to September 30, 2025.

The FY 2025/2026 budget, totaling Kshs. 8,849,613,252, is anchored in the Programme Based Budget (PBB) 2025/2026 and marks the fourth year of implementing the Third Generation County Integrated Development Plan (CIDP 2023–2027). The budget is structured to support both recurrent and development priorities, with 55% (Kshs. 4,880,595,477) allocated for recurrent expenditure and 45% (Kshs. 3,969,017,775) earmarked for development.

During the first quarter, the county realized an overall revenue performance of 32% against its target, with total receipts of Ksh 2,861,750,115. This revenue was primarily driven by rolled-over funds from the previous fiscal year (67%), followed by equitable share (30%) and own-source revenue (3%). Expenditure for the quarter reached Ksh 871,167,184, representing an overall absorption rate of 10%. Recurrent expenditure supported administrative stability, while development expenditure faced significant delays, with a 4% absorption rate recorded for the period.

The low absorption, particularly in development projects, was largely attributed to delays in procurement processes, including challenges associated with the introduction of the new Electronic Government Procurement (e-GP) system. To address these challenges and improve execution efficiencies in subsequent quarters, the County Executive has committed to fast-tracking procurement actions and reinforcing local revenue automation to better fulfill its development promises to the residents of Elgeyo Marakwet.

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
AI	Artificial Insemination
A-I-A	Appropriations in Aid
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
CARA	County Allocation of Revenue Act
CBEF	County Budget and Economic Forum
CBIRR	County Budget Implementation Review Report
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CBTS	County Budget Transparency Surveys
CCIS	County Climate Institutional Support
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission of Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
eGPS	Electronic Government Procurement
EU	European Union
FAO	Food and Agriculture Organization
FLLoCA	Financing Locally Led Climate Action Program
FY	Financial Year
HMIS	Health Management Information System
HRIS	Human Resource Information System
HRMIS	Human Resource Management Information System
ICT	Information Communication Technology
IDA	International Development Association
IFAS	Iron and Folic Acid Supplements
IFMIS	Integrated Financial Management Information system
KDSP	Kenya Devolution Support Programme
Ksh	Kenya Shillings
KUSP	Kenya Urban Support Program

KYISA	Kenya Youth Inter County Sports Association
MCA	Member of County Assembly
EMCEF	Elgeyo Marakwet County Empowerment Fund
EMHA	Elgeyo Marakwet Hospitality Association
MSME	Micro, Small and Medium Enterprise
MT	Metric Tones
NAVCDP	National Agricultural Value Chain Development Project
NCDs	Non Communicable Diseases
O&M	Operations and Maintenance
OCOB	Office of Controller of Budget
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme-Based Budget
PE	Personnel Emoluments
PFM	Public Finance Management
PICD	Participatory Integrated Community Development
PPPs	Public Private Partnership
PWD	People With Disability
RMLF	Road Maintenance Levy Fund
RRI	Rapid Results Initiative
SACCO	Savings and Credit Cooperative Organization
SAGAs	Semi-Autonomous Government Agencies
SHA	Social Health Authority
SHG	Self Help Group
SHIF	Social Health Insurance Fund
SRC	Salaries and Remuneration Commission
TICA	Turkish Cooperation and Coordination Agency
TRA	Tourism Regulatory Authority
UHC	Universal Health Care
UHC	Universal Health Coverage
UIG	Urban Institutional Grants
VTC	Vocational Training Centre
WB	World Bank
WRI	World Resources Institute

KEY HIGHLIGHTS

FY 2025/26 Approved Budget Estimates

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



Figure 0-1: Total Projected Revenue Basket and Receipts for the FY 2025/26

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

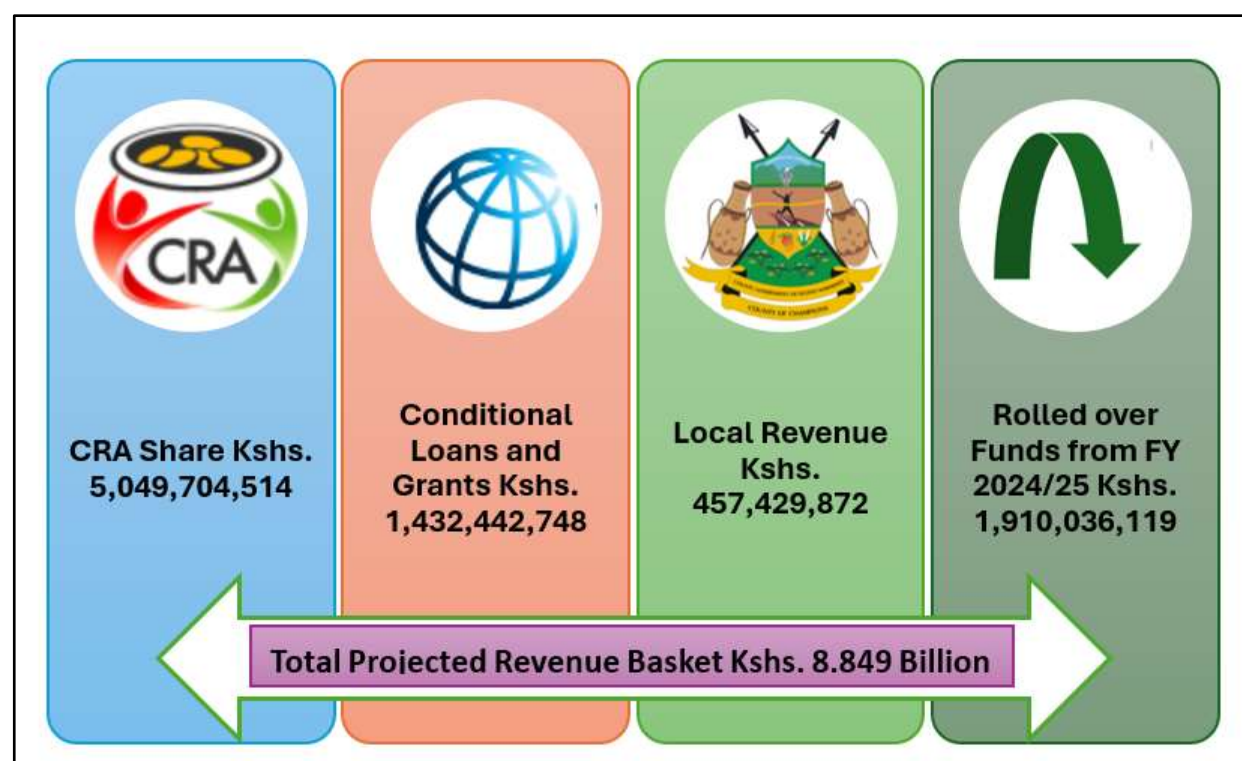


Figure 0-2: Total Projected Revenue Basket for the FY 2025/26

Total FY 2025/26 First quarter Revenue Receipts

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

The performance consisted of KShs 870,757,084 (30 percent) from the equitable share, Ksh 1,910,036,119 (67%) from FY 2024/25 reallocations and KShs 80,956,912 (3 percent) from own source revenue. The own source

collections included KShs 68,813,465 generated by hospitals as Appropriations-in-Aid (AIA) and KShs 12,143,447 from normal revenue streams.

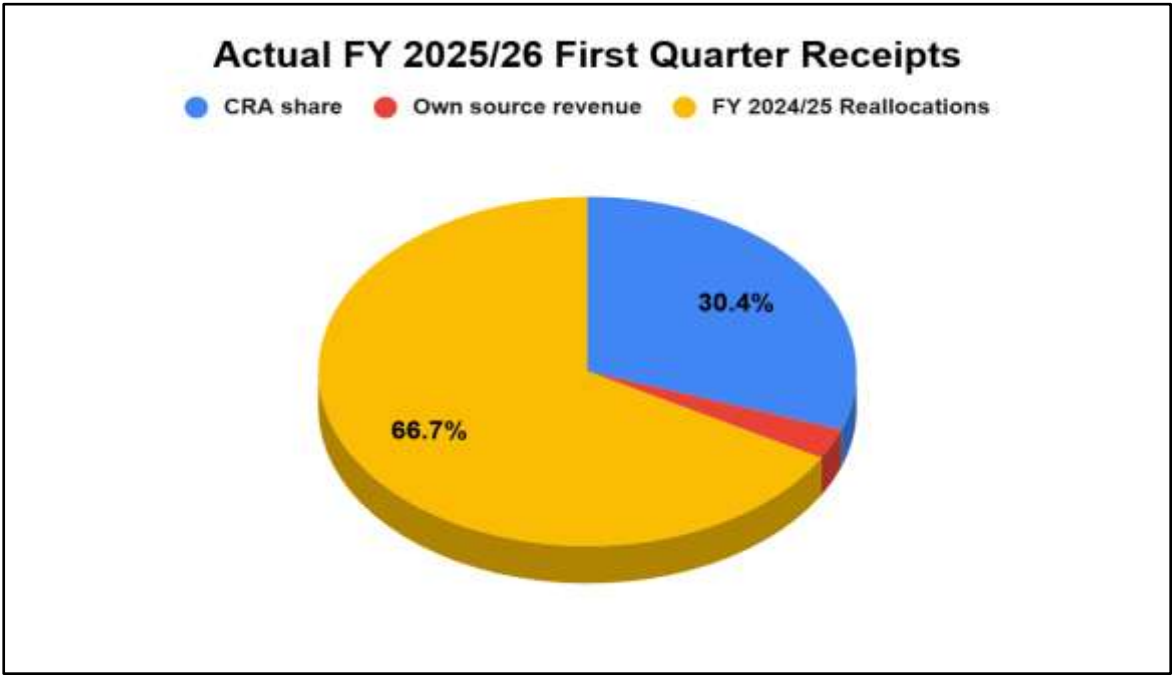


Figure 0-3: FY 2025/26 first quarter Revenue Receipts

Overall Expenditure Summary per Economic Classification

Total expenditure for the quarter stood at Ksh 871,167,184 against an annual budget of KShs 8,849,613,252, translating to an overall absorption rate of 10 percent. The County Executive utilized KShs 803,223,904, achieving a 10 percent performance rate, while the County Assembly spent KShs 67,943,280, representing 10 percent absorption rate.

Recurrent expenditure for the period was Ksh 4,880,595,477 comprising Ksh 4,198,467,879 for the County Executive and Ksh 682,127,598 for the County Assembly. Development expenditure during the period was Ksh 161,042,949, reflecting an absorption rate of 4 percent.

Expenditure Analysis per Department

The Department of Health Services recorded the highest absolute expenditure of Ksh 316,517,837 while Sports, Youth Affairs, Culture, Children and Social services recorded the lowest expenditure of Kshs. 8,959,378.

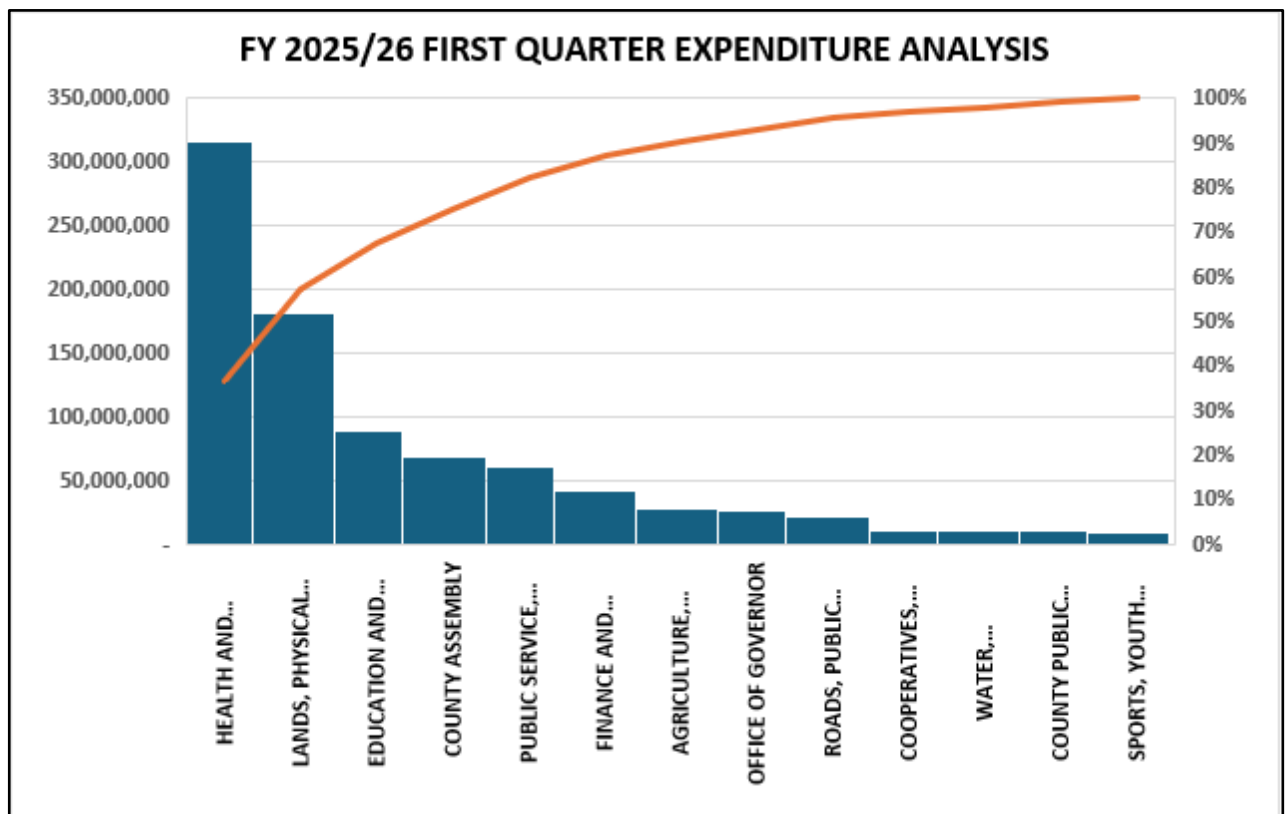


Figure 0-4: Overall Expenditure per Department

Absorption Capacity

The County Government's absorption rate for the first quarter of FY 2025/26 was 10 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. Lands, Physical Planning, Housing and Urban Development department and Finance and Economic planning department recorded the highest absorption of 18 percent each while department of Water, Environment and climate change recorded the lowest absorption of 1%.

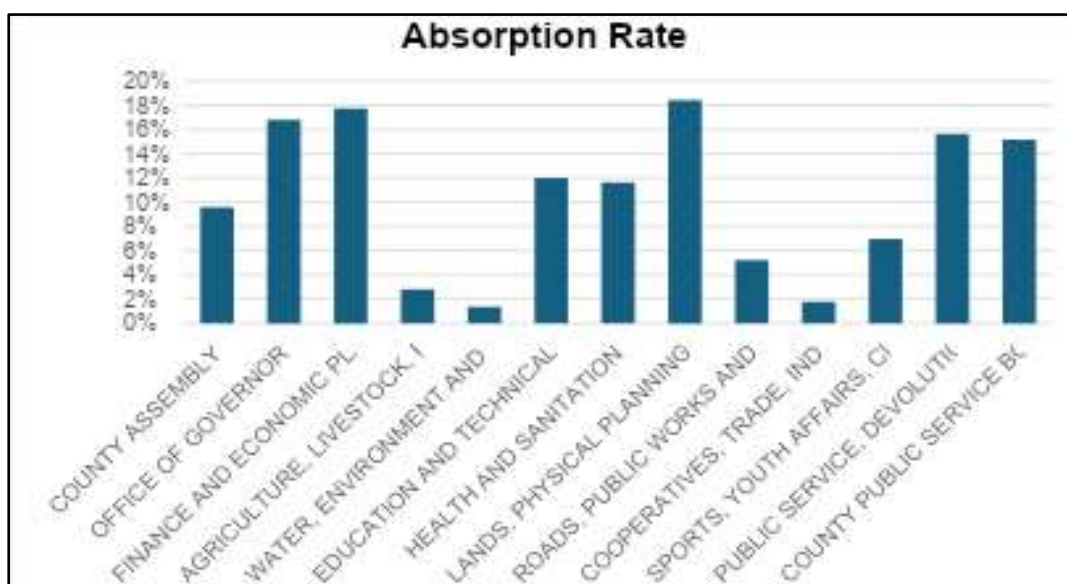


Figure 0-5: Overall Expenditure absorption per Department

1.0. INTRODUCTION

The FY 2025/2026 Budget is the fourth budget under implementation of the Third Generation County Integrated Development Plan (CIDP 2023–2027), themed “A Resilient Economy for Sustainable Development.” The budget is anchored on the County Annual Development Plan (ADP) 2025/2026, which focuses on stimulating local economies to achieve shared prosperity.

The budget is designed to achieve the following key objectives:

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

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

1.1. Rationale for County Budget Implementation Reports

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

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

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

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

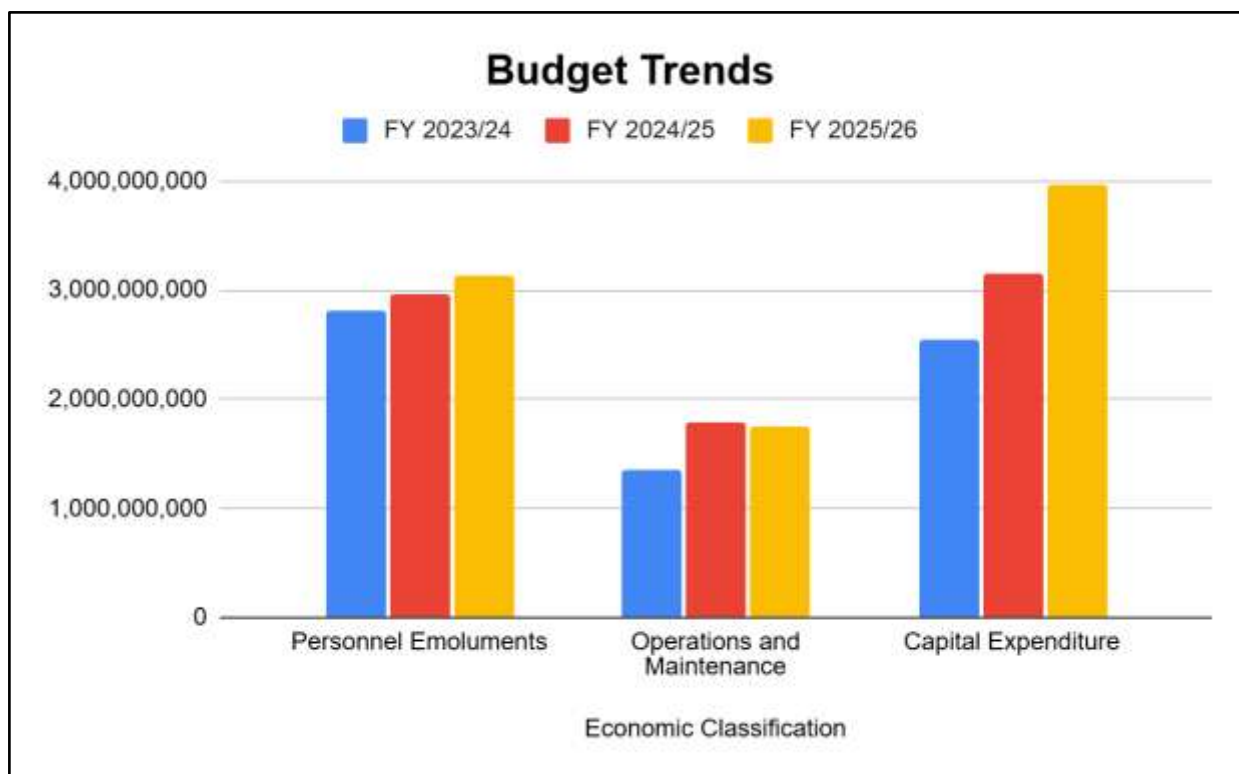


Figure 1.2-1: Budget Allocation by Economic Classification

1.3. FY 2025/26 Budget

The total County Budget Estimates for FY 2025/26 amounts to Ksh 8,849,613,253, with Ksh 4,880,595,477 allocated for recurrent and Ksh 3,969,017,775 for development expenditure. The development allocation accounts for 44.85 percent of the total budget, in compliance with the Public Finance Management Act (PFMA), 2012 fiscal responsibility requirement of a minimum of 30 percent allocation to development.

Personnel emoluments constitute 35.37 percent of the county budget, exceeding the recommended threshold of 35 percent. This increase is primarily attributed to the implementation of the Salaries and Remuneration Commission (SRC) circular reference SRC/TS/29 (81), which revised civil service salary structures, salary adjustments for ECDE staff, and the absorption of library personnel.

The County Government is implementing measures to enhance Own Source Revenue (OSR) and strengthen external resource mobilization in order to increase funding for development programmes and progressively reduce the personnel emoluments ratio.

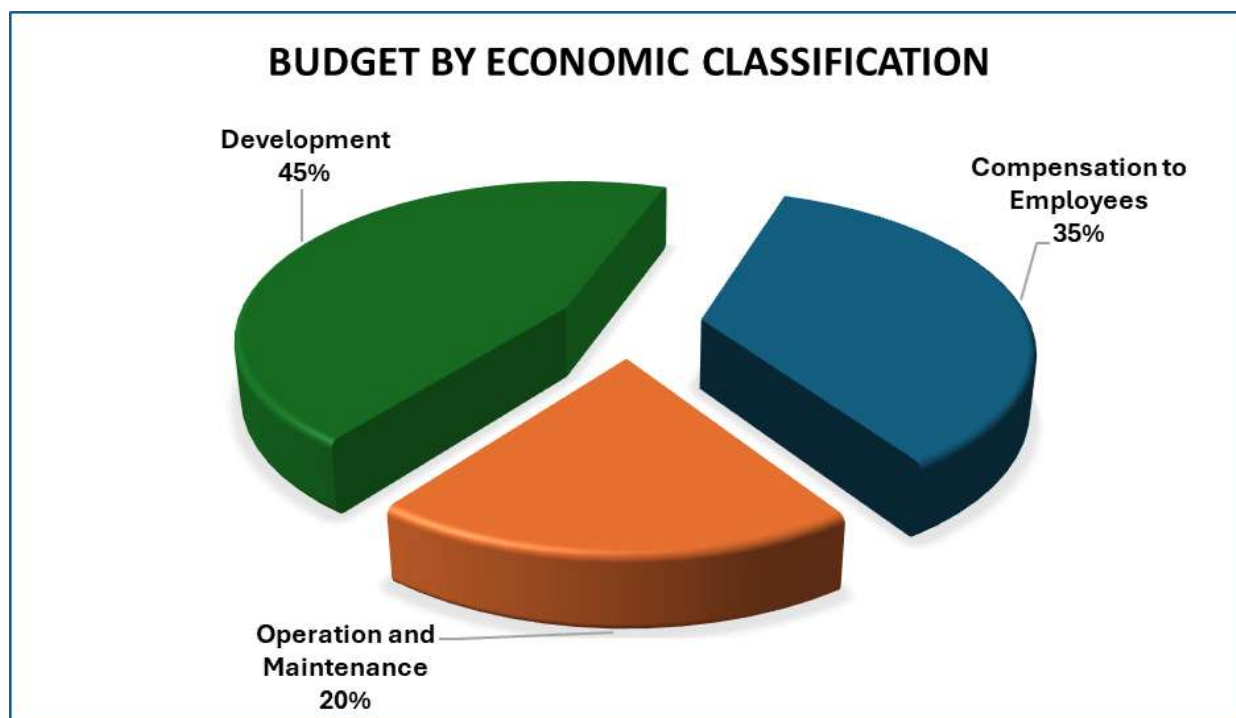


Figure 1.3-1: County Budget Allocation by Main Economic Classification

1.3.1. County Development Budget

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

Table 1: County Development Budget per Department

DEPARTMENT	APPROVED ESTIMATES FY 2025/2026 (KSHS.)	% ALLOCATION OUT OF TOTAL DEVELOPMENT BUDGET
County Assembly	26,872,402	0.68%
Office Of Governor	867,825	0.02%
Finance and Economic Planning	2,700,000	0.07%
Agriculture, Livestock, Fisheries and Irrigation	698,923,122	17.61%
Water, Environment and Climate Change	667,007,468	16.81%
Education and Technical Training	281,729,426	7.10%
Health and Sanitation	604,300,799	15.23%
Lands, Physical Planning, Housing & Urban Development	881,315,595	22.20%
Roads, Public Works and Transport	222,841,244	5.61%
Cooperatives, Trade, Industrialization, Tourism and Wildlife	538,348,154	13.56%
Sports, Youth Affairs, Culture, Children and Social Services	30,611,740	0.77%
Public Service, Devolution, Administration, Communication, ICT and E-Governance	13,500,000	0.34%
Total For Vote 4360000000 Elgeyo/Marakwet County	3,969,017,775	100.00%

Source: County Treasury, 2025

1.3.2. County Recurrent Budget

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

Table 2: Recurrent Budget Allocations Per Department

DEPARTMENT	APPROVED ESTIMATES FY 2025/2026 (KSHS.)	% ALLOCATION OUT OF TOTAL RECURRENT BUDGET
County Assembly	682,127,598	13.98%
Office Of Governor	154,970,028	3.18%
Finance and Economic Planning	233,217,089	4.78%
Agriculture, Livestock, Fisheries and Irrigation	266,753,125	5.47%
Water, Environment and Climate Change	63,798,949	1.31%
Education and Technical Training	452,101,451	9.26%
Health and Sanitation	2,115,547,025	43.35%
Lands, Physical Planning, Housing & Urban Development	104,627,885	2.14%
Roads, Public Works and Transport	191,486,144	3.92%
Cooperatives, Trade, Industrialization, Tourism and Wildlife	81,150,411	1.66%
Sports, Youth Affairs, Culture, Children and Social Services	98,047,543	2.01%
Public Service, Devolution, Administration, Communication, ICT and E-Governance	373,958,322	7.66%
County Public Service Board	62,809,907	1.29%
Total For Vote 4360000000 Elgeyo/Marakwet County	4,880,595,477	100.00%

Source: County Treasury, 2025

1.4. Elgeyo Marakwet County Revenue Targets

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

Table 3 : FY 2025/26 Revenue Targets

Sources	Target 2025/26
Equitable share from National Government	5,049,704,514
Conditional Allocation -Other loans and Grants	1,432,442,748
Sub Total-Other Sources 2025/26	6,482,147,262
County Own Generated Revenue- Normal streams	112,429,872
County Own Generated Revenue- Health AIA	345,000,000
Total Own Generated Revenue	457,429,872
FY 2024/25 Reallocation Budget	1,910,036,119
Grand Total	8,849,613,253

Source: County Treasury, 2025

2.0. REVENUE PERFORMANCE FY 2025/26

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

Revenue performance by the end of the first quarter of FY 2025/26 stood at 32 percent, with cumulative receipts of Ksh 2,861,750,115 against a total approved budget of Ksh 8,849,613,253. The lower revenue performance was mainly attributable to the drop in Own Source Revenue and delays in equitable share and loans & grants disbursement.

2.1. Overall Revenue Performance

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

2.1.1. Own Source Revenue

The total County Own Source Revenue (OSR) collected by the end of the first quarter amounted to Ksh 80,956,912 representing a 18 percent performance against the annual target. The total OSR realized includes Ksh 68,813,465.00 generated from Health Appropriation-in-Aid (AIA) and Ksh 12,143,447 collected from normal revenue streams.

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

Revenue Stream	Targets FY 2025/26 (Ksh.)	Actual as at 30th Sep 2025 (Ksh.)	Variance (Ksh.)	Performance (%)
Animal Stock auction fees	4,700,000	274,100	-4,425,900	5.83
Produce and other cess	24,000,000	3,164,840	-20,835,160	13.19
Single Business Permit	23,000,000	1,378,345	-21,621,655	5.99
Lands Rates/Plot Rent	7,700,000	1,066,029	-6,633,971	13.84
Bus park/motorcycle fees	7,500,000	1,030,400	-6,469,600	13.74
Trade applications fees	2,800,000	7,500	-2,792,500	0.27
Slaughter fees	3,500,000	320,300	-3,179,700	9.15
House rent/stall/ground	1,720,000	438,920	-1,281,080	25.52
Conservancy fees	3,800,000	27,600	-3,772,400	0.73
Plan approval fees	4,700,000	18,000	-4,682,000	0.38
Clearance fees	220,000	21,200	-198,800	9.64
Hides and skins	100,000	0	-100,000	0.00
Promotion/advert	7,800,000	226,600	-7,573,400	2.91
Hire of roads/ field	550,000	0	-550,000	0.00
Trade	456,614	12,000	-444,614	2.63
Fines	2,200,000	25,466	-2,174,534	1.16
VSD Funds	1,000,000	164,255	-835,745	16.43
Agriculture	30,000	39,000	9,000	130.00
Tourism	2,000,000	36,100	-1,963,900	1.81
Market fees and others	6,000,000	2,706,994	-3,293,006	45.12

Revenue Stream	Targets FY 2025/26 (Ksh.)	Actual as at 30th Sep 2025 (Ksh.)	Variance (Ksh.)	Performance (%)
Recoveries	1,500,000	69,815	-1,430,185	4.65
Others	2,153,258	1,115,983	-1,037,275	51.83
Facility Improvement Fund/Financing (FIF)	345,000,000	68,486,654	-276,513,346	19.85
PUBLIC HEALTH SERVICES	5,000,000	326,811	-4,673,189	6.54
Sub-Total	457,429,872	80,956,912	-376,472,960	17.70

Source: County Treasury, 2025

2.1.2. Equitable share, conditional allocations, loans and grants

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

Sources	Targets FY 2025/26	Actual FY 2025/26 as at 30th Sep, 2025	Variance	Performance (%)
Equitable share from National Government	5,049,704,514	870,757,084	4,178,947,430	17.24
Conditional Allocation -Other loans and Grants	1,432,442,748	0	1,432,442,748	0.00
Total	6,482,147,262	870,757,084	5,611,390,178	15.52

Source: County Treasury, 2025

Table 6: Revenue Performance Per Stream in comparison with quarter one for 2022-2023,2023-2024,2024-2025,2025/26

Revenue Stream	Quarter One Revenue Performance Trends			
	2022-2023	2023-2024	2024-2025	2025-2026
	Kshs	Kshs	Kshs	Kshs
Cess	2,275,758	4,858,861	4,482,212	3,438,940
Land Rate	79,501	94,295	115,503	174,845
Single/Business Permits	610,210	1,321,915	2,007,491	1,385,845
Property Rent	274,333	655,109	672,430	1,330,104
Parking Fees	269,750	1,003,860	914,900	1,030,400
Market Fees	1,028,435	1,771,883	1,731,015	1,520,600
Advertising	500	235,200	196,600	226,600
Hospital Fees-FIF	24,418,659	53,180,096	64,076,293	68,486,654
Public Health Service Fees	152,150	363,500	198,300	326,811
Physical Planning and Development	8,0000	586,280	602,850	560,400
Hire Of County Assets	-	-	450,000	-
Conservancy Administration	15,800	33,300	207,000	27,600
Administration Control Fees and Charges	-	18,500	14,400	12,000
Park Fees	31,350	124,440	70,050	98,450
Other Fines, Penalties, And Forfeiture Fees	1,4130	102,210	122,804	25,466
Miscellaneous receipts	2,455,236	1,564,882	2,847,648	2,312,197
Total County Own Source Revenue for the quarter	31,705,812	65,914,331	78,709,496	80,956,912

Source: County Treasury, 2025

2.2. Funds Release to Elgeyo Marakwet County

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

Total Receipts into Elgeyo Marakwet County Revenue Fund (CRF) during the period under review amounted to Ksh. 2,861,750,115 mainly from National government disbursements and county own source revenue receipts. This included health AIA received and spent at the health facilities.

2.2.2. Exchequer Disbursements from the national government

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

3.0. EXPENDITURE ANALYSIS

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

During the first quarter of FY 2025/26, the County's cumulative expenditure amounted to Ksh 871,167,184, against a budget of Kshs 8,849,613,252. This translated to an overall absorption rate of 10 percent. Out of the total expenditure, 80 percent was spent on compensation to employees, 2 percent on operations and maintenance and 18 percent on development activities.

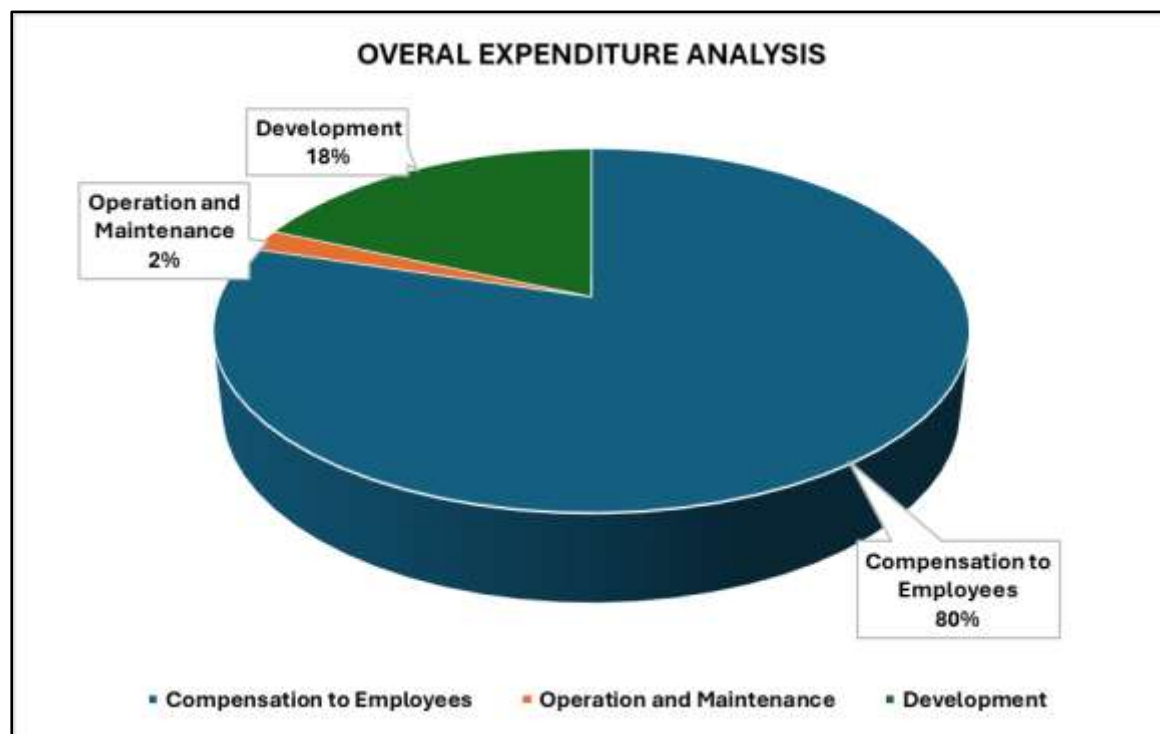


Figure 3.1-1: Overall Expenditure Performance for the First quarter of FY 2025/26

3.2. Expenditure by economic classification

During the first three months of FY 2025/26, the actual expenditure was Ksh 871,167,184 million, resulting in a 9.84 percent absorption rate. The County Government utilized Ksh 710,124,235 for recurrent expenditures and Ksh 161,042,949 for development, representing absorption rates of 15 percent and 4 percent, respectively.

Table 7: Expenditure by Economic Classification of The County Executive and County Assembly

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 30th September 2025	Absorption Rate (%)
County Executive			
Compensation to Employees	2,762,349,270	625,764,120	22.65%
Operation and Maintenance	1,436,118,608	16,416,835	1.14%
Development	3,942,145,373	161,042,949	4.09%
Sub Total	8,140,613,251	803,223,904	9.87%
County Assembly			
Compensation to Employees	367,644,378	67,943,280	18.48%
Operation and Maintenance	314,483,220	0	0.00%
Development	26,872,402	0	0.00%

Economic Classification	FY 2025/26 Approved Budget	Expenditure as at 30th September 2025	Absorption Rate (%)
Sub Total	709,000,000	67,943,280	9.58%
OVERALL			
Compensation to Employees	3,129,993,648	693,707,400	22.16%
Operation and Maintenance	1,750,601,828	16,416,835	0.94%
Development	3,969,017,775	161,042,949	4.06%
TOTAL BUDGET	8,849,613,251	871,167,184	9.84%

3.3. Departmental Expenditure

In the first quarter of FY 2025/26, the Department of Health Services recorded the highest expenditure at Ksh 316.5 million, primarily due to elevated salary costs. The Department of Lands, Physical planning, Housing and Urban development followed with an expenditure of Ksh 181.8 million, largely contributed by development expenditure through conditional grants. The County Assembly ranked third with a spending Ksh 67.94 million, mainly reflecting recurrent costs associated with compensation on employees. In contrast, the department of Sports, Youth Affairs, Culture, Children and Social services had the lowest expenditure of Kshs. 8.96 million.

Table 8: Departmental Expenditures

DEPARTMENT	FY 2025/26 APPROVED BUDGET	PE	O&M	DEVELOPMENT	TOTAL EXPENDITURE	Absorption (%)
County Assembly	709,000,000	67,943,280	-		67,943,280	10%
Office Of Governor	155,837,853	23,719,393	2,449,053		26,168,446	17%
Finance and Economic Planning	235,917,089	41,752,751	91,400		41,844,151	18%
Agriculture, Livestock, Fisheries and Irrigation	965,676,247	27,091,753	-		27,091,753	3%
Water, Environment and Climate Change	730,806,417	9,893,894	-		9,893,894	1%
Education and Technical Training	733,830,877	88,128,846	-		88,128,846	12%
Health and Sanitation	2,719,847,824	310,570,337	5,947,500		316,517,837	12%
Lands, Physical Planning, Housing & Urban Development	985,943,480	12,869,807	7,878,882	161,042,949	181,791,638	18%
Roads, Public Works and Transport	414,327,388	21,601,357			21,601,357	5%
Cooperatives, Trade, Industrialization, Tourism and Wildlife	619,498,565	10,961,580			10,961,580	2%
Sports, Youth Affairs, Culture, Children and Social Services	128,659,283	8,959,378			8,959,378	7%
Public Service, Devolution, Administration, Communication, ICT and E-Governance	387,458,322	60,729,380			60,729,380	16%
County Public Service Board	62,809,907	9,485,644	50,000		9,535,644	15%
TOTAL	8,849,613,252	693,707,400	16,416,835	161,042,949	871,167,184	10%

3.4. Payment of FY 2024/25 Pending bills

The County Government had outstanding pending bills amounting to Ksh 17,492,942 million as at 1st July 2025 constituting the County Executive pending bills of Ksh 17,492,942 million. The County Executive did not manage to pay any pending bills during the first quarter due to delays in disbursement of funds,

Table 9: Status of Payment of Pending Bills Per County Departments and Entities as at 30th September 2025

Department Name	Recurrent		Development		Total	
	Pending Bills as at 1 st July 2025	Pending Bills Paid as at 30th September 2025	Pending Bills as at 1 st July 2025	Pending Bills Paid as at 30th September 2025	Pending Bills as at 1 st July 2025	Pending Bills Paid as at 31 st September 2025
Governor's Office	5,383,307	-	-	-	5,383,307	-
Finance and Economic planning	100,000	-	-	-	100,000	-
Education and Vocational Training	-	-	4,499,821	-	4,499,821	-
Health services	1,745,375	-	570,000	-	2,315,375	-
Lands and Physical Planning	-	-	-	-	-	-
Water, Environment and climate change	-	-	4,004,439	-	4,004,439	-
Sports youth Affairs, Culture, Children & Social services	200,000	-	-	-	200,000	-
Agriculture, Livestock, Fisheries & Irrigation	990,000	-	-	-	990,000	-
Grand Total	8,418,682	-	9,074,260	-	17,492,942	-

Source: County Treasury, 2025

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

This chapter presents a comprehensive review of budget implementation across all county departments during the first quarter of the 2025/2026 financial year (1st July 2025 – 30th September 2025). It examines financial performance and the progress of project implementation based on departmental reports and IFMIS data. The chapter highlights overall expenditure levels, departmental achievements, and variances between planned targets and actual outputs.

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

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

4.1. County Assembly

4.1.1. Financial Performance Summary

During the period under review (FY 2025/26), the total expenditure incurred for the first quarter by the county assembly stood at Kshs. 67,943,280 against a budget of Kshs. 709,000,000 translating to an overall absorption rate of 10 percent.

Table 10: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	367,644,378	67,943,280	10
Operations and Maintenance	314,483,220	0	0
Capital Expenditure	26,872,402	0	0
Totals	709,000,000	67,943,280	10

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 67,943,280 against a budget of Kshs. 341,355,622 recording an absorption rate of 9.96 percent which is entirely Personnel Emoluments. There was no expenditure incurred under operations and maintenance vote due to delayed procurement processes.

Development Expenditure Performance

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

Table 11: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
1.	Construction of committee room	County	24,872,402	0	0	Ongoing
2.	Purchase and installation of CCTV	County	2,000,000	0	0	Ongoing

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, general administration, planning and support services achieved the highest absorption at 11 percent mainly due to the compensation to employees.

Table 12: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Actual Expenditure as at September 30th 2025	Absorption Rate(%)
0507004360 P 7. General administration, planning and support services			
0507014360 SP 7.1 General administration, planning and support services	606,433,748	67,943,280	11%
0508004360 P 8. Legislation and representation			
0508014360 SP 8.1 Legislation and representation	102,566,252	0	0%
Total Expenditure of Vote	709,000,000	67,943,280	10%

4.1.2. Non-financial performance for the period

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

Table 13: Non-financial performance

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

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
				Hosting of visiting delegations	All visiting delegations hosted		
			Providing effective service for legislation	Organize and participate in weekly chamber meetings for the speaker	32 meetings		
		Clerks Department	Promotion of effective legislative services	Participate in SOCCAT meetings and other forums	12 meetings		
		Legal Department	Provision of Litigation and Compliance Services	Provision of litigation and compliance advice and opinions to County Assembly	Timely advisory issued		
		Hansard Department	Efficient Hansard services	Provision of Hansard reports for all House proceedings	Timely provision of all reports		
				Provision of verbatim reports for all Committee proceedings	Timely provision of all reports		
		Sergeant at Arms Department	Credible security within County Assembly	Effective security for members, staff and property	Enhanced security in Assembly		
				Ensure smooth House and Committee operations	Successful assembly operations		
		Public Relations Department	Promotion of Legislative Democracy	Timely production of Assembly publications	Timely production of Assembly publications		
				Facilitate Assembly outreach programs	1		
		Library	Provisions of information services	Avail reference and information documents	All documents availed		

4.1.3. Challenges and Recommendations

Challenges

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

❖ Delays in Procurement Processes:

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

❖ Delayed disbursements

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

4.2. Office of the Governor

4.2.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 26,168,446 against a budget of Kshs. 155,837,853 translating to an overall absorption rate of 16.79 percent.

Table 14: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	105,171,294	23,719,393	22.55%
Operations and Maintenance	49,798,734	2,449,053	4.91%
Capital Expenditure	867,825	0	0%
Totals	155,837,853	26,168,446	16.79%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 26,168,446 against a budget of Kshs. 154,970,028 recording an absorption rate of 17 percent largely driven by Personnel Emoluments expenditure of Kshs 23,719,393 against kshs 105,171,294 indicating an absorption rate of 22.5 percent .Operations and Maintenance expenditure was Kshs 2,449,053 against a budget of Kshs. 49,798,734 indicating an absorption of 4.91 percent.

Development Expenditure Performance

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

Table 15: Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
1.	Field Operational Allowance-Monitoring, Evaluation and reporting	Soy North	867,825	-	0	

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, The officer of the Governor achieved an absorption rate 17 percent under General administration and support services mainly as compensation to employees

Table 16: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate (%)
Programme: P1 General Administration and Support Services			
501014359 SP 1.1 General administration and support services	143,545,870	26,168,446	18.23
Programme 2: Governance			
502014359 SP 2.1 Governance	5,904,158		

0506014360 SP 2.2 Monitoring, Evaluation and reporting	867,825		
Programme 3 Peace Building, Conflict Resolution and Disaster Management			
502034359 SP 3.1 Disaster management and emergency response	5,520,000		
Total Expenditure of Vote	155,837,853	26,168,446	16.79

4.2.2. Non-financial performance for the period

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

Table 17: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target(s)	Actuals as at 30th Sept 2025	Variance
Peace building and Conflict Resolution Mitigation	Peace building and Conflict Resolution Mitigation	Peace Building	Community-led conflict resolutions	No of community led conflict resolution meetings held	30	6	24
		Peace Building	Intergovernmental forums held	No. of joint peace meetings, forums	8	1	7
		Peace Building	Interventions and community engagement	No. of community engagement/campaigns	6	0	6
		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	5	15
		OOG Resource Mobilization	Stakeholders Engagement and forums held	No. of meetings/ fora held	100	10	90
		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	2	3

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target(s)	Actuals as at 30th Sept 2025	Variance
		County Attorney	Court representation made	No. of court pleadings done	50	5	45
Executive Administration and Coordination	open Government Partnership	County Executive Administration	Local Action Plans signed	no. of Action plan commitments signed	10	2	8
	County Executive Services	County Executive Administration	Organization of government business	No. of policies passed	12	4	8
	County Executive Services	County Executive Administration		No. of bills generated and submitted to the County Assembly	5	1	4
	County Executive Services	County Executive Administration		No of MOUs signed with partners	22	5	17
	Service Delivery	County Executive Administration	Complaints and compliments	No of complaints received and processed and resolved	500	90	410
			Service charters prepared	No. of service charters reviewed and developed	150	30	120
			Performance contracts signed	performance contracts signed and evaluated	25	5	20
			Performance appraisal	Number of performance Appraisals signed and evaluated	2800	200	2600
Internal Audit	Internal Audit	Internal Audit	Special Investigations	No. of Inquiries into specific areas of concern	1	0	1
			Risk based internal Audit Report	No. reports	8	1	7
			Compliance Audit	% of activities, transactions or processes that comply with laws, regulations, policies and procedures.	50	6	44
			Audit follow up	% Of Audit recommendations implemented	47	6	41

4.2.3. Emerging Issues, Challenges and Recommendations

Challenges

Under the Office of the Governor, County Government of Elgeyo Marakwet, several emerging issues and challenges have continued to affect service delivery and implementation of county programmes. These 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 improve monitoring and evaluation systems for efficient programme implementation.
- ❖ Initiating programme such as Tujiajiri for youth empowerment to address unemployment and improve livelihoods
- ❖ Adoption of digital systems and improved public communication channels will enhance transparency, accountability, and citizen engagement

4.3. Department of Finance and Economic Planning

4.3.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 41,844,152 against a budget of Kshs. 235,917,089 translating to an overall absorption rate of 17.9 percent.

Table 18: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	209,635,747	41,844,152	20%
Operations and Maintenance	23,581,342	0	0%
Capital Expenditure	2,700,000	0	0%
Totals	235,917,089	41,844,152	18%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.41,844,152 against a budget of Kshs.209,635,747 recording an absorption rate of 20 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 20 percent. Expenditure on Operations and Maintenance recorded was Kshs 0 against a budget of Kshs.23,581,342 indicating an absorption of 0 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 19: Development Budget Expenditure Performance

S/N o.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
1.	Cherangany/Chebororwa Emergency funds	Cherangany/Chebororwa	500,000	0	0	Delay due to EGP system upgrade
2.	Emsoo Emergency funds	Emsoo	200,000	0	0	Delay due to EGP system upgrade
3.	Metkei Emergency fund	Metkei	500,000	0	0	Delay due to EGP system upgrade
4.	Sengwer Emergency fund	Sengwer	1,000,000	0	0	Delay due to EGP system upgrade
5.	Tambach Emergency fund	Tambach	500,000	0	0	Delay due to EGP system upgrade
Total			2,700,000	0	0	Delay due to EGP system upgrade

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, general administration and support services achieved the highest absorption of 20 percent which was made up of compensation to employees while the other programmes had nil absorption.

Table 20: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
Programme: P 5 General administration and support services			
P 5.1 Finance and Planning Headquarters	214,435,747	41,844,152	20
Programme: P 6 Financial Management			
0506024360 SP 6.2 Economic Planning & Budgeting	7,184,878		0
0506034360 SP 6.3 Accounting services	3,950,000		0
0506044360 SP 6.4 Supply Chain Management	2,300,000		0
0506054360 SP 6.5 Revenue Management Services	8,046,464		0
Sub-Total	235,917,089	41,844,152	18

4.3.2. Non-financial performance for the period

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

Table 21: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Actual as of 30th Sep 2025	Variance
Financial Management	Sub Programme: Monitoring, Evaluation and Reporting	Economic planning & Budgeting	Key performance indicators prepared	No. of reports and field visits as key performance indicators.	1	0	-1
			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	0	-1
			Electronic statistical database systems installed and operationalized	% Of the database updated	100	0	-100
			Statistical surveys undertaken, and data analysis carried out	No. of surveys done	1	0	-1
	Sub Programme: Economic Planning & Budgeting	Economic planning & Budgeting	Legal and regulatory frameworks adhered	No. of appropriation bills generated	1	0	-1
			Annual development Plans (ADP) developed	No. of annual development Plans developed	1	1	0

Programme	Sub Programme	Delivery Unit	Key output	Key performance indicators	Target(s)	Actual as of 30th Sep 2025	Variance
			County Budget Review and Outlook Paper (CBROP) prepared	No. Budget review and outlook paper prepared	1	0	-1
			County Fiscal Strategy Paper (CFSP) Prepared	No. County Fiscal Strategy Paper Prepared	1	0	-1
			Programme Based Budgets (PBB) developed	No. of programme-Based Budgets developed	1	0	-1
	Sub Programme: Accounting services	Accounting services	Integrated IFMIS support functions fully operationalized	No. of modules implemented.	5	0	-5
			Hyperion system	No of system implemented	1	1	0
	Sub Programme: Supply Chain Management	Supply Chain Management	Software systems acquired	Upgrading of e-Procurement software in operation.	1	0	-1
			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%	0%	-30%
	Sub Programme: Revenue Management Services	Revenue	Revenue collection systems Automated	Percentage of revenue collected using POS gadgets	90	10	-80
			Revenue software installed and operationalized	Software upgrading and operationalized	1	1	0

4.3.3. Challenges and Recommendations

Challenges

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

❖ Delays in Procurement Processes:

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

❖ Inadequate Budgetary Provisions:

Certain sub-programmes, notably the directorate of supply chain management, lacked allocations for essential activities such as advertisement services. This hindered smooth implementation of planned

operations. This not only delayed execution but also created inconsistencies in implementation timelines and financial reporting.

Recommendations

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

- Streamline Procurement Processes
- Strengthen external resource mobilization
- Strengthen Human Resource Capacity

4.4. Department of Agriculture, Livestock, Fisheries & Irrigation

4.4.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 27,091,753 against a budget of Kshs. 965,676,246 translating to an overall absorption rate of three percent.

Table 22: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	127,431,680	27,091,753	21.26
Operations and Maintenance	139,321,444	0	0.00
Capital Expenditure	698,923,122	0	0.00
Totals	965,676,246	27,091,753	2.81

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 27,091,753 against a budget of Kshs. 266,753,124 recording an absorption rate of 10 percent driven by Personnel Emoluments. Expenditure on Operations and Maintenance recorded nil.

Development Expenditure Performance

During the period under review, the department incurred nil expenditure on development allocation resulting from an emerging change of procurement system (egp) that required training of users before rolling out. The performance is expected to improve in the subsequent quarters.

Table 23: Development Budget Expenditure Performance

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
1	Kibiyo water drought	Arror	100,000		0.00%	Roll overs
2	Construction of small Tannery Structure in Arror Centre	Arror	300,000		0.00%	Roll overs
3	Chemenekir water Furrow	Arror	3,000,000		0.00%	
4	Kapchepkee water Furrows	Arror	1,000,000		0.00%	
5	Kwongot-Tomko water furrow	Arror	2,000,000		0.00%	
6	Kipsaina Cattle Dip	Chepkorio	50,000		0.00%	Roll overs
7	Kipsaina Cattle Dip	Chepkorio	97,000		0.00%	Roll overs
8	Food systems Resilience Project (FSRP)	Cherangany/ Chebororwa	250,000		0.00%	
9	Food System Resilience Project (FSRP)	Embobut/Embolot	250,000		0.00%	
10	Food system resilience program (FSRP)	Emsoo	250,000		0.00%	
11	Kamaingon cattle Dip	Emsoo	450,000		0.00%	
12	Benn cattle dip	Emsoo	97,000		0.00%	Roll overs
13	Kitiber farm	Endo	1,500,000		0.00%	
14	Boriotwo Chepkeo Embokala fencing	Endo	1,600,000		0.00%	
15	Kaboyon farm	Endo	189,920		0.00%	Roll overs
16	Kamariny-Karamwar water furrow	Endo	49,390		0.00%	Roll overs
17	Food system resilience program(FSRP)	Kabiemit	250,000		0.00%	
18	Kipchain Cattle crush	Kabiemit	150,000		0.00%	Roll overs
19	Cheboen Cattle crush	Kabiemit	150,000		0.00%	Roll overs
20	Kapteren Cattle Dip	Kamariny	300,000		0.00%	Roll overs
21	Chesitek Store	Kamariny	2,000,000		0.00%	Roll overs
22	Food Sytems Resilience Project (FSRP) Matching grant	Kapchemutwa	250,000		0.00%	
23	Chebokokwa sub location irrigation project	Kapchemutwa	200,000		0.00%	Roll overs
24	Korkitony milking cooler	Kapchemutwa	500,000		0.00%	
25	Kapchigaa Cattle Dip	Kapchemutwa	200,000		0.00%	Roll overs
26	Kimaisbai Cattle Dip	Kapchemutwa	500,000		0.00%	Roll overs

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
27	Kapkonga cattle dip	Kapchemutwa	300,000		0.00%	Roll overs
28	Construction of tulwap sabuni dam wear and piping for distribution	Kapchemutwa	945,000		0.00%	Roll overs
29	Food Systems Resilience Project (FSRP)	Kapsowar	250,000		0.00%	
30	Renovation of cattle crushes across the ward	Kapsowar	1,245,803		0.00%	Roll overs
31	Renovation of terikmoi cattle dip and purchase of accaricides	Kapsowar	500,000		0.00%	Roll overs
32	Food Systems Resilience Project (FSRP)	Kaptarakwa	250,000		0.00%	
33	Cattle Dips Renovation	Kaptarakwa	485,000		0.00%	Roll overs
34	Soil Testing equipment	Kapyego	368,000		0.00%	Roll overs
35	Food Systems Resilience Project (FSRP)	Kapyego	250,000		0.00%	
36	Emboebur Cattle Dip	Kapyego	200,000		0.00%	
37	Kapero Cattle Dip	Kapyego	200,000		0.00%	
38	Kapsanayan water project	Kapyego	1,800,000		0.00%	Roll overs
39	Food Systems Resilience Project (FSRP)	Lelan	250,000		0.00%	
40	Food Systems resilience programs	Metkei	250,000		0.00%	
41	Kamwosor slaughterhouse renovation	Metkei	291,000		0.00%	Roll overs
42	Soil Conservation	Moiben Kuserwo	50,000		0.00%	
43	Cheptongei milk cooler	Moiben/Kuserwo	211,100		0.00%	Roll overs
44	Kapsigoria Crush Construction	Moiben/Kuserwo	200,000		0.00%	Roll overs
45	Kilima Cattel Dip	Moiben/Kuserwo	194,000		0.00%	Roll overs
46	Cheptulon Crush Construction	Moiben/Kuserwo	200,000		0.00%	Roll overs
47	Purchase milk equipment for Sambirir Farmers Cooperative Society	Sambirir	162,267		0.00%	Roll overs
48	Food Systems Resilience Project (FSRP)	Sambirir	250,000		0.00%	
49	Renovation of Ward Cattle Dips	Sambirir	3,600,000		0.00%	Roll overs
50	Kipyabo Cattle Dip	Sambirir	1,300,000		0.00%	Roll overs
51	Repair leakages on chemworor furrow pipeline	Sambirir	100,044		0.00%	Roll overs

S/No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
52	Food Systems Resilience Project (FSRP)	Sengwer	250,000		0.00%	
53	Kipsero cattle dip	Sengwer	245,000		0.00%	Roll overs
54	Food Systems Resilience Project (FSRP)	Soy North	250,000		0.00%	
55	Muskut cooling plant	Soy North	2,500,000		0.00%	Roll overs
56	Kapkono Cattle dip	Soy South	700,000		0.00%	Roll overs
57	KalwalCattle dip	Soy South	200,000		0.00%	Roll overs
58	Kapkono Cattle dip	Soy South	1,455,000		0.00%	Roll overs
59	Kalwal Cattle dip	Soy South	300,000		0.00%	Roll overs
60	Food Systems Resilience Project (FSRP)	Tambach	250,000		0.00%	
61	Songeto Cattle dip	Tambach	300,000		0.00%	
62	Chebara ATC	County	6,303,010		0.00%	Roll overs
63	Food Systems Resilience Project (FSRP)	County	173,076,923		0.00%	Roll overs
64	Emergency Locust Response Project (ELRB	County	120,984,900		0.00%	Roll overs
65	Kenya Agriculture Business Development Project (KABDP)	County	10,918,919		0.00%	Roll overs
66	Kenya Livestock Commercialization Project (KeLCop)	County	40,150,000		0.00%	Roll overs
67	Food Systems Resilience Project (FSRP)	County	246,153,846		0.00%	
68	Kenya Livestock Commercialization Project (KeLCop)	County	65,350,000		0.00%	

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, general administration and support services achieved the highest absorption at 18 percent which was mainly compensation to employees. The other programmes recorded zero absorption.

Table 24: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
Programme 1: P 1. General administration and support services			
SP 1.1 General administration and support services	149,373,323	27,091,753	18.14
Programme 2: P2 Crop Development			
SP 2.3 Agricultural Extension and Training Services	557,334,588		0.00
SP 2.4 Crop commercialization	28,314,731		0.00
Programme 3: P3 Irrigation Development			
SP 3.1 Irrigation Development	15,339,354		0.00
Programme 6: P6 Livestock Development			
SP 6.2 Livestock Extension and Training Services	108,800,000		0.00
SP 6.4 Livestock Commercialization	52,157,095		0.00
Programme 8: P8 Veterinary Services			
SP 8.3 Livestock Disease Control	51,157,156		0.00
SP 8.4 Breeding	3,200,000		0.00
TOTAL	965,676,247	27,091,753	2.81

4.4.2. Non-financial performance for the period

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

Table 25: Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 30th Sep, 2025	Variance
Programme: P.1 General Administration and Support Services	Sub Programme: SP 1.1 Administration and support services	Agriculture, Livestock, Fisheries and Irrigation	Level of customer satisfaction	No. of accountability reports	1	1	0
			Performance contracting	No. of performance contracts signed and implemented	140	0	-140
			Performance Appraisal System (PAS) in place	No. of staff appraised	140	0	-140
			Coordination of departmental services delivery	No. of departmental planning and review meetings	4	2	-2
				No. of sector	4	1	-3

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 30th Sep, 2025	Variance
				stakeholder coordination meetings			
Programme: P.2 Crop Development	Sub Programme: SP. 2.1 Crop Commercialization	Agriculture	Farmers' access to technologies and innovations enhanced	Kilos of certified seeds supplied	2170	0	-2170
				Number of certified seedlings supplied	21,743	0	-21,743
				Number of cereal stores constructed	2	0	-2
				Number of fruit tree seedling nurseries established	2	0	-2
	Sub Programme: SP. 2.3 Agricultural Extension Services	Agriculture	Farmers trained	Number of trainings done	10	0	-10
				Number of farmers trained	890	0	-890
				Number of programs implemented	1	0	-1
				Number of field days,exhibitions and tours	7	0	-7
Programme: P. 3 Livestock Development	Sub Programme: SP 3.1 Livestock Commercialization	Livestock Production	Livestock production, productivity and income increased	Number of heifers purchased and supplied	410	0	-410
				Number of Sahiwal bulls purchased and supplied	16	0	-16
				Number of dorper sheep and rams purchased and supplied	130	0	-130
				Number of indigenous chicks purchased and supplied	3,500	0	-3,500
				Number of dairy goats purchased and supplied	63	0	-63
				Number of galla goats purchased and supplied	270	0	-270
				Number of cooling plants operationalized	2	0	-2
	SP. 3.2 Livestock Extension Services	Livestock Production	Programs implemented	No of programmes implemented	1	0	-1
Programme: P.4 Veterinary Services	SP 4.1 Livestock Disease Control	Veterinary Services	Animals vaccinated	No. of animals vaccinated	147,000	0	-147,000
			Dips constructed	No. of dips Renovated	3	0	-3
				No of Dips constructed	1	0	-1

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as of 30th Sep, 2025	Variance
			/renovated and operationalized	Litres of acaricide purchased	230	0	-230
			Crushes constructed	No. of crushes constructed	-	-	-
	SP 4.2 Breeding	Veterinary services	Cattle inseminated	No. of cattle inseminated	240	0	-240
Programme: P.5 Irrigation Development	SP 5.1 Irrigation Development	Irrigation	Irrigation infrastructure expanded and/or rehabilitated	Number of pipes supplied	6000	0	-6000
				Number of water furrows renovated	2	0	-2
				Number of intakes constructed	1	0	-1
				Number of generators supplied	2	0	-2
				Length of fence done(KM)	2	0	-2

4.4.3. Emerging Issues, Challenges and recommendations

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

Emerging issues

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

Challenges

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

Recommendations

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

4.5. Department of Water, Environment and Climate Change

4.5.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs.9,893,894 against a budget of Kshs. 730,806,418 translating to an overall absorption rate of 1.35percent.

Table 26: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As of 30th September 2025	Absorption Rate (%)
Personnel Emoluments	48,648,892	9,893,894	3.8%
Operations and Maintenance	15,150,056	0	0(%)
Capital Expenditure	667,007,468	0	0(%)
Totals	730,806,418	9,893,894	1.35%

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 9,893,894 against a budget of Kshs. 63,798,949 recording an absorption rate of 3.8 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 15 percent. Expenditure on Operations and Maintenance recorded was Kshs Zero against a budget of Kshs. 15,150,056 indicating an absorption of Zero percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. Zero against a budget of Kshs. 667,007,468 indicating an absorption of (0) percent. Development absorption was very low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 27: Development Budget Expenditure Performance

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
1	FLOCCA	Kamariny	1,750,000	0	0(%)	
2	FLOCCA	Kapchemutwa	2,500,000	0	0(%)	
3	FLOCCA	Kapyego	270,108	0	0(%)	
4	FLOCCA	Kapyego	1,066,000	0	0(%)	
5	FLOCCA	Sambirir	2,500,000	0	0(%)	
6	FLOCCA	Sengwer	1,000,000	0	0(%)	
7	FLOCCA	Soy North	1,500,000	0	0(%)	
8	FLOCCA	Soy South	4,000,000	0	0(%)	
9	FLOCCA	Tambach	1,000,000	0	0(%)	
10	FLOCCA	Tambach	1,500,000		0(%)	
11	FLOCCA	County Wide	101,231,929	0	0(%)	
12	Integrated Natural Resource Management (INReM) Programme	County Wide	81,244,200	0	0(%)	
13	Kiptega water catchment area	Endo	900,000	0	0(%)	
14	Kapkesum WP	Kapchemutwa	800,000	0	0(%)	
15	Kabore (siroch) W/P	Tambach	250,000	0	0(%)	
16	Kiptorok water catchment	Tambach	500,000	0	0(%)	
17	Kapcheresim Water Project	Arror	1,500,000	0	0(%)	
18	Emboyas water project	Arror	2,500,000	0	0(%)	
19	Kiptalat water project	Arror	1,000,000	0	0(%)	
20	Chemoro water project	Arror	800,000	0	0(%)	
21	Kapkoi-kapengut	Arror	700,000	0	0(%)	
22	Kapalwat Health Facility Water Project	Chepkorio	1,000,000	0	0(%)	
23	Senetwo water project	Chepkorio	200,000	0	0(%)	
24	Kapngetik/Tililone water project	Chepkorio	500,000	0	0(%)	
25	Kamelil water project	Chepkorio	800,000	0	0(%)	
26	Kamarakwa water project	Chepkorio	900,000	0	0(%)	
27	Tilolwo water tank	Chepkorio	1,000,000	0	0(%)	
28	Samich water project	Chepkorio	1,000,000	0	0(%)	
29	Kapcheptek water project	Chepkorio	400,000	0	0(%)	
30	Kapkessem/Kipchiloi water project	Chepkorio	400,000	0	0(%)	
31	Mwen water project	Chepkorio	1,300,000	0	0(%)	

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
32	Yatiane water project	Chepkorio	500,000	0	0(%)	
33	Chepkosgei water tank	Cherangany	2,000,000	0	0(%)	
34	Yemitio Water project	Cherangany	1,200,000	0	0(%)	
35	Koiman Water project	Cherangany	1,000,000	0	0(%)	
36	Kipsegen Water project	Cherangany	500,000	0	0(%)	
37	Kaptangi-Chamsabon water/project	Cherangany	500,000	0	0(%)	
38	Supply of pipes for; Kapsiboi, Torokwo @ 2M each	Cherangany	4,000,000	0	0(%)	
39	Boroko water project	Embobut	1,000,000	0	0(%)	
40	Tirich water project	Embobut	500,000	0	0(%)	
41	Kapchebau tip-Mkeno water project	Embobut	1,500,000	0	0(%)	
42	Kobosich water project	Embobut	2,500,000	0	0(%)	
43	Chemisto water project	Embobut	1,500,000	0	0(%)	
44	Mungwa Water project	Embobut	1,500,000	0	0(%)	
45	Barelach Water Project	Embobut	2,000,000	0	0(%)	
46	Sitityo Borehole	Emsoo	1,500,000	0	0(%)	
47	kapsielei water tank	Emsoo	1,200,000	0	0(%)	
48	Chepkeibo Borehole	Emsoo	250,000	0	0(%)	
49	Chegilet Sec. School Borehole	Emsoo	250,000	0	0(%)	
50	Cheptirel-Korionus	Endo	2,000,000	0	0(%)	
51	Chepkoritim-Kobil-Kasagut	Endo	2,000,000	0	0(%)	
52	Kachemon	Endo	3,000,000	0	0(%)	
53	Kangalum	Endo	1,000,000	0	0(%)	
54	Koit water projects	Endo	2,000,000	0	0(%)	
55	kokwomamarar water projects	Endo	2,000,000	0	0(%)	
56	Chepkisoi and Chesesum boreholes	Endo	4,000,000	0	0(%)	
57	Emobut-Kwondikonin-Kasaburwa-KerioVTT/Kreel Primary pipe laying	Endo	4,000,000	0	0(%)	
58	Kabois Water project	Kabimmit	1,000,000	0	0(%)	
59	Samabul Water project	Kabimmit	1,500,000	0	0(%)	
60	Simotwo Water project	Kabimmit	1,000,000	0	0(%)	
61	Chepketeret Water project	Kabimmit	1,000,000	0	0(%)	
62	Soibei Water project	Kabimmit	700,000	0	0(%)	
63	Rangone Water project	Kabimmit	500,000	0	0(%)	

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
64	Chepkosom Water project	Kabierit	1,000,000	0	0(%)	
65	Kogibor Water project	Kabierit	800,000	0	0(%)	
66	Kapsowek Water project	Kabierit	1,000,000	0	0(%)	
67	KD Water project	Kabierit	1,000,000	0	0(%)	
68	Mwochet Water project	Kabierit	500,000	0	0(%)	
69	Sambul water project	Kabierit	5,000,000	0	0(%)	
70	Kiptingo Water Tank	Kamariny	500,000	0	0(%)	
71	Kamagut,Muno and Lamaon Water Project	Kamariny	1,200,000	0	0(%)	
72	Kamorombi Borehole	Kamariny	700,000	0	0(%)	
73	Kaplamai - Sergoit Pipeline	Kamariny	2,000,000	0	0(%)	
74	Chepkitony Borehole	Kamariny	1,000,000	0	0(%)	
75	Kaplamai Primary	Kamariny	2,600,000	0	0(%)	
76	Kibargoyet And Kamelilo Water Project	Kamariny	500,000	0	0(%)	
77	Kapchepter Water Project	Kamariny	200,000	0	0(%)	
78	KAPKOI SUB LOCATION Water Piping	Kamariny	2,300,000	0	0(%)	
79	Kapsisi Lower Water project	Kamariny	2,900,000	0	0(%)	
80	Kameza Village	Kamariny	900,000	0	0(%)	
81	Chepten Village	Kamariny	1,000,000	0	0(%)	
82	Hydrological Survey Logogo	Kamariny	200,000	0	0(%)	
83	Water piping and elevated water tanks(last mile)	Kamariny	5,000,000	0	0(%)	
84	Fencing of Kaptarit dam	Kamariny	1,000,000	0	0(%)	
85	Street lights	Kamariny	2,000,000	0	0(%)	
86	Kaptiren Dam	Kapchemutwa	1,000,000	0	0(%)	
87	Ainamoi water project	Kapchemutwa	2,000,000	0	0(%)	
88	Barasin Dam	Kapchemutwa	400,000	0	0(%)	
89	Chebokokwo Sub-location Water Project	Kapchemutwa	1,200,000	0	0(%)	
90	Simotwo kombokimet water Project	Kapchemutwa	1,500,000	0	0(%)	
91	Bugar special school Water tanks,pipes and installation	Kapchemutwa	300,000	0	0(%)	
92	Kebes Water project	Kapsowar	2,000,000	0	0(%)	
93	Benon water Project	Kapsowar	2,100,000	0	0(%)	
94	Tuyobei/kripko Water project	Kapsowar	1,500,000	0	0(%)	
95	Kapsinot- Koibaben Water project	Kapsowar	500,000	0	0(%)	

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
96	Supply of water pipes	Kaptarakwa	2,500,000	0	0(%)	
97	Kiptulos water tank	Kaptarakwa	1,000,000	0	0(%)	
98	Kaptic Girls/Kapchemurkeldet water project	Kapyego	700,000	0	0(%)	
99	Kamasia water project	Kapyego	1,000,000	0	0(%)	
100	Cheptobot outreach water tank	Kapyego	1,000,000	0	0(%)	
101	Kokwokibor water project	Kapyego	1,000,000	0	0(%)	
102	Kabori water project	Kapyego	1,000,000	0	0(%)	
103	Kapsait/Kapsager solar water project	Lelan	3,000,000	0	0(%)	
104	Kokwongoi-suswemoi solar water project	Lelan	3,000,000	0	0(%)	
105	Intake repair and pipe laying for Kerer Water Project'.	Lelan	1,000,000	0	0(%)	
106	Kumbangweny kapkulusu W/P	Metkei	1,500,000	0	0(%)	
107	Tugumoi W/P	Metkei	1,500,000	0	0(%)	
108	Kimamet W/P(Kiorio river)	Metkei	1,500,000	0	0(%)	
109	Sirerene W/P	Metkei	1,500,000	0	0(%)	
110	Kaptarno water project	Metkei	1,500,000	0	0(%)	
111	Ararai W/P	Metkei	1,500,000	0	0(%)	
112	Kapchorwa Dam water project	Metkei	4,000,000	0	0(%)	
113	Kaplenge Water Project	Moiben Kuserwo	1,900,000	0	0(%)	
114	Lalak Water project	Moiben Kuserwo	500,000	0	0(%)	
115	Kitonget Water Project	Moiben Kuserwo	1,500,000	0	0(%)	
116	Emkew water Project	Moiben Kuserwo	1,200,000	0	0(%)	
117	Simbeiywet Dispensary	Moiben Kuserwo	100,000	0	0(%)	
118	Embotororkwo-Mindililwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
119	Stoton Water Project	Moiben Kuserwo	2,800,000	0	0(%)	
120	Seret ECDE	Moiben Kuserwo	1,000,000	0	0(%)	
121	Tendwo Water Project	Moiben Kuserwo	100,000	0	0(%)	
122	Kapkobol Water Project	Moiben Kuserwo	100,000	0	0(%)	
123	ST Maria-Simotwo Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
124	Kapkitany Water Project	Moiben Kuserwo	700,000	0	0(%)	
125	Masap-omondi- Cheptulon Water Project	Moiben Kuserwo	300,000	0	0(%)	
126	Chesinga Water project	Moiben Kuserwo	1,000,000	0	0(%)	
127	Kapsigoria village	Moiben Kuserwo	1,000,000	0	0(%)	
128	Kattee Water Project	Moiben Kuserwo	1,500,000	0	0(%)	

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
129	Cheptongei water project	Moiben Kuserwo	50,000	0	0(%)	
130	Cheptongei & Kipkutee ECDE	Moiben Kuserwo	150,000	0	0(%)	
131	Kamok Water Project	Moiben Kuserwo	800,000	0	0(%)	
132	Koitui Water Project	Moiben Kuserwo	2,500,000	0	0(%)	
133	Kilima Water Project	Moiben Kuserwo	1,000,000	0	0(%)	
134	Kaptomut water project	Moiben Kuserwo	700,000	0	0(%)	
135	Chebunet water project	Moiben Kuserwo	500,000	0	0(%)	
136	Kipkaner water project	Sambirir	3,000,000	0	0(%)	
137	Endiwa-Kimuren water project	Sambirir	1,000,000	0	0(%)	
138	Kakaya water project	Sambirir	1,000,000	0	0(%)	
139	Sambirir water project	Sambirir	3,000,000	0	0(%)	
140	Kachebai/ Muswon Water project	Sambirir	1,000,000	0	0(%)	
141	Chesoi Community water project	Sambirir	1,000,000	0	0(%)	
142	Chebilat water project	Sambirir	1,500,000	0	0(%)	
143	Emborowa Water project	Soy North	2,500,000	0	0(%)	
144	Walbei Water Project	Soy North	2,500,000	0	0(%)	
145	Kewanei Water Project	Soy North	2,500,000	0	0(%)	
146	Cheborko tilatil kurio & Kapchelimo W/P	Soy North	1,500,000	0	0(%)	
147	Chebarkot -kurio W/P	Soy North	1,000,000	0	0(%)	
148	Kapkio water projects	Soy South	1,500,000	0	0(%)	
149	Orbarak water project	Soy South	1,500,000	0	0(%)	
150	Kasar water projects	Soy South	1,000,000	0	0(%)	
151	Kitar-chemasuk water projects	Soy South	1,200,000	0	0(%)	
152	Kimwarer-susho village	Soy South	500,000	0	0(%)	
153	Oraptim water projects	Soy South	1,000,000	0	0(%)	
154	Kapkayo market pipeline	Soy South	1,000,000	0	0(%)	
155	Kiptabach kurere water projects	Soy South	450,000	0	0(%)	
156	Tebibei water projects	Soy South	1,000,000	0	0(%)	
157	Kipsabu W/P	Tambach	300,000	0	0(%)	
159	Kipkoiwo W/P	Tambach	400,000	0	0(%)	
160	Songoiwo W/P	Tambach	200,000	0	0(%)	
161	Kipreng W/P	Tambach	200,000	0	0(%)	
162	Ngemba-Cheptile W/P	Tambach	1,000,000	0	0(%)	

No.	Expenditure item/ Project name	Ward	Approved Budget Estimates	Expenditure as at 30 th September 2025	Absorption Rate (%)	Projects status
163	Kaptomongen W/P	Tambach	300,000	0	0(%)	
164	Kewapcheburet W/P	Tambach	200,000	0	0(%)	
165	emkong	Tambach	1,500,000	0	0(%)	
166	Kayoi lower borehole	Tambach	2,000,000	0	0(%)	
167	Emkong borehole	Tambach	2,000,000	0	0(%)	
	TOTAL		303,438,155			

Expenditure by programme and sub programme

Table 28: Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Expenditures as of 30th September 2025	Absorption Rate (%)
0401014360 SP 1.1 General administration and support services	63,798,949	9,893,894	15.51
0409014360 SP 9.1 Water Services	307,318,719	0	0
0410014360 SP10.1 Environmental Management	800,000	0	0
0411014360 SP11.1 Climate change management	358,888,750	0	0
Total	730,806,418	9,893,894	1.35

4.5.2. Non-financial performance for the period

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

Table 29: Water, Environment and Climate Change Non-financial performance

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

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

4.5.3. Challenges and Recommendations

Challenges

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

❖ Inadequate Funding

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

❖ Procurement Delays

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

❖ Limited Technical Capacity

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

❖ High Cost of Infrastructure Projects

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

❖ Climate and Environmental Factors

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

❖ Weak Monitoring and Evaluation

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

❖ Community Land and Ownership Issues

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

Enhance Budgetary Allocation and Timely Funding

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

Recommendations

❖ Strengthen Procurement Planning

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

❖ **Build Technical Capacity**

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

❖ **Strengthen Monitoring and Evaluation**

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

❖ **Conduct Regular Customer Satisfaction Surveys**

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

❖ **Promote Stakeholder Collaboration**

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

❖ **Fast-Track Statutory Approvals**

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

❖ **Increase Community Engagement and Public Participation**

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

4.6. Department of Education Technical Training

4.6.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 88,128,846 against a budget of Kshs. 733,830,878 translating to an overall absorption rate of 12 percent.

Table 30: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	387,675,020	88,128,846	22.73
Operations and Maintenance	64,426,432	0	0
Capital Expenditure	281,729,426	0	0
Totals	733,830,878	88,128,846	12.01

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 88,128,846 against a budget of Kshs. 452,101,452 recorded an absorption rate of 22 percent driven by Personnel Emoluments. There was no expenditure incurred on Operations and Maintenance recorded.

Development Expenditure Performance

The department during the period under review did not incur any expenditure on development allocation due to delayed procurement process caused by adoption of the new procurement system (Electronic Government Procurement (egp)). The performance is expected to improve in the subsequent quarters.

Table 31: Department of Education and Technical Training Development Budget Expenditure Performance

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
1	Bursary	Error	4,000,000	0	0.00%	Procurement stage
2	Koitolial VTC	Error	4,000,000	0	0.00%	Procurement stage
3	Construction of toilet and ward tank Kipkenner primary	Error	525,960	0	0.00%	Procurement stage
4	Kilos ECDE	Error	500,000	0	0.00%	Procurement stage
5	Koitolial VTC equipment	Error	2,000,000	0	0.00%	Procurement stage
6	Koitolial ECD	Error	800,000	0	0.00%	Procurement stage
7	Bursary	Chepkorio	1,200,000	0	0.00%	Procurement stage
8	Bursaries for Samich sub location	Chepkorio	500,000	0	0.00%	Procurement stage
9	Bursaries for Kipsaina sub location	Chepkorio	500,000	0	0.00%	Procurement stage
10	Bursaries for Cherota Sub Location	Chepkorio	500,000	0	0.00%	Procurement stage
11	Bursary for Kamelil sub location	Chepkorio	500,000	0	0.00%	Procurement stage
12	Bursary for Chepkorio sub location	Chepkorio	500,000	0	0.00%	Procurement stage
13	Bursary for flax sub location	Chepkorio	900,000	0	0.00%	Procurement stage
14	Bursary for Kapcheptek sub location	Chepkorio	500,000	0	0.00%	Procurement stage
15	Bursary for Lelboinet sub location	Chepkorio	500,000	0	0.00%	Procurement stage
16	Bursary for Mwen sub location	Chepkorio	500,000	0	0.00%	Procurement stage
17	Kapalwat ECD	Chepkorio	3,000,000	0	0.00%	Procurement stage
18	Masorto ECD	Chepkorio	3,000,000	0	0.00%	Procurement stage
19	Flax ECDE	Chepkorio	500,000	0	0.00%	Procurement stage
20	Tachasis ECD	Chepkorio	500,000	0	0.00%	Procurement stage
21	Kapkesem ECD	Chepkorio	1,233,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
22	Kapkessem ECD	Chepkorio	1,800,000	0	0.00%	Procurement stage
23	Flax twin ECD	Chepkorio	70,660	0	0.00%	Procurement stage
24	Kapcheptek ECD	Chepkorio	300,000	0	0.00%	Procurement stage
25	Koptega ECD	Chepkorio	100,000	0	0.00%	Procurement stage
26	Kulwane ECD	Chepkorio	100,000	0	0.00%	Procurement stage
27	Chepkorio ECD	Chepkorio	100,000	0	0.00%	Procurement stage
28	Chepkawai ECD	Cherangany Chebororwa	566,000	0	0.00%	Procurement stage
29	Kapchepkoisir Twin ECD classroom	Cherangany Chebororwa	177,019	0	0.00%	Procurement stage
30	Bursaries	Cherangany/Chebororwa	3,000,000	0	0.00%	Procurement stage
31	Kapchebit VTC Dorm additional funds	Cherangany/Chebororwa	1,000,000	0	0.00%	Procurement stage
32	Kapchebit VTC Dorm completion	Cherangany/Chebororwa	800,000	0	0.00%	Procurement stage
33	Kapkoros-Kemeloi ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	0	0.00%	Procurement stage
34	Kapnuria ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	0	0.00%	Procurement stage
35	Construction and equipping of Kaploet ECDE	Cherangany/Chebororwa	3,000,000	0	0.00%	Procurement stage
36	Kipkochirio ECD Construction of ECD	Cherangany/Chebororwa	3,000,000	0	0.00%	Procurement stage
37	Kapchebit VTC Dormitory Construction	Cherangany/Chebororwa	2,500,000	0	0.00%	Procurement stage
38	Kapchebit VTC	Cherangany/ Chebororwa	1,199,840	0	0.00%	Procurement stage
39	Cheptany ECD ompletion	Embobut/ Embolot	500,000	0	0.00%	Procurement stage
40	Supply of learning materials	Embobut/ Embolot	816,000	0	0.00%	Procurement stage
41	Bursaries	Embobut/Embolot	2,000,000	0	0.00%	Procurement stage
42	Moror ECDE	Embobut/Embolot	1,500,000	0	0.00%	Procurement stage
43	Mungwa ECDE twin toilet	Embobut/Embolot	500,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
44	Lemeywo ECDE	Embobut/Embolot	4,000,000	0	0.00%	Procurement stage
45	ECDE Classes renovation	Embobut/Embolot	2,096,640	0	0.00%	Procurement stage
46	Chawis Primary	Embobut/Embolot	500,000	0	0.00%	Procurement stage
47	St.MICHAEL Primary	Embobut/Embolot	500,000	0	0.00%	Procurement stage
48	Kapkei Polytechnic	Emsoo	1,000,000	0	0.00%	Procurement stage
49	Kokwao primary school	Emsoo	3,000,000	0	0.00%	Procurement stage
50	Kwobsingo ECDE	Emsoo	1,500,000	0	0.00%	Procurement stage
51	Melaa ECDE	Emsoo	2,000,000	0	0.00%	Procurement stage
52	Ng'ang'asa ECD Gate and Fence	Emsoo	300,000	0	0.00%	Procurement stage
53	Kermuk ECD	Emsoo	3,246,000	0	0.00%	Procurement stage
54	Kapkei VTC Administration Block and workshop	Emsoo	4,000,000	0	0.00%	Procurement stage
55	Kiptoro ECD	Emsoo	194,000	0	0.00%	Procurement stage
56	Kamoingon ECD Renovation	Emsoo	150,000	0	0.00%	Procurement stage
57	Kaptum Primary Ecd	Emsoo	2,900,000	0	0.00%	Procurement stage
58	Bursary	Endo	3,000,000	0	0.00%	Procurement stage
59	Kasawar ECDE	Endo	2,913,522	0	0.00%	Procurement stage
60	Construction of Kapchemwony ECDE	Endo	3,100,000	0	0.00%	Procurement stage
61	Karena ECDE	Endo	3,100,000	0	0.00%	Procurement stage
62	Kapkain ECDE	Endo	3,100,000	0	0.00%	Procurement stage
63	chesongoch VTC Administration Block and Equipment	Endo	4,500,000	0	0.00%	Procurement stage
64	chesongoch VTC Gate and toilets	Endo	1,500,000	0	0.00%	Procurement stage
65	Barberi ECDE	Endo	1,000,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
66	Ward Bursaries	Kabimmit	6,000,000	0	0.00%	Procurement stage
67	Kipkoroisi ECDE	Kabimmit	3,000,000	0	0.00%	Procurement stage
68	Chemosong ECDE	Kabimmit	3,000,000	0	0.00%	Procurement stage
69	Kewapsui ECDE	Kabimmit	3,000,000	0	0.00%	Procurement stage
70	Tambul VTC	Kabimmit	500,000	0	0.00%	Procurement stage
71	Kapkut ECD	Kabimmit	500,000	0	0.00%	Procurement stage
72	Kapkut ECD, Chepkosom ECD, Tinone ECD ECD floor repairs	Kabimmit	1,500,000	0	0.00%	Procurement stage
73	Ward Bursary	Kamariny	4,500,000	0	0.00%	Procurement stage
74	kapteren, Simotwo and Kipchawat ECD Centres	Kamariny	300,000	0	0.00%	Procurement stage
75	Sergoit Primary ECD	Kamariny	1,200,000	0	0.00%	Procurement stage
76	Completion of Kapkoi ECD	Kamariny	400,000	0	0.00%	Procurement stage
77	Completion of Kutwopmoso ECD	Kamariny	200,000	0	0.00%	Procurement stage
78	Sergoit ECD toilet	Kamariny	500,000	0	0.00%	Procurement stage
79	Kamariny ECDE	Kamariny	400,000	0	0.00%	Procurement stage
80	Kapkoi Primary ECD	Kamariny	446,000	0	0.00%	Procurement stage
81	Kiptingo ECD	Kamariny	250,000	0	0.00%	Procurement stage
82	Kibargoiyet ECD	Kamariny	300,000	0	0.00%	Procurement stage
83	Bursary	Kapchemutwa	700,000	0	0.00%	Procurement stage
84	Bursary	Kapchemutwa	1,000,000	0	0.00%	Procurement stage
85	Bursary	Kapchemutwa	1,000,000	0	0.00%	Procurement stage
86	Bursary	Kapchemutwa	1,200,000	0	0.00%	Procurement stage
87	Bursary	Kapchemutwa	1,000,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
88	Bursary	Kapchemutwa	600,000	0	0.00%	Procurement stage
89	Bursary	Kapchemutwa	1,000,000	0	0.00%	Procurement stage
90	Bursary	Kapchemutwa	1,600,000	0	0.00%	Procurement stage
91	Bursary	Kapchemutwa	350,000	0	0.00%	Procurement stage
92	Bursary	Kapchemutwa	650,000	0	0.00%	Procurement stage
93	Scholarships	Kapchemutwa	400,000	0	0.00%	Procurement stage
94	Bursary	Kapchemutwa	1,200,000	0	0.00%	Procurement stage
95	Kobil ECD	Kapchemutwa	350,000	0	0.00%	Procurement stage
96	Iten ECD	Kapchemutwa	400,000	0	0.00%	Procurement stage
97	Kapsio Primary ECDE toilets	Kapchemutwa	300,000	0	0.00%	Procurement stage
98	Kapkures ECDE Classroom	Kapchemutwa	1,000,000	0	0.00%	Procurement stage
99	Kamworiem ECD Centre	Kapchemutwa	1,600,000	0	0.00%	Procurement stage
100	Construction of 4 door toilet	Kapchemutwa	500,000	0	0.00%	Procurement stage
101	Korkitony ECD	Kapchemutwa	699,900	0	0.00%	Procurement stage
102	Mindililwo ECD	Kapchemutwa	800,000	0	0.00%	Procurement stage
103	Renovation of 3 ECDs in Kapkessum	Kapchemutwa	500,000	0	0.00%	Procurement stage
104	Renovation of Chebokokwo ECD and purchase of play equipment	Kapchemutwa	600,000	0	0.00%	Procurement stage
105	Kobil ECDE	Kapchemutwa	100,000	0	0.00%	Procurement stage
106	Kendur Pry ECD Renovation	Kapchemutwa	200,000	0	0.00%	Procurement stage
107	Kapsoiyo Pry. ECD renovation	Kapchemutwa	200,000	0	0.00%	Procurement stage
108	Lamaon Pry. ECD renovation	Kapchemutwa	200,000	0	0.00%	Procurement stage
109	Kapsio ECD	Kapchemutwa	300,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
110	School for the deaf	Kapchemutwa	200,000	0	0.00%	Procurement stage
111	kiplabai VTC	Kapsowar	10,000,000	0	0.00%	Procurement stage
112	Kiplabai VTC construction of modern kitchen	Kapsowar	1,000,000	0	0.00%	Procurement stage
113	Kiplabai VTC construction of male toilet	Kapsowar	500,000	0	0.00%	Procurement stage
114	Chorkokon ECD	Kapsowar	2,900,000	0	0.00%	Procurement stage
115	Kiplabai VTC Learning Materials	Kapsowar	505,234	0	0.00%	Procurement stage
116	Lawich ECD	Kapsowar	600,000	0	0.00%	Procurement stage
117	ECDE's Maintenance and learning Equipment	Kapsowar	930,000	0	0.00%	Procurement stage
118	Ward Bursary	Kaptarakwa	4,700,000	0	0.00%	Procurement stage
119	Orapno ECD	Kaptarakwa	3,000,000	0	0.00%	Procurement stage
120	Kipkalwa ECD	Kaptarakwa	3,000,000	0	0.00%	Procurement stage
121	Kitany VTC	Kaptarakwa	5,000,000	0	0.00%	Procurement stage
122	Kaplogoi ECD	Kaptarakwa	3,000,000	0	0.00%	Procurement stage
123	Bursary	Kapyego	2,000,000	0	0.00%	Procurement stage
124	Tebe ECDE	Kapyego	800,000	0	0.00%	Procurement stage
125	Tangul ECDE	Kapyego	500,000	0	0.00%	Procurement stage
126	Kapsanayan ECDE	Kapyego	500,000	0	0.00%	Procurement stage
127	Kapsanayan ECDE	Kapyego	500,000	0	0.00%	Procurement stage
128	Kamasia ECDE	Kapyego	400,000	0	0.00%	Procurement stage
129	Kapyego VTC	Kapyego	4,000,000	0	0.00%	Procurement stage
130	Kapchemurkeldet ECD	Kapyego	500,000	0	0.00%	Procurement stage
131	Kamelei ECD	Kapyego	800,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
132	Tenderwa ECD	Kapyego	500,000	0	0.00%	Procurement stage
133	Kapero ECD	Kapyego	500,000	0	0.00%	Procurement stage
134	Bursary	Lelan	6,000,000	0	0.00%	Procurement stage
135	Kibirech VTC	Lelan	1,000,000	0	0.00%	Procurement stage
136	Chelekwa ECDE	Lelan	3,000,000	0	0.00%	Procurement stage
137	Jaskut ECDE	Lelan	3,000,000	0	0.00%	Procurement stage
138	Kibirech VTC twin workshop	Lelan	2,000,000	0	0.00%	Procurement stage
139	Supply of ECDE learning Materials	Lelan	472,000	0	0.00%	Procurement stage
140	Ward Bursary	Metkei	3,000,000	0	0.00%	Procurement stage
141	Kapchorwa VTC	Metkei	2,000,000	0	0.00%	Procurement stage
142	Teltet ECD Modern staff toilet	Metkei	500,000	0	0.00%	Procurement stage
143	Kipsaos ECD	Metkei	650,000	0	0.00%	Procurement stage
144	ECD at Mwochet	Metkei	2,700,000	0	0.00%	Procurement stage
145	Teldet ECD	Metkei	100,650	0	0.00%	Procurement stage
146	Ward Bursaries	Moiben Kuserwo	5,000,000	0	0.00%	Procurement stage
147	Simbeywet ECD	Moiben Kuserwo	3,000,000	0	0.00%	Procurement stage
148	Metibelio	Moiben Kuserwo	390,000	0	0.00%	Procurement stage
149	Kaplenge ECD	Moiben/Kuserwo	500,000	0	0.00%	Procurement stage
150	Chebara VTC	Moiben/Kuserwo	2,000,000	0	0.00%	Procurement stage
151	Itungi, Chelimwo,Ngachar ECD	Sambirir	9,900,000	0	0.00%	Procurement stage
152	Luguget Twin ECD	Sambirir	246,001	0	0.00%	Procurement stage
153	Ward Bursary	Sengwer	5,000,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
154	Kapcherop VTC Construction of workshops	Sengwer	2,000,000	0	0.00%	Procurement stage
155	Kapkata ECDE Construction	Sengwer	500,000	0	0.00%	Procurement stage
156	Chepness ECDE Construction	Sengwer	2,500,000	0	0.00%	Procurement stage
157	Koiywo ECDE Construction	Sengwer	600,000	0	0.00%	Procurement stage
158	Kasaon ECD Centre	Sengwer	2,700,000	0	0.00%	Procurement stage
159	Bursary	Soy North	5,000,000	0	0.00%	Procurement stage
160	Kaburiot ECDE	Soy North	2,500,000	0	0.00%	Procurement stage
161	Chekobei ECDE	Soy North	2,500,000	0	0.00%	Procurement stage
162	Changach Barak ECD	Soy North	1,500,000	0	0.00%	Procurement stage
163	Chepsigot Special School ECDE	Soy North	300,000	0	0.00%	Procurement stage
164	Sacha ECD	Soy North	500,000	0	0.00%	Procurement stage
165	Epke	Soy North	500,000	0	0.00%	Procurement stage
166	Bursary	Soy South	2,500,000	0	0.00%	Procurement stage
167	Tarokwane ECDE	Soy South	3,100,000	0	0.00%	Procurement stage
168	Sarbab ECDE	Soy South	3,100,000	0	0.00%	Procurement stage
169	Chop ECDE	Soy South	500,000	0	0.00%	Procurement stage
170	Flousper ECDE	Soy South	500,000	0	0.00%	Procurement stage
171	Ngobisi ECD	Soy South	500,000	0	0.00%	Procurement stage
172	Muskut twin ECD classroom	Soy South	101,000	0	0.00%	Procurement stage
173	Koilebel ECDE	Soy South	300,000	0	0.00%	Procurement stage
174	Koitolil SDA ECDE	Soy South	300,000	0	0.00%	Procurement stage
175	Kaptoror ECDE	Soy South	100,000	0	0.00%	Procurement stage

No.	Project Name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Remarks
176	kasar ECDE	Soy South	400,000	0	0.00%	Procurement stage
177	Anin sublocation bursary	Tambach	500,000	0	0.00%	Procurement stage
178	Rimoi sublocation bursary	Tambach	1,000,000	0	0.00%	Procurement stage
179	Kapkerembe ECD Toilet construction	Tambach	300,000	0	0.00%	Procurement stage
180	Kaptomonger ECD Toilet construction	Tambach	300,000	0	0.00%	Procurement stage
181	Kaptomonger ECD Teacher's furniture	Tambach	100,000	0	0.00%	Procurement stage
182	Setek VTC CENTRE	Tambach	2,500,000	0	0.00%	Procurement stage
183	Kurriot ECD Renovation & equipping	Tambach	500,000	0	0.00%	Procurement stage

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, general administration and support services had the highest absorption at 22 percent mainly through compensation to employees. Other programmes recorded nil absorption due to a delayed procurement process.

Table 32: Education and Technical Training Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	394,800,121	88,128,846	22.32
Programme 2: Pre-Primary Education			
SP2.1 Pre-primary Infrastructure Development	147,214,190	0	0.00
SP2.2 Pre-primary Quality Control and Support	52,811,491	0	0.00
Programme 3: Technical and Vocational Training			
SP3.1 VTC Infrastructure Development	65,005,075	0	0.00
SP3.2 VTC Quality Control and Support	74,000,000	0	0.00
Total Expenditure of Vote	733,830,877	88,128,846	12.01

4.6.2. Non-financial performance for the period

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

Table 33: Education and Technical Training Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
Programme : P.1 General Administration and Support Services	Sub Programme: SP 1.1 General Administration and Support Services	Education & Technical Training	Improved service delivery	Performance Appraisals	4	0	-4
				No. of staff trained	40	0	-40
				No of baseline surveys carried out	1	0	-1
			Compliance to set standards & norms.	No of institutions assessed for quality assurance and standards	100	5	-95
				No. of supervisory visits.	80	10	-70
Programme: P.2 Pre-Primary Education	SP 3.1: Pre-primary Infrastructure development	Education & Technical Training	Disability friendly classrooms constructed/repair ed	No. of disability friendly classrooms constructed/repai red	76	0	-76
				No. of climate proof designs developed	31	10	-21

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target (s)	Actuals as at 30th September 2025	Variance
	SP 2.1: Pre-primary quality control and support	Education & Technical Training	ECD learners provided with Capitation	No of capitation beneficiaries	27,025	0	- 27,025
			ECD centres equipped with play equipment	No of ECD centres equipped	6	0	-6
			ECD learners provided with digital equipment	No of beneficiaries' learners	15,273	0	- 15,273
Programme: P.3 Vocational Education and Training	SP 3.1: VTC Infrastructure development	Education & Technical Training	Disability friendly Workshops constructed	No of disability friendly workshops constructed	4	0	-4
				No. of climate proof designs developed	9	3	-6
			Workshops equipped	No of workshops equipped	2	0	-2
	SP 3.2 VTC quality control and support	Education & Technical Training	VTC trainees provided with capitation	No. of capitation beneficiaries	410	0	-410
			Students provided with bursary disaggregated by gender	No. of bursary beneficiaries disaggregated by gender	10,390	0	- 10,390

4.6.3. Challenges and Recommendations

Challenges

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

❖ Delays in Procurement Processes:

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

❖ Understaffing

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

Recommendations

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

Streamline Procurement Processes:

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

Strengthen Budgetary Planning:

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

Staff rationalization

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

4.7. Department of Health Services

4.7.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 316,517,838 against a budget of Kshs. 2,719,847,824 translating to an overall absorption rate of 11.64 percent.

Table 34: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures as of 30th September 2025	Absorption Rate (%)
Personnel Emoluments	1,479,151,426	310,570,338	21.00
Operations and Maintenance	636,395,598	5,947,500	0.93
Capital Expenditure	604,300,800	0	0.00
Totals	2,719,847,824	316,517,838	11.64

Recurrent Expenditure Performance

Recurrent expenditure was Kshs.316,517,838 against a budget of Kshs. 2,115,547,024 recording an absorption rate of 15 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 21 percent. Expenditure on Operations and Maintenance recorded was Kshs 5,947,500 against a budget of Kshs. 636,395,598 indicating an absorption of 0.93 percent.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 0 against a budget of Kshs. 604,300,800 indicating an absorption of 0 percent. Development absorption was low due to the challenges relating to migration to e-procurement system. The performance is expected to improve in subsequent quarters.

Table 35: Department of Health Services Budget Expenditure Performance

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

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

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
36	Endul Dispensary	Embobut/Embolot	100		0.00%	Project BQ development ongoing
37	Kabulwo Dispensary	Emsoo	480,000		0.00%	Project BQ development ongoing
38	Kibendo Health Centre	Emsoo	960,000		0.00%	Project BQ development ongoing
39	Kaptum Dispensary	Emsoo	1,920,000		0.00%	Project BQ development ongoing
40	Automation of Health Facilities	Emsoo	432,000		0.00%	Project BQ development ongoing
41	Kaptum Dispensary	Emsoo	960,000		0.00%	Project BQ development ongoing
42	Chegilet Health Centre	Emsoo	1,920,000		0.00%	Project BQ development ongoing
43	KapchelaHealth Centre	Emsoo	9,990		0.00%	Project BQ development ongoing
44	Kibendo Dispensary	Emsoo	50,000		0.00%	Project BQ development ongoing
45	Chegilet Health Centre	Emsoo	40,220		0.00%	Project BQ development ongoing
46	Chegilet Health Centre	Emsoo	245		0.00%	Project BQ development ongoing
47	Purchase of motorbikes for CHVs to be in charge ofKapchela and Chegilet HC	Emsoo	94,000		0.00%	Project BQ development ongoing
48	Kapchela HC	Emsoo	55,900		0.00%	Project BQ development ongoing
49	Automation of Health Facilities	Endo	288,000		0.00%	Project BQ development ongoing
50	Tot Sub County Hospital	Endo	551,601		0.00%	Project BQ development ongoing
51	Malkich Dispensary	Endo	500,200		0.00%	Project BQ development ongoing
52	Kabetwa Health Centre Maternity	Endo	1,000,000		0.00%	Project BQ development ongoing
53	Kaporon Health facility	Endo	20,050		0.00%	Project BQ development ongoing
54	TOT sub-county hospital	Endo	18,372,000		0.00%	Project BQ development ongoing
55	Ketigoi Dispensary Plumbing	Kabiemit	96,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
56	Simotwo Dispensary fencing	Kabiemit	288,000		0.00%	Project BQ development ongoing
57	Ketigoi Maternity Equipment	Kabiemit	480,000		0.00%	Project BQ development ongoing
58	Kapkitony Health Center	Kabiemit	-24,680		0.00%	Project BQ development ongoing
59	Kabiemit Dispensary	Kabiemit	520,000		0.00%	Project BQ development ongoing
60	tulwobei dispensary	Kabiemit	672,000		0.00%	Project BQ development ongoing
61	Purchase of ambulance	Kabiemit	2,000,000		0.00%	Project BQ development ongoing
62	Sergoit health Center upgrading	Kamariny	4,800,000		0.00%	Project BQ development ongoing
63	Kombabelio Dispensary upgrading	Kamariny	1,920,000		0.00%	Project BQ development ongoing
64	Kapteren Health Centre	Kamariny	480,000		0.00%	Project BQ development ongoing
65	Tulwobei staff house	Kamariny	384,000		0.00%	Project BQ development ongoing
66	Kipsoen Dispensary	Kamariny	3,001,090		0.00%	Project BQ development ongoing
67	Kapteren HC	Kamariny	1,632,000		0.00%	Project BQ development ongoing
68	Kapteren H/C	Kamariny	1,093		0.00%	Project BQ development ongoing
69	Kapteren HC	Kamariny	1,440,000		0.00%	Project BQ development ongoing
70	Sergoit Health Centre	Kamariny	-17,800		0.00%	Project BQ development ongoing
71	Katalel dispensary	Kamariny	400,000		0.00%	Project BQ development ongoing
72	Sergoit Health Centre	Kamariny	1,200		0.00%	Project BQ development ongoing
73	Katalel dispensary	Kamariny	300,816		0.00%	Project BQ development ongoing
74	Katalel Health Centre	Kamariny	500		0.00%	Project BQ development ongoing
75	Msekekwa Health Centre	Kapchemutwa	849,883		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
76	Msekekwa Health Centre	Kapchemutwa	288,000		0.00%	Project BQ development ongoing
77	Renovation of staff House and maternity at Msekekwa	kapchemutwa	6,300		0.00%	Project BQ development ongoing
78	Msekekwa H/C	kapchemutwa	4,630		0.00%	Project BQ development ongoing
79	Kapkessum Dispensary	kapchemutwa	187,500		0.00%	Project BQ development ongoing
80	Matira Dispensary	Kapsowar	1,920,000		0.00%	Project BQ development ongoing
81	Kapsowar Health Centre	Kapsowar	1,920,000		0.00%	Project BQ development ongoing
82	Matira Dispensary	Kapsowar	960,000		0.00%	Project BQ development ongoing
83	Kaptabuk Dispensary	Kapsowar	960,000		0.00%	Project BQ development ongoing
84	Matira Dispensary	Kapsowar	100		0.00%	Project BQ development ongoing
85	Sisiya Dispensary	Kapsowar	2,190		0.00%	Project BQ development ongoing
86	Kapsowar Health Centre	Kapsowar	2,775		0.00%	Project BQ development ongoing
87	construction of maternity wing at sangurur dispensary	Kapsowar	361,613		0.00%	Project BQ development ongoing
88	Kapsowar Health Centre	Kapsowar	675		0.00%	Project BQ development ongoing
89	Kaptabuk dispensary	Kapsowar	760,000		0.00%	Project BQ development ongoing
90	Purchase of Ward Ambulance	Kapsowar	2,445,300		0.00%	Project BQ development ongoing
91	Kaptagat Health Center	Kaptarakwa	480,000		0.00%	Project BQ development ongoing
92	Kabalbarakwo dispensary	Kaptarakwa	480,000		0.00%	Project BQ development ongoing
93	Kaptarakwa Sub County Hospital	Kaptarakwa	1,920,000		0.00%	Project BQ development ongoing
94	Kaptarakwa Sub County Hospital	Kaptarakwa	1,440,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
95	Kaptarakwa Sub County Hospital	Kaptarakwa	960,000		0.00%	Project BQ development ongoing
96	Kaptarakwa HC	Kaptarakwa	1,000		0.00%	Project BQ development ongoing
97	Connecting electricity to Kiptulos Dispensary	Kaptarakwa	300,000		0.00%	Project BQ development ongoing
98	Kamasia Health Centre OPD	Kapyego	7,104,000		0.00%	Project BQ development ongoing
99	Segut Dispensary	Kapyego	288,000		0.00%	Project BQ development ongoing
100	Kalya Dispensary	Kapyego	480,000		0.00%	Project BQ development ongoing
101	Kapyego Health Centre	Kapyego	1,440,000		0.00%	Project BQ development ongoing
102	Kapyego Health Centre	Kapyego	7,200,000		0.00%	Project BQ development ongoing
103	Energy Dispensary	Kapyego	500,000		0.00%	Project BQ development ongoing
104	Construction of kamasia maternity	Kapyego	1,000,000		0.00%	Project BQ development ongoing
105	Construction of Kapyego X- Ray room	Kapyego	10		0.00%	Project BQ development ongoing
106	Kapyego Health Centre	Kapyego	122		0.00%	Project BQ development ongoing
107	renovation of Kapyego health centre	Kapyego	130		0.00%	Project BQ development ongoing
108	Kalya Dispensary	Kapyego	250,000		0.00%	Project BQ development ongoing
109	Kalya Dispensary	Kapyego	250,000		0.00%	Project BQ development ongoing
110	Kamasia Health centre	Kapyego	980,000		0.00%	Project BQ development ongoing
111	renovation of Segut health centre	Kapyego	500,000		0.00%	Project BQ development ongoing
112	Kapyego Health Centre	Kapyego	1,420,020		0.00%	Project BQ development ongoing
113	Kimnai Health Centre	Lelan	9,600,000		0.00%	Project BQ development ongoing
114	Kerer Dispensary	Lelan	1,920,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
115	Kibigos Dispensary	Lelan	480,000		0.00%	Project BQ development ongoing
116	Kipkundul Dispensary	Lelan	672,000		0.00%	Project BQ development ongoing
117	Labot Dispensary	Lelan	96,000		0.00%	Project BQ development ongoing
118	Kabererwo Dispensary	Lelan	960,000		0.00%	Project BQ development ongoing
119	Kaptalamwa HC	Lelan	9,600,000		0.00%	Project BQ development ongoing
120	Kaptalamwa Health Centre	Lelan	1,200,030		0.00%	Project BQ development ongoing
121	Kaberwo Dispensary	Lelan	500,200		0.00%	Project BQ development ongoing
122	Kapsait Disp	Lelan	80		0.00%	Project BQ development ongoing
123	Kamwosor SCH OPD	Metkei	4,805,138		0.00%	Project BQ development ongoing
124	Kapchorwa dispensary	Metkei	480,000		0.00%	Project BQ development ongoing
125	Medical Interns	Metkei	1,000,000		0.00%	Project BQ development ongoing
126	Tabare Dispensary	Metkei	880		0.00%	Project BQ development ongoing
127	Kamwosor SCH	Metkei	850		0.00%	Project BQ development ongoing
128	Tugumoi Dispensary	Metkei	10		0.00%	Project BQ development ongoing
129	Kamwosor Sub County Hospital	Metkei	1,180,000		0.00%	Project BQ development ongoing
130	Improvement of Kamwosor Sub-County Hospital	Metkei	3,600		0.00%	Project BQ development ongoing
131	Construction of cold room	Metkei	1,460		0.00%	Project BQ development ongoing
132	Kiptengwer Dispensary	Metkei	499,999		0.00%	Project BQ development ongoing
133	Kiptengwer Dispensary	Metkei	1,000		0.00%	Project BQ development ongoing
134	Kaplenge Dispensary	Moiben/Kuserwo	288,000		0.00%	Project BQ development ongoing

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
135	Katee Dispensary	Moiben/Kuserwo	288,000		0.00%	Project BQ development ongoing
136	Simbeywet Dispensary	Moiben/Kuserwo	48,000		0.00%	Project BQ development ongoing
137	Bungwet dispensary	Moiben/Kuserwo	479,998		0.00%	Project BQ development ongoing
138	Chebara Health Centre	Moiben/Kuserwo	8,330		0.00%	Project BQ development ongoing
139	Cheptongei Health Centre	Moiben/Kuserwo	3,601,310		0.00%	Project BQ development ongoing
140	Chebulbai Health centre	Moiben/Kuserwo	100		0.00%	Project BQ development ongoing
141	Chogoo Dispensary	Moiben/Kuserwo	1,920,000		0.00%	Project BQ development ongoing
142	Chesoi Health Centre	Sambirir	8,908,800		0.00%	Project BQ development ongoing
143	Chesetan Dispensary	Sambirir	960,000		0.00%	Project BQ development ongoing
144	Mogil Health Centre	Sambirir	4,341,830		0.00%	Project BQ development ongoing
145	Chesoi SCH	Sambirir	9,600,000		0.00%	Project BQ development ongoing
146	Chesoi mortuary soak pit	Sambirir	20		0.00%	Project BQ development ongoing
147	Chesetan Dispensary	Sambirir	2,016,000		0.00%	Project BQ development ongoing
148	Korongoi dispensary OPD construction	Sengwer	2,880,000		0.00%	Project BQ development ongoing
149	Kapcherop SCH Septic Tank	Sengwer	1,440,000		0.00%	Project BQ development ongoing
150	Korongoi Dispensary	Sengwer	300		0.00%	Project BQ development ongoing
151	Muskut Health Centre	Soy North	1,440,000		0.00%	Project BQ development ongoing
152	Biretwo Health Centre	Soy North	1,440,000		0.00%	Project BQ development ongoing
153	Epke dispensary	Soy North	480,000		0.00%	Project BQ development ongoing
154	Simit Community dispensary	Soy North	288,000		0.00%	Project BQ development ongoing

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

S/NO	Expenditure item/ Project name	Project Location	Approved Budget (Kshs.)	Expenditure as of 30th September 2025 (Kshs.)	Percentage (%) of Completion	Project Status
174	Anin dispensary Facility maintenance	Tambach	192,000		0.00%	Project BQ development ongoing
175	Anin Dispensary	Tambach	768,000		0.00%	Project BQ development ongoing
176	Anin Dispensary	Tambach	480,000		0.00%	Project BQ development ongoing
177	Automation of Health Facilities	Tambach	652,268		0.00%	Project BQ development ongoing
178	Tambach subcounty hospital purchase of X-ray	Tambach	4,800,000		0.00%	Project BQ development ongoing
179	Tambach Sub County Hospital	Tambach	2,880,000		0.00%	Project BQ development ongoing
180	Connection of piped water KWS Rimoi dispensary	Tambach	200,000		0.00%	Project BQ development ongoing
181	Songeto Dispensary	Tambach	1,000		0.00%	Project BQ development ongoing
182	purchase of ambulance	Tambach	20,000		0.00%	Project BQ development ongoing
183	Iten County Referral Hospital	County	7,766,288		0.00%	Project BQ development ongoing
184	Tot sub-County Hospital	County	2,699,100		0.00%	Project BQ development ongoing
185	Kapcherop sub county Hospital	County	7,944,387		0.00%	Project BQ development ongoing
186	KDSP	County	10,860,373		0.00%	Project BQ development ongoing
187	KDSP II level II	County	352,500,000		0.00%	Project BQ development ongoing
			604,300,799	0	0	

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, Health Department achieved an absorption of 11.64 percent attributed majorly to the General administration and support services program and DANIDA matching grant by the World Bank.

Table 36: Health Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Dec 31 st 2025	Absorption Rate(%)
Programme 6: General administration and support services			
SP6.1 General administration and support services	1,485,130,562	310,570,338	20.91
Programme 2: Public Health			
SP7.1 Community and Environmental Health	230,343,892	0	0
Programme 3: Health Services			
SP3.1 Health Services	2,719,847,826	5,947,500	0.59
Total Expenditure of Vote	5,439,695,652	316,517,838	5.82

4.7.2. Non-financial performance for the period

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

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

The Universal Health Coverage initiative saw substantial progress with the launch of the Community Health Promoters program. A total of 1,260 CHPs received kits and smartphones to facilitate digital reporting through the Electronic Community Health Information System, along with monthly 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 37: Health Services Non-financial performance

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Programme: P.1 General Administration					
Outcome: To improve service delivery and provide supportive function to other programs					
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	0	15
		# of health personnel trained in technical/professional trainings	150	0	150
Finance & Accounts	AIEs issued	% of spending units receiving AIEs within one month of budget disbursement to health department	100%	100%	0%
	Expenditure Review meetings held	No. of expenditure review meetings	4	1	3
Quality Assurance	Facilities meeting required standards	% of health facilities meeting minimum standards of quality of care	60	60	0
	Facilities with functional QITs	# of health facilities with	7	1	0
		Functional QITs/WITs			
	Average waiting time improved	Average waiting time for outpatient consultation	6M	5M	-1
	Service charter present	% of facilities with standardized service charters	100	100	0
	Client satisfaction improved	Client satisfaction index	72	72	0
	Facilities audited for quality service delivery	# of Health Facilities audited/Assessed for quality service delivery	114	0	114
	Facilities supervised	# of Health Facilities Supervised annually	114	0	114
Health Records and Information Management	Facilities inspected for safety standards	Number of facilities inspected for safety standards	114	0	114
	Reporting rates improved	Health facility reporting rate	100%	99%	1%
	Health facilities reporting	% of health facilities reporting to national reporting systems: HMIS & LMIS	100%	99%	1%
	Public facilities with EMR installed	# of public facilities with integrated established Electronic Medical records	7	7	0
	Tools printed and distributed	# of copies of data collection and reporting tools printed and distributed	5000	5,000	0
	Quality data generated	% of health facilities that passed data validation	100%	100%	0%

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
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
			2	0	0
	Policies developed	# of policies developed	2	0	2
	Ethical research committees established	# of ethical review committees established	1	0	1
	Quarterly performance reviews held	# of quarterly performance review meetings held	4	1	3
Programme: P.2 Health Services					
Outcome: To improve health status of the individual, family and Community by rendering facility-based county health services to the population					
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
	Commodity management improved	# of health facilities receiving tracer commodities within less than two weeks of placing the order	127	0	127
	Episodes of stock outs reported	Episodes with over 7 days stock-outs for any of the 15 tracer medicines	0	0	0
Medical services	Health facilities are built or upgraded following standard guidelines	# of hospitals having infrastructure master plans	2	0	2
	Fire hydrants equipped	# of hospitals equipped with fire hydrants	7	0	7
	Climate change mainstreamed	# of trees planted	7000	0	7000
	Hospitals upgraded	No. of hospitals upgraded	4	0	4
	Wards constructed	No. of wards constructed	1	0	1
RMNCAH	KEPH services offered	Number of health facilities providing minimum set of services (KEPH package)	83	83	0
	Utilization of outpatient healthcare services improved	OPD utilization rate	1.4	1.6	-0.2
	Skilled deliveries	% average of facility skilled delivery	70	73	-3
	Children fully immunized	% of fully immunized child coverage	75	80	-5
	Contraceptive prevalence improved	Contraceptive prevalence rate (modern Family Planning)	57	59	-2
	Facilities with functional incinerators	% of facilities with functional incinerators for waste management	10	10	0
	Antenatal care (ANC) visits improved	% of ANC clients attending at least 4 ANC visits	32	34	-2
	Facilities upgraded	No. of facilities upgraded	1	0	1

Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Medical engineering	Hemogram Machines serviced	No. of hemogram Machines serviced	1	0	1
	HFs automated	No. of HFs automated	12	0	12
	HFs Equipped	No. of HFs Equipped	7	0	7
	HFs supported	No. of HFs supported	21	0	21
	Interns recruited	No. of interns recruited	11	0	11
Emergency medical services	Ambulances purchased	No. of ambulances purchased	1	0	1
	Ambulances Maintained	No. of ambulances maintained	5	0	5
	Referrals from primary care units strengthened	% of Persons referred to hospitals, from primary care units	1,900	1,000	900
Programme: P.3 Public Health Services					
Outcome: To reduce incidences of preventable diseases and ill health					
Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Community and Environmental Health	Functional community units established	% of functional community health units	126	126	0
	Performance-based incentives received	% of CHVs receiving performance-based incentives	1260	1260	0
	Referrals from community units strengthened	% of Persons referred to facility, from Community Units	1500	1000	500
	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	0	1200
Nutrition & Dietetics	Children under-5 years who are underweight	% of children under-5 years who are underweight	10	9	1
	Children under-5 years who are stunted	% of children under-5 years who are stunted	28	26	2
	Vitamin A supplemented	% of children 6-59 months supplemented with doses Vitamin A	25	30	-5
	Exclusive breastfeeding of children	% of children < 6 Months exclusively breastfed	34	36	-2
	Iron Folic Acid (IFA) supplemented	% of pregnant women attending antenatal clinics supplemented with Iron Folic Acid (IFA)	35	40	-5
Project Coordination	Burning chambers constructed	No. of burning chambers constructed	2	0	2
	Dispensaries constructed	No. of dispensaries constructed	1	0	1
	Dispensaries renovated	No. of dispensaries renovated	1	0	1
	Facilities completed	No. of facilities completed	1	0	1
	Facilities renovated	No. of facilities renovated	1	0	1
	Gate and fencing done	No. of gate and fencing done	2	0	2
	H/F renovated	No. of H/F renovated	3	0	3
	H/Fs completed	No. of H/Fs completed	1	0	1
	H/Fs fenced	No. of H/Fs fenced	2	0	2

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

4.7.3. Emerging Issues, Challenges and Recommendation

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

Emerging issues

- i. There is a growing demand for health services, especially at primary healthcare facilities and the County Referral Hospital.
- ii. The ongoing implementation of digital health and financial management systems requires additional staff training and system stabilization.

Challenges

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

Recommendations

- i. Strengthen cash flow planning and prioritize expenditures to ensure the continuity of essential health services.
- ii. Improve the mobilization of own-source revenue and enhance accountability at the facility level.

- iii. Accelerate the recruitment, redistribution, and capacity building of health personnel, focusing on critical service areas
- iv. Increase investments in health infrastructure, medical equipment, and supply chain management systems.
- v. Offer continuous support and capacity building on digital health and financial systems to enhance efficiency and reporting.

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

4.8.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 181,791,639 against a budget of Kshs. 985,943,480 translating to an overall absorption rate of 18.4 percent.

Table 38: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures as of 30th September 2025	Absorption Rate (%)
Personnel Emoluments	47,020,254	12,869,807	27.4
Operations and Maintenance	57,607,631	7,878,882	13.7
Capital Expenditure	881,315,595	161,042,949	18.3
Totals	985,943,480	181,791,639	18.4

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 20,748,689 against a budget of Kshs. 104,627,885 recording an absorption rate of 19.8 percent largely driven by Personnel Emoluments expenditure of Kshs 12,869,807 against Kshs 47,020,254 and Operations and Maintenance expenditure of Kshs 7,878,882 against a budget of Kshs. 57,607,631.

Development Expenditure Performance

Development expenditure during the period under review was Kshs. 161,042,949 against a budget of Kshs. 881,315,595 indicates an absorption of 14.8 percent. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 39: Department of Lands, Physical Planning, Housing and Urban Development Development Budget Expenditure Performance

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

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
18.	Acquisition of Land	Kamariny	700,000	0	0.0	Procurement Process Underway
19.	Kiboa South Land Purchase	Kamariny	1,100,000	0	0.0	Procurement Process Underway
20.	Chesitek East Land Purchase	Kamariny	1,100,000	0	0.0	Procurement Process Underway
21.	Acquisition of Land for Kaptilit ECD	Kamariny	1,500,000	0	0.0	Procurement Process Underway
22.	Simotwo water Tank Acquisition of Land	Kamariny	250,000	0	0.0	Procurement Process Underway
23.	Kapkole ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
24.	Kasakaw ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
25.	ST.Poul Kapchelos ECDE land	Kapsowar	1,000,000	0	0.0	Procurement Process Underway
26.	Kaptoror Dispensary land	Kapsowar	1,500,000	0	0.0	Procurement Process Underway
27.	Kapsowar Health Centre land	Kapsowar	2,000,000	0	0.0	Procurement Process Underway
28.	Kaploma ECDE Purchase of land	Sengwer	500,000	0	0.0	Procurement Process Underway
29.	Dumpsite land	Sengwer	1,000,000	0	0.0	Procurement Process Underway
30.	Epke ECD/Surmo ECD/Koitui ECDE land	Soy North	1,500,000	0	0.0	Procurement Process Underway
31.	Epke dispensary land	Soy North	500,000	0	0.0	Procurement Process Underway
32.	Oraptim ECDE land	Soy South	600,000	0	0.0	Procurement Process Underway
33.	Kaptel ECD Purchase of land	Tambach	500,000	0	0.0	Procurement Process Underway
34.	Kapsowar toilet Repair and maintenance	Kapsowar	500,000	0	0.0	Procurement Process Underway
35.	Kapsowar Dumping site	Kapsowar	800,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
36.	Kapalwat Dispensary	Chepkorio	200,000	0	0.0	Procurement Process Underway
37.	Samich and kamelil land	Chepkorio	500,000	0	0.0	Procurement Process Underway
38.	Magoi ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
39.	Kaploet ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
40.	Sugut ECD Land Acquisition	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
41.	Land purchase at Karket market	Arror	2,500,000	0	0.0	Procurement Process Underway
42.	Cherangany/Chebororwa litter bins acquisition	Cherangany/ Chebororwa	200	0	0.0	Procurement Process Underway
43.	Kapsowar Town litter bins	Kapsowar	200	0	0.0	Procurement Process Underway
44.	Kaptarakwa Trading Centres litter bins	Kaptarakwa	1,500	0	0.0	Procurement Process Underway
45.	Muno Cattle Dip land	Kamariny	900,000	0	0.0	Procurement Process Underway
46.	Yokot Dam Water tank land Acquisition	Kamariny	1,000,000	0	0.0	Procurement Process Underway
47.	Arror Ward street lights installation	Arror	95,000	0	0.0	Procurement Process Underway
48.	Streetlight maintenance and bills	Chepkorio	237,500	0	0.0	Procurement Process Underway
49.	Nyaru Streetlights installation	Chepkorio	950,000	0	0.0	Procurement Process Underway
50.	Ward Street lighting installation	Cherangany/Chebororwa	2,612,500	0	0.0	Procurement Process Underway
51.	Sawaa and Chepketeret Street lights installation	Kabemit	455,050	0	0.0	Procurement Process Underway
52.	Kobil centre, Tairi mbili-Streetlights installation	Kapchemutwa	142,500	0	0.0	Procurement Process Underway
53.	Iten Sub location street lighting installation	Kapchemutwa	950,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
54.	Kapsowar Markets lights installation	Kapsowar	85,507	0	0.0	Procurement Process Underway
55.	Kamelei Centre Street lights installation	Kapyego	95,000	0	0.0	Procurement Process Underway
56.	Chesewew VTC lighting installation REREC	Sambirir	1,235,000	0	0.0	Procurement Process Underway
57.	Streetlights installation and repair	Sengwer	1,235,000	0	0.0	Procurement Process Underway
58.	Tumeiyo Electricity transformer installation REREC	Soy South	950,000	0	0.0	Procurement Process Underway
59.	Molol (Kabindup) Electricity transformer installation REREC	Soy South	950,000	0	0.0	Procurement Process Underway
60.	Soy South Streetlights Installation	Soy south	313,500	0	0.0	Procurement Process Underway
61.	Feasibility activities of mapping, assessment and evaluation for street lighting installation in identified urban centres.	county	542,450	0	0.0	Procurement Process Underway
62.	Kenya Informal Settlement Improvement (KISIP II)	County	466,012,162	161,042,949	34.6	Ongoing
63.	Kenya Urban Support Programme (KUSP) UIG	County	35,000,000	0	0.0	Procurement Process Underway
64.	Kenya Informal Settlement Improvement Project (KISIP (II))	County-Iten Municipality	300,291	0	0.0	Procurement Process Underway
65.	Acquisition of land for ECDE	Cherangany/Chebororwa	1,200,000	0	0.0	Procurement Process Underway
66.	Acquisition of Land- for Kiptaragoi, Kipkochirio, Kaplataa and Sugut ECD each costing 300,003	Cherangany/Chebororwa	700,000	0	0.0	Procurement Process Underway
67.	Kipsugut, Magoi, Arar SDA, Rorok ECD Land	Cherangany/Chebororwa	300,000	0	0.0	Procurement Process Underway
68.	Kipkulot Sports Academy land	Emsoo	2,250,000	0	0.0	Procurement Process Underway
69.	Ng'ang'asa ECD land	Emsoo	700,000	0	0.0	Procurement Process Underway
70.	Acquisition of Land-Kamagut	Kamariny	800,000	0	0.0	Procurement Process Underway
71.	Kaptilit ECDE land	Kamariny	1,000,000	0	0.0	Procurement Process Underway
72.	Purchase of land (kimuna)	Kamariny	300,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
73.	Kipsaiya dispensary land	Kapsowar	1,700,000	0	0.0	Procurement Process Underway
74.	Chorgogon ECD land	Kapsowar	800,000	0	0.0	Procurement Process Underway
75.	Orapno ECD Land	Kaptarakwa	1,000,000	0	0.0	Procurement Process Underway
76.	Kaplogoi ECD Land	Kaptarakwa	1,000,000	0	0.0	Procurement Process Underway
77.	Kipkalwa ECD Land	Kaptarakwa	500,000	0	0.0	Procurement Process Underway
78.	Mindililwo ECDE Acquisition of Land	Moiben/Kuserwo	1,500,000	0	0.0	Procurement Process Underway
79.	Kasaon ECD - Acquisition of Land	Sengwer	500,000	0	0.0	Procurement Process Underway
80.	Acquisition of land	Sengwer	900,000	0	0.0	Procurement Process Underway
81.	Chemoibon land	Soy South	600,000	0	0.0	Procurement Process Underway
82.	Emkong land acquisition	Tambach	700,000	0	0.0	Procurement Process Underway
83.	Emkong Primary land acquisition	Tambach	500,000	0	0.0	Procurement Process Underway
84.	Kapchebar Dispensary Land	Tambach	800,000	0	0.0	Procurement Process Underway
85.	Tarach Waste Disposal site-Kapsowar	Kapsowar	200,000	0	0.0	Procurement Process Underway
86.	Kapkaroi Market land	Emsoo	200,000	0	0.0	Procurement Process Underway
87.	Chesitek cattle Dip-Acquisition of land	Kamariny	800,000	0	0.0	Procurement Process Underway
88.	Katalel West Dip - Acquisition of Land	Kamariny	1,700,000	0	0.0	Procurement Process Underway
89.	Kapsisi Cattle dip - Acquisition of Land	Kamariny	800,000	0	0.0	Procurement Process Underway
90.	Simotwo Cattle dip - Acquisition of Land	Kamariny	500,000	0	0.0	Procurement Process Underway

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates (Kshs.)	Actual Expenditure as at 30th Sept 2023 (Kshs.)	Absorption rate (%)	Project Implementation Status
91.	Land acquisition for a joint Construction of a TTI with West Pokot County at Lelan	Lelan	10,000,000	0	0.0	Procurement Process Underway
92.	Rokocho Market - Acquisition of Land	Soy North	1,000,000	0	0.0	Procurement Process Underway
	TOTAL		881,315,595	161,042,949		

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, Urban Infrastructure achieved the highest absorption at 19.8 percent due to implementation of Kenya Informal Settlement Improvement (KISIP II). This was slightly followed by the General administration and support services programme which recorded second highest at 19.9 percent while Energy, Solid waste management, County Public land recorded nil expenditure.

Table 40: Lands, Physical Planning, Housing and Urban Development Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditur e as at Sep 30 th 2025	Absorption Rate (%)
Programme 1: Energy			
SP1.1 Energy	15,399,008	0	0.0
Programme 2: General administration and support services			
SP2.1 General administration and support services	104,627,884	20,748,689	19.8
Programme 3: Solid waste management			
SP3.1 Solid waste management	1,901,900	0	0.0
Programme 4: Land Use management			
SP4.1 County Public Land Management	54,500,000	0	0.0
Programme 5: Urban Development			
SP5.1 Urban Infrastructure	809,514,688	161,042,949	19.9
Total Expenditure of Vote	985,943,480	181,791,638	18.4

4.8.2. Non-financial performance for the period

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

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

Through the Kenya Urban Support Programme (KUSP) the county has been able to upgrade urban infrastructure which include development of drainage works on the already tarmacked roads, establishment of County disaster unit by both construction of the unit and acquisition of a fire engine.

The county commits to continuous upgrading of urban slums through the Kenya Informal Settlement Programme (KISIP) and KUSP partnership. The county is in the process of Developing the County Spatial Plan (CSP) that will guide the development in the County and Development of By- Laws that will guide the operations within Iten Municipality and other Urban Areas across the County. Further, the county through affordable housing program is in the process of constructing 900 housing units within the county headquarters to provide decent housing to its citizens inline with sustainable development goals.

Table 41: Lands, Physical Planning, Housing and Urban Development Non-financial performance

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

				Development Plans Developed			
	Sub Programme: SP 3.1 Affordable Housing	Housing	Affordable housing structures established	No. of affordable housing units/structures established	20	0	-20
Programme: P4. Urban Development	Sub Programme: SP 4.1 Urban Infrastructure	Urban Development	Informal Settlement areas Upgraded	No. of Informal Settlement areas Upgraded	5	0	-5
			Urban Roads improved Bitumen	Km. of tarmacked urban roads	6.5	0	-6.5
			Storm Water Drainage constructed	Km. of storm water drainage constructed	2.5	0	-2.5
Programme: P5. Iiten Municipality	Sub Programme: SP 4.1 Urban Infrastructure	Iiten Municipality	No. of by-laws developed and operationalised	No. of by-laws developed	1	-	-
				No. of Municipality plans developed	1	-	-
Programme: P6. Solid Waste Management	Sub Programme: SP 6.1 Solid waste management	Solid waste management	Waste bins acquired	No. of waste bins acquired.	25	0	-25
			Sanitary landfill acquired	No of parcels of land acquired	1	-	-
Programme: P7. Energy	Sub Programme: SP 7.1 Energy	Energy	Adequate Street lights provided.	No. of Centers with functional street lights	60	0	-60
				No. of Street lights units installed	200	0	-200

4.8.3. Challenges and Recommendations

Challenges

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

1. **Delays in Procurement Processes:**

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

2. **Inadequate staff**

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:

1. **Streamline Procurement Processes:**

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

2. **Staff rationalization**

Address the staffing gaps to strengthen capacity, improve training quality, and enhance institutional management.

4.9. Department of Roads, Public Works and Transport

4.9.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 21,601,357 against a budget of Kshs. 414,327,388 translating to an overall absorption rate of 5.21 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	101,892,790	21,601,357	21
Operations and Maintenance	89,593,354	0	0
Capital Expenditure	222,841,244	0	0
Totals	414,327,388	21,601,357	5.21

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 21,601.357 against a budget of Kshs.191,486,144 recording an absorption rate of 11 percent largely driven by Personnel Emoluments expenditure Ksh 21,601,357 against budget of Ksh 101,892,790 resulting to an absorption rate of 21 percent. There was no Expenditure on Operations and Maintenance.

Development Expenditure Performance

Development expenditure during the period under review was zero against a budget of Kshs. 222,841,244 indicating there was no absorption. Development absorption was relatively low due to ongoing procurement processes. The performance is expected to improve in subsequent quarters.

Table 43: Department of Roads, Public Works and Transport Development Budget Expenditure Performance

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
1	Kapsawach roads	Arror	480,000	0	0	Procurement Process Underway
2	Embo-kamwanda-kobus road	Arror	1,920,000	0	0	Procurement Process Underway
3	Kisewen-kibarno-Ktipkotot road	Arror	2,400,000	0	0	Procurement Process Underway
4	Ward Roads maintenace	Arror	3,840,000	0	0	Procurement Process Underway
5	Kapngetik-KorobKwen-Chepkorio-Dip road	Chepkorio	1,440,000	0	0	Procurement Process Underway
6	Kamelil-Kewamoi-Samich road	Chepkorio	1,440,000	0	0	Procurement Process Underway
7	Chebirei-Kapsiro road	Chepkorio	960,000	0	0	Procurement Process Underway
8	Chemambul-Kapsamich road	Chepkorio	960,000	0	0	Procurement Process Underway
9	Kapnashon-Keldap lakwet road	Chepkorio	672,000	0	0	Procurement Process Underway
10	Gilatgoi-Kaplamai road	Chepkorio	480,000	0	0	Procurement Process Underway
11	Marmar-Changach road	Chepkorio	192,000	0	0	Procurement Process Underway
12	Tilolwo road	Chepkorio	768,000	0	0	Procurement Process Underway
13	Kerionge-Yatiene-Cherota AIC road	Chepkorio	864,000	0	0	Procurement Process Underway
14	Kabuses-Kapkinyang road	Chepkorio	480,000	0	0	Procurement Process Underway
15	Yatiane-Ketibanoi road	Chepkorio	480,000	0	0	Procurement Process Underway
16	Cherota Primary-Cheptultul road	Chepkorio	480,000	0	0	Procurement Process Underway
17	Kamelil center-Takuria road	Chepkorio	384,000	0	0	Procurement Process Underway
18	Kamosong Junction-Kewalel road	Chepkorio	480,000	0	0	Procurement Process Underway

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
19	Dairy shop-Kapcheruiyot road	Chepkorio	384,000	0	0	Procurement Process Underway
20	Sitotwo-Kapserere-Kapserem road	Chepkorio	576,000	0	0	Procurement Process Underway
21	Kamelil-Kipwen bridge	Chepkorio	384,000	0	0	Procurement Process Underway
22	Kulwane ECD-Cherop road	Chepkorio	480,000	0	0	Procurement Process Underway
23	Kipsamanja road	Chepkorio	384,000	0	0	Procurement Process Underway
24	Kapchepkoima-Kapmagut road	Chepkorio	480,000	0	0	Procurement Process Underway
25	Catholic-Kaprugut road	Chepkorio	192,000	0	0	Procurement Process Underway
26	Excellent-Kapsoisoi road	Chepkorio	480,000	0	0	Procurement Process Underway
27	Simotwet-Koibarak road	Chepkorio	480,000	0	0	Procurement Process Underway
28	Senetwo-Kapmika road	Chepkorio	480,000	0	0	Procurement Process Underway
29	Corner shop-Kapapolo road	Chepkorio	480,000	0	0	Procurement Process Underway
30	Tirok road	Chepkorio	480,000	0	0	Procurement Process Underway
31	Kapkiboi-Kipchiloi Dip road	Chepkorio	480,000	0	0	Procurement Process Underway
32	Timoo-Chesire-Dam road	Chepkorio	480,000	0	0	Procurement Process Underway
33	Kapkiyai-Kapkoin road	Chepkorio	480,000	0	0	Procurement Process Underway
34	Kamwago lower road	Chepkorio	480,000	0	0	Procurement Process Underway
35	Kapeya road	Chepkorio	480,000	0	0	Procurement Process Underway
36	Chepsusswo roads	Chepkorio	480,000	0	0	Procurement Process Underway
37	Kipsanai-Chebon road	Chepkorio	288,000	0	0	Procurement Process Underway

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

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
56	Kappurat-Kipkulot Road	Emsoo	480,000	0	0	Procurement Process Underway
57	Kabulwo -Salaba Road	Emsoo	960,000	0	0	Procurement Process Underway
58	Kapchelal-Chegilet Road	Emsoo	960,000	0	0	Procurement Process Underway
59	Kibendo-Kipcheptul Road	Emsoo	960,000	0	0	Procurement Process Underway
60	Kapcheptui – Kibendo	Emsoo	2,880,000	0	0	Procurement Process Underway
61	Kreel -sesoi-kapkirwok road	Endo	2,976,000	0	0	Procurement Process Underway
62	Soko bora -Embomir-Kisaram ECDE road	Endo	960,000	0	0	Procurement Process Underway
63	Grading of ward roads	Endo	480,000	0	0	Procurement Process Underway
64	Kipkeel-Kapngot Road	Kabiemit	960,000	0	0	Procurement Process Underway
65	DIP-Kabeigong road	Kabiemit	576,000	0	0	Procurement Process Underway
66	Tambul Primary- Cheluget Road	Kabiemit	960,000	0	0	Procurement Process Underway
67	Kaprurin-Karioki Road	Kabiemit	960,000	0	0	Procurement Process Underway
68	Simotwo-Kapchebutuk Road	Kabiemit	960,000	0	0	Procurement Process Underway
69	Sawaa Cheboen Road	Kabiemit	1,920,000	0	0	Procurement Process Underway
70	Mambai A and B Road	Kabiemit	960,000	0	0	Procurement Process Underway
71	Kaploop-kiyoysei Road	Kabiemit	576,000	0	0	Procurement Process Underway
72	Tangit-Kamavuta Road	Kabiemit	960,000	0	0	Procurement Process Underway
73	KD-Chebogi Road	Kabiemit	480,000	0	0	Procurement Process Underway
74	Kapsowek Kapkatet Road	Kabiemit	960,000	0	0	Procurement Process Underway

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
75	Chepchoi -Sharp Corner road	Kabiemit	1,440,000	0	0	Procurement Process Underway
76	Dip-Kapkirwal Road	Kabiemit	576,000	0	0	Procurement Process Underway
77	Tuiyobei- culvert construction	Kamariny	288,000	0	0	Procurement Process Underway
78	Construction of 3 culverts, Amonii, Kamasai, Kaptumbo	Kamariny	576,000	0	0	Procurement Process Underway
79	Simotwo, Rochin, Kipchawat road	Kamariny	1,632,000	0	0	Procurement Process Underway
80	Kiptingo- catholic-kapkarer-kaprogwiri-kapraymono, Kaperia-olker road, Petro station- east chase A and St mary catholic - Joseph road	Kamariny	960,000	0	0	Procurement Process Underway
81	Kiplus -Kunaya Road	Kamariny	480,000	0	0	Procurement Process Underway
82	Kiboa- Kaplele Road	Kamariny	768,000	0	0	Procurement Process Underway
83	Kamarombi Road	Kamariny	480,000	0	0	Procurement Process Underway
84	Kipshati-Kamurei-Kamenisi	Kamariny	768,000	0	0	Procurement Process Underway
85	Kamelilo(Tormos- Nyomoto road	Kamariny	288,000	0	0	Procurement Process Underway
86	Kapnyanya-Torok Road	Kamariny	672,000	0	0	Procurement Process Underway
87	Semberi-Cheptirgei Road	Kamariny	480,000	0	0	Procurement Process Underway
88	Solomon-Mandago Road	Kamariny	288,000	0	0	Procurement Process Underway
89	ward roads	Kamariny	2,640,000	0	0	Procurement Process Underway
90	Chepten - Tamarc Road	Kamariny	1,056,000	0	0	Procurement Process Underway
91	Chepkormet-Kamariny stadium road	Kamariny	1,152,000	0	0	Procurement Process Underway

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
92	Edens-Kipshati- Kamurei- Kamelei	Kamariny	1,152,000	0	0	Procurement Process Underway
93	Kapsingiria road	Kamariny	294,000	0	0	Procurement Process Underway
94	Kapkeneroi-Kiibargoiye foot bridge	Kamariny	200,000	0	0	Procurement Process Underway
95	Culvert installation in Kamitei,Ainamoi, Kapcheptirkei, Kimoi	Kapchemutwa	384,000	0	0	Procurement Process Underway
96	Kaprongoei-Kappeter-Kapoinet road	Kapchemutwa	1,440,000	0	0	Procurement Process Underway
97	Kapagata-Kambusi road	Kapchemutwa	1,152,000	0	0	Procurement Process Underway
98	Kamworiem-Chepkongony road	Kapchemutwa	480,000	0	0	Procurement Process Underway
99	Katui sawmill-Tanki-Kapsoiyo Primary-Dip-Mindililwo-Taltal-Tendwo road	Kapchemutwa	960,000	0	0	Procurement Process Underway
100	Legetet-Tapangon road	Kapchemutwa	960,000	0	0	Procurement Process Underway
101	Simotwo-Mwolem road	Kapchemutwa	960,000	0	0	Procurement Process Underway
102	Kapkeino and Kapkore road	Kapchemutwa	960,000	0	0	Procurement Process Underway
103	Karkitony Meli Road	KAPCHEMUTWA	240,000	0	0	Procurement Process Underway
104	Korat-Arkach footbridge	Kapchemutwa	150,000	0	0	Procurement Process Underway
105	Kaptiren footbridge	Kapchemutwa	150,000	0	0	Procurement Process Underway
106	Ngentul-Chesunyany-Kembel	Kapsowar	1,920,000	0	0	Procurement Process Underway
107	Tirit-Kotongong-Ngorgoroi Road	Kapsowar	960,000	0	0	Procurement Process Underway
108	Kipsaya Dispensary-Embotich-Kapsanak Pry Road	Kapsowar	3,360,000	0	0	Procurement Process Underway

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
109	Kotongony-Cheptogot Road	Kapsowar	1,440,000	0	0	Procurement Process Underway
110	Angor-Koitilit-Kazore-Kokwopkoi Road	Kapsowar	2,880,000	0	0	Procurement Process Underway
111	Yemit-Katabei-Kilos Road	Kapsowar	3,840,000	0	0	Procurement Process Underway
112	Kapsesun-Kapkwony	Kapsowar	1,440,000	0	0	Procurement Process Underway
113	kapsowar ward roads maintenance	Kapsowar	960,000	0	0	Procurement Process Underway
114	Kaptabuk-Kapsiw Road	Kapsowar	960,000	0	0	Procurement Process Underway
115	St Teresa Kabarak	Kapsowar	480,000	0	0	Procurement Process Underway
116	Cheptuya- Kaptaragon	Kapsowar	2,400,000	0	0	Procurement Process Underway
117	cheptuiya kaptarakon road	Kapsowar	960,000	0	0	Procurement Process Underway
118	Katgok- cheptuiya road	Kapsowar	3,440,000	0	0	Procurement Process Underway
119	Wilson bridge	Kaptarakwa	384,000	0	0	Procurement Process Underway
120	Stake one -Kaplogoi -Kimani road	Kaptarakwa	1,920,000	0	0	Procurement Process Underway
121	ChopCentre- Kibogy- Jona road	Kaptarakwa	576,000	0	0	Procurement Process Underway
122	Toroplolongon- Emis road	Kaptarakwa	1,920,000	0	0	Procurement Process Underway
123	Mare Road	Kaptarakwa	3,840,000	0	0	Procurement Process Underway
124	Bararket Road	Kaptarakwa	576,000	0	0	Procurement Process Underway
125	Ward roads	Kaptarakwa	280,000	0	0	Procurement Process Underway
126	Ward roads	Kaptarakwa	784,000	0	0	Procurement Process Underway
127	Kapyego-Kabal-Kararia Road	Kapyego	1,824,000	0	0	Procurement Process Underway

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

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
146	Tabare -Kabechei road	Metkei	2,880,000	0	0	Procurement Process Underway
147	Ward Roads maintenance	Metkei	1,440,000	0	0	Procurement Process Underway
148	Green valley-boundary road	Metkei	960,000	0	0	Procurement Process Underway
149	proposed maintenance of Kipsuto road	Metkei	1,728,000	0	0	Procurement Process Underway
150	Kapcheplong road	Metkei	912,000	0	0	Procurement Process Underway
151	installation of pump	Moiben	900,000	0	0	Procurement Process Underway
152	Ward Roads	Moiben/Kuserwo	880,924	0	0	Procurement Process Underway
153	Embokachebii-centre 2 Road,Kipsikwa-chorwo road-muswon	Sambirir	1,920,000	0	0	Procurement Process Underway
154	Maina-Marsitet-Chesewew-Mureto-Dip-tepengon -Nyirar -Chelimo-kipsikwa,kewabiu	Sambirir	1,920,000	0	0	Procurement Process Underway
155	Itam-Kokwokor,Mokwony-Kimitel,Motos Roads	Sambirir	1,920,000	0	0	Procurement Process Underway
156	Chesewew-Mogil	Sambirir	2,880,000	0	0	Procurement Process Underway
157	Chsewew -Kumbulul-Chebelel Mogil road	Sambirir	2,880,000	0	0	Procurement Process Underway
158	Kilangata sekon-Chesetan	Sambirir	2,880,000	0	0	Procurement Process Underway
159	Construction of box culverts	Sambirir	3,823,000	0	0	Procurement Process Underway
160	Installation of Twin Culvert	Sambirir	552,000	0	0	Procurement Process Underway
161	Keituren road	Sambirir	480,000	0	0	Procurement Process Underway
162	ward culverts construction	Sengwer	3,840,000	0	0	Procurement Process Underway

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

No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 31st 2025	Absorption Rate (%)	Projects status
181	munyek kapkitony , kapkener culvert, beb chebet culverts	Soy South	960,000	0	0	Procurement Process Underway
182	sorbich-kimarich road	Tambach	960,000	0	0	Procurement Process Underway
183	Liter-Cheptuya Road	Tambach	960,000	0	0	Procurement Process Underway
184	Kewapsos-kipchilai-kapsombe road	Tambach	288,000	0	0	Procurement Process Underway
185	kiboi-cheplekwa-kabore road	Tambach	480,000	0	0	Procurement Process Underway
186	Kiptorok-Setei road	Tambach	480,000	0	0	Procurement Process Underway
187	171-Kipsabu primary road	Tambach	288,000	0	0	Procurement Process Underway
188	Ward road maintenance	Tambach	1,528,320	0	0	Procurement Process Underway
189	Kaplele Foothpath	Tambach	300,000	0	0	Procurement Process Underway
190	Kapkoilel Footbridge	Tambach	200,000	0	0	Procurement Process Underway

Expenditure by programme and sub programme

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

Table 44: Roads, Public Works and Transport Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at September 30 th 2025	Absorption Rate(%)
Programme 1 General administration and support services			
201014359 SP 1.1 General administration and support services	111,622,790	21,601,357	19.35
Programme 2 Rural Road Works			
202024359 SP 2.2 Rural Road Works	290,107,550		0
Programme 3 Public Works			
203014359 SP 3.1 Public Works	8,150,000		0
Programme 3 Transport			
205014359 SP 5.1 Transport and mechanical Services	4,447,048		0
Total Expenditure of Vote	414,237,388	21,601,357	5.21

4.9.2. Non-financial performance for the period

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

Table 45: Roads, Public Works and Transport Non-financial performance

Programme	Sub Programme	Delivery Unit	Key Output	Key performance Indicator	Target (s)	Actuals as at 31 st September 2025	Variance
Rural Road Improvement	Rural Road Improvement	Directorate of road	Access Roads Maintained	KM of roads maintained	190	0	190
			Culverts installed	Length (M) of culverts installed	748	0	748

			Newly opened roads	length of roads opened	60	0	60
Public Works	Public Works	Directorate of Public Works	Box Culverts Constructed	No of box culverts done	2	0	4
			Supervisions done	No of field visits done	100	0	75
Transport & mechanical services	Transport Service	Transport Service	Machines Repaired	No of machines Repaired	4	1	3
			Transport machines managed	Percentage of functional transport equipment	70	0	70

4.9.3. 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.

Recommendation

1. Strengthen policy and regulatory frameworks

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

4.10.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 10,961,580 against a budget of Kshs. 619,498,565 translating to an overall absorption rate of 1.77 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th Sep 2025	Absorption Rate (%)
Personnel Emoluments	64,724,108	10,961,580	16.9
Operations and Maintenance	16,426,303	0	0
Capital Expenditure	538,348,154	0	0
Totals	619,498,565	10,961,580	1.77

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 10,961,580 against a budget of Kshs. 81,150,411 recording an absorption rate of 13.51 percent largely composed of Personnel Emoluments, which maintained an absorption rate of 16.9 percent. Expenditure on Operations and Maintenance recorded was Kshs 0 against a budget of Kshs. 16,426,303 indicating an absorption of 0 percent.

Development Expenditure Performance

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

Table 47: Department of Cooperatives, Trade, Industrialization, Tourism and Wildlife Development Budget Expenditure Performance

S/NO	Project Name	Project Description	Project Location	Approved Budget (Kshs.)	Expenditure as at 30th Sep 2025	Absorption Rate (%)	Project status
1	Kabonon-Kapkamak cooperative society	maintenance	Arror	3,000,000	0	0	Procurement stage
2	Kapsaisai bodaboda shade	Construction of bodaboda shade at Kapsaisai	Chepkorio	200,000	0	0	Procurement stage
3	Kipchiloi cooperatives	Kipchiloi cooperatives	Chepkorio	394000	0	0	Procurement stage
4	Nyaru Cooperatives	Nyaru Cooperatives	Chepkorio	394000	0	0	Procurement stage
5	Ward cereal store	Construction of ward cereal stores	Cherangany/Chebororwa	5,000,000	0	0	Procurement stage
6	Cereals store	Construction	Embobut	4,800,000	0	0	Procurement stage
7	Moror Market stalls	Construction of market stalls	Embobut/Embolot	700,000	0	0	Procurement stage
8	Public toilets construction at Lemeiwyo market	Public toilets construction at marketplaces	Embobut/Embolot	1,000,000	0	0	Procurement stage
9	Kapchelal Co-perative store	Construction of cooperative store	Emsoo	2,550,000	0	0	Procurement stage
10	Melaa tourism development	Melaa tourism development	Emsoo	554,680	0	0	Procurement stage
11	Korkitony and Kendur cooperative societies	Completion of terrazo	Kapchemutwa	400,000	0	0	Procurement stage
12	Kapyego cereal store	Landscaping of cereal store	Kapyego	1,911,432	0	0	Procurement stage
13	Kapyego cereal store	Construction on Toilet	Kapyego	500,000	0	0	Procurement stage
14	Kaptich toilet	Kaptich toilet	Kapyego	500,000	0	0	Procurement stage
15	Chebiemit cooperative society	Construction of cooperative store	Moiben/Kuserwo	500,000	0	0	Procurement stage
16	Chebara Cereal store	Construction of Chebara cereal store	Moiben/Kuserwo	10,000,000	0	0	Procurement stage
17	Kamok lower field	Construction of toilets	Moiben/Kuserwo	300,000	0	0	Procurement stage
18	Kamoi market stalls	Renovation of Kamoi market stalls	Sengwer	244,042	0	0	Procurement stage
19	Kamoi toilet	Renovation of Kamoi market toilet	Sengwer	400,000	0	0	Procurement stage

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

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, General Administration and Planning recorded highest absorption at 13.88 percent while the rest of programmes don't have expenditures yet.

Table 48: Cooperatives, Trade, Industrialization, Tourism and Wildlife Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	78,950,411	10,961,580	13.88
Programme 2: Cooperatives Development			
SP2.1 Cooperatives Development	32,814,975	0	0
Programme 3: Tourism Development			
SP3.1 Tourism Development	503,522,899	0	0
Programme 4: Trade and enterprise development			
SP4.1 Trade and enterprise development	4,210,280	0	0
Total Expenditure of Vote	619,498,565	10,961,580	1.77

4.10.2. Non-financial performance for the period

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

Table 49: Cooperatives, Trade, Industrialization, Tourism and Wildlife Non-financial performance

Programme	Sub-Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
Programme: P.1 General Administration & Support Services	Sub Programme: SP 9.1 General Administration & Support Services	Tourism, Culture, Wildlife, Trade and Industry	Efficient and effective delivery of quality services to the public	Performance Appraisal System	1	1	1
				No. of traders weighing and measuring instruments verified	80	0	0
Programme: P.2 Tourism Development	Sub Programme: SP 10.1 Tourism Development	Tourism	Improvement of game park/ national reserve	No of game park/ reserve improved or renovated	1	0	1
			Tourism/Cultural site	Parcel of land protected	1	0	8

Programme	Sub-Programme	Delivery unit	Key output	Performance indicators	Targets	Achieved	Variance
			development				
Programme: P.3 Trade and Enterprise Development	Sub Programme: SP 3.1 Trade and Enterprise Development	Trade and Enterprise Development	Open air markets established	No of Pit latrines done	5	0	-5
			BodaBoda shades constructed	No of shades constructed	1	0	-1
			Market stalls	No. of market stalls constructed	2	0	-2
Programme: P.4 Cooperative Development	Sub Programme: SP. 4.1 Cooperatives Development	Cooperatives	Co-operatives members trained	No. of co-operatives trainings for members	20	0	-20
			Cooperatives storage facilities enhanced	Number of stores constructed /completed	4	0	-4

4.10.3. Challenges, Lessons Learnt and Recommendations

Challenges

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

Lessons learnt

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

Recommendations

- Facilitate the timely disbursement of funds and adopt supportive measures to ensure prompt execution of program activities.
- Strengthen data management and planning through rigorous data preservation protocols and transparent trainee selection criteria.

- Boost service delivery capacity by recruiting additional weights and measures officers and allocating dedicated transport for their operations.
- Address logistical and operational bottlenecks to maintain consistent and efficient service delivery.
- Foster inclusive stakeholder engagement to enhance coordination, accountability, and ownership throughout implementation.

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

4.11.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 8,959,378 against a budget of Kshs. 128,659,283 translating to an overall absorption rate of 6.96 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	39,883,436	8,959,378	22.5
Operations and Maintenance	58,164,108	0	0
Capital Expenditure	30,611,740	0	0
Totals	128,659,283	8,959,378	6.96

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 8,959,378 against a budget of Kshs. 98,047,543 recording an absorption rate of 9.1 percent largely driven by Personnel Emoluments, which maintained an absorption rate of 22.5 percent. Expenditure on Operations and Maintenance recorded was Kshs 0 against a budget of Kshs. 58,164,108 indicating an absorption of 0 percent.

Development Expenditure Performance

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

Table 51: Department of Sports, Youth Affairs, Culture, Children and Social Services Development Budget Expenditure Performance

S/No.	Expenditure item/ Project name	Ward	FY 2025/26 Approved Budget Estimates	Expenditure as at 30th September 2025	Absorption Rate (%)	Project status
1.	Kapkata primary school	Arror	1,000,000	0	0	Procurement stage
2.	Upgrading of Maron field to standard level	Embobut/Embolot	1,299,740	0	0	Procurement stage
3.	Upgrading of Kamogo field to standard level	Embobut/Embolot	550,000	0	0	Procurement stage
4.	St Michael primary school field filling of gullies	Embobut/Embolot	500,000	0	0	Procurement stage
5.	Kipkulot Sports Academy	Emsoo	2,000,000	0	0	Procurement stage
6.	Kibendo Primary school	Emsoo	700,000	0	0	Procurement stage
7.	Renovation of Cheptarit Cultural Centre	Emsoo	400,000	0	0	Procurement stage
8.	Cheptarit Cultural Centre	Emsoo	1,000,000	0	0	Procurement stage
9.	Salaba Primary field levelling	Emsoo	600,000	0	0	Procurement stage
10.	Cheptarit primary fencing	Emsoo	300,000	0	0	Procurement stage
11.	Chepundaria field	Endo	960,000	0	0	Procurement stage
12.	Kiptingo Primary School - completion of grading and marking of track and field	Kamariny	708,000	0	0	Procurement stage
13.	Upgrading of Bugar primary school field to standard level	Kapchemutwa	500,000	0	0	Procurement stage
14.	lawich ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
15.	Cheles ECD Field	Kapsowar	1,000,000	0	0	Procurement stage
16.	Revolving fund	Kaptarakwa	10,500,000	0	0	Procurement stage
17.	Kombatich field Goal post and designing of field	Metkei	300,000	0	0	Procurement stage
18.	Simbeiywet primary school field gabioning	Moiben Kuserwo	500,000	0	0	Procurement stage
19.	Chemworor Field Grading	Sambirir	500,000	0	0	Procurement stage
20.	Tuturung primary school field gabioning	Sambirir	500,000	0	0	Procurement stage
21.	Kapcherop ECD flyover	Sengwer	2,000,000	0	0	Procurement stage

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

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

Expenditure by programme and sub programme

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

Table 52: Sports, Youth Affairs, Culture, Children and Social Services Expenditure by programme and sub programme

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	48,905,004	8,959,378	18.3
Programme 1: Sports Development			
SP2.1 Sports Infrastructure Development	25,061,551	0	0
SP2.2 Sports Talent Development	785,435	0	0
Programme 3: Social Empowerment			
SP3.1 Social Empowerment	30,792,311	0	0
Programme 4: Social Protection			
SP4.1 Social Protection	144,000	0	0
Programme 5: Wezesha			
SP5.1 Wezesha	16,012,300	0	0
Programme 6: Culture Preservation			
SP6.1 Culture Preservation	1,408,493	0	0

4.11.2. Non-financial performance for the period

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

Table 53: 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	9	-1
			International stadium/ Sports Complex established	No. of stadium built and operationalized	0	0	0
	Sub Programme: SP 2.2: Sports Talent Development	Sports & Youth Affairs	Talent Scouting and Thematic Events (Tournaments, marathons, Leagues, Meets, Championships) organized	No. of events organized	116	0	-116
			Holiday Training camp established and operationalized	No. of holiday camps established	1	0	-1
			Talent Development centres Operationalized	No. of talent centres	1	0	-1
			Sports development policy Formulated	No. of policies formulated	1	0	-1
			Athletes Development Forums held on social issues and Climate resilient practices	No. of Forums held	1	1	0
Programme: P.3 Social Services	Sub Programme: SP 3.1: Social Empowerment	Social Empowerment	Necessity Support (Sanitary Towels Supply)	No. of Pupils supported	500	0	-500
			Behaviour Change initiative (Rehabilitation of brewers) Established	No. of Brewers Rehabilitated	10	10	0
			Technical Gender Working Group Strengthened	No. of Gender Sector Working Group Supported	1	0	-1

			Rehabilitation / Rescue Centre Established	No. of Rescue Centres Constructed	0	0	0
			Social support to targets of SGBV enhanced	No. of SGBV Targets Supported	0	0	0
			Youth Talent Centres/ Social Hall/ Youth Empowerment Centre Established	No. of Talent Centres/ Social Hall Established	0	0	0
			Mentorship Program /Motivation Talks Held	No. of Youths Mentored	500	50	-450
			Social Life-skills Training held	No. of persons Trained on Life Skills	0	0	0
Programme: P.4 Social Protection	Sub Programme: SP 4.1: Social Protection	Social Protection	PWDs database established	No. of PWDs Registered	690	98	-592
			Provide supportive devices for the PWDS	No. of Supportive Devices Provided	23	0	-23
			Establishment of Children Assemblies Established	No. of Children Assembly	0	0	0
			Children Supportive structures Strengthened	No. of Child Friendly Structures Strengthened	0	0	0
			Small Home/ Integrated/ Special School Established	No. of Integrated Small home Established	0	0	0
			Small Homes and Special/ Integrated Schools Supported	No. of Small home Supported	14	4	-10
		Sub Programme: SP 3.1: Wezesha Program					
Programme: 5 Wezesha Program	Sub Programme: SP 5.1:	Wezesha Program	Youth trained on technical skills	No. of Youths trained on Technical Skills	860	0	-860

	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	0	-30
Programme: P.6 Culture Preservation	Sub Programme: SP 6.1: Culture Preservation	Culture Preservation	Community dialogue held on Cultural Practices	No. of Cultural Leaders on reached	0	0	0
			Cultural Festivals / Exhibition and Shows held	No. of Cultural Groups Participated	51	0	-51
			Community Library Established	No. of Community Library Established	0	0	0
			Cultural Centres Established	No. Cultural Centre established	0	0	0
			Community Museum Established	No. of Museums Established	0	0	0
			Cultural sites/ Botanical Gardens Rehabilitated and Preserved	No. of Cultural Sites Preserved	0	0	0
			Traditional Medicine/ Herbal Medicine Trained	No. of Herbalist trained	0	0	0

4.11.3. Challenges, Lessons Learnt and Recommendations

Challenges

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

Lessons learnt

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

Recommendations

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

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

4.12.1. Financial Performance Summary

During the period under review, the department incurred total expenditure of Kshs. 60,729,380 against an approved budget of Kshs. 387,458,322, translating to an overall absorption rate of 15.7 percent.

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

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditures As At 30th September 2025	Absorption Rate (%)
Personnel Emoluments	131,910,522	60,729,380	46.4
Operations and Maintenance	242,047,800	0	0
Capital Expenditure	13,500,000	0	0
Totals	387,458,322	60,729,380	15.7

Recurrent Expenditure Performance

Recurrent expenditure amounted to Kshs. 60,729,380 against a recurrent budget allocation of Kshs. 373,958,322, resulting in a recurrent absorption rate of 16.2 percent. The expenditure was entirely incurred under Personnel Emoluments, which recorded an absorption rate of 46.0 percent against an approved budget of Kshs. 131,910,522. Operations and Maintenance recorded no expenditure during the period under review, resulting in an absorption rate of 0 percent.

Development Expenditure Performance

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

Table 55: 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 30th September 2025	Absorption Rate (%)	Project status
1.	Social hall	Lelan	2,500,000	0	0.00%	Procurement Process Underway
2.	ICT Centre	County	11,000,000	0	0.00%	Procurement Process Underway

Expenditure by programme and sub programme

During the first quarter of FY 2025/26, General Administration and Support Services (SP1.1) recorded the highest absorption at 18.05 percent, driven by personnel emoluments. All other sub-programmes recorded no expenditure due to implementation delays. Overall, the Public Service Management and County Administration vote achieved a total absorption rate of 15.67 percent against the approved budget during the quarter under review.

Table 56: Public Service, Devolution, Administration, Communication, ICT and E-Governance

Programme/ Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as at Sep 30th 2025	Absorption Rate(%)
0101014360 SP1.1 General administration and support services	336,458,322	60,729,380	18.05
0503014360 SP 3.1 General administration and support services	37,500,000	0	0
0514044360 SP14.4 County Administration	2,500,000	0	0
0515014360 SP15.1 ICT services	11,000,000	0	0
Total Expenditure	387,458,322	60,729,380	15.67

4.12.2. Non-financial performance for the period

During the period under review, the county government targeted recruitment and deployment of 200 interns, though implementation had not commenced. Youth engagement activities targeted 6,000 residents, with 4,000 achieved, while 200 individuals were targeted for digital literacy training, with no achievements recorded. A total of 50 sensitization forums on alcohol and substance abuse were planned, of which 20 were conducted. Key ICT and service delivery infrastructure projects; including establishment of 4 ICT centres, 2 internet hotspots, 700Km fibre extension, and system automation of 1 service had not yet been implemented, while most other planned interventions remained at early stages of execution due to ongoing rollout processes.

Table 57: 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 Sep, 2025	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%	0%	-100%
P.2 County Administration and Devolution	SP.2.1 County Administration and Devolution	Public Service Management and County Administration	Project supervision conducted	No. of departmental project supervision reports	40	0	-40
			SOPs developed	No. of SOPs developed	5	0	-5
			SOPs	No. of	5	0	-5

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as at 30th Sep, 2025	Variance
			operationalized	procedures operationalized			
			Administrative offices constructed	No. of sub-county offices constructed	2	0	-2
			Ward offices equipped	No. of ward offices furnished and equipped	2	0	-2
			Alcohol compliance inspections	No. of inspections conducted	4	0	-4
			Counselling services	No. of counselling sessions	3000	0	-3000
			Alcohol prevalence surveys	No. of surveys conducted	4	0	-4
			Sensitization forums	No. of sensitization meetings	50	20	-30
			Accountability forums	No. of forums held	2	0	-2
			Citizen engagement	No. of residents engaged	6000	4000	-2000
			Civic education	No. of sensitizations done	20	1	-19
			Complaints mechanisms	No. of departments with systems	10	0	-10
			WDC/SLDC reports	No. of reports submitted	80	0	-80
			Refurbished offices	No. of offices refurbished	5	1	-4
			Enforcement actions	No. of actions conducted	6	1	-5
P.3 Public Service, Communication	SP.3.1 ICT Development and Service	Public Service Management	ICT centres established	No. of centres operationalized	4	0	-4

Programme	Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(s)	Actual as at 30th Sep, 2025	Variance
n, ICT and Corporate Affairs	Delivery	nt and County Administration	Innovation hubs	No. of hubs equipped	1	0	-1
			Systems automation	No. of services automated	1	0	-1
			Fibre network extension	KM of fibre laid	700	0	-700
			Internet hotspots	No. of hotspots established	2	0	-2
			Digital literacy training	No. of people trained	200	0	-200
P.3 Public Service, Communication, ICT and Corporate Affairs	SP.3.1 HR & Corporate Services	Public Service Management and County Administration	HR clinics	No. of clinics held	12	1	-11
			HR system automation	No. of systems installed	1	0	-1
			M&E reports	No. of reports developed	1	0	-1
			Skills inventory	No. of inventories developed	1	0	-1

4.12.3. Challenges, Lessons Learnt and Recommendations

Challenges:

- Delays in payment processing slowed down programme implementation.
- Inadequate transport capacity and over-reliance on limited vehicles disrupted field operations.
- Shortage of weights and measures officers constrained effective service delivery.
- Financial limitations reduced the scope of training and capacity-building activities.
- Competing departmental priorities strained already limited resources.
- Delays by contractors and insufficient funding slowed project implementation and affected facility maintenance.

Lessons Learnt:

- Early stakeholder engagement and collaboration with national agencies enhance timely programme delivery.
- Clear selection criteria and proper needs assessments improve relevance and impact of training programmes.

- Strong data management and preservation systems support knowledge sharing and informed decision-making.
- Timely verification and inspection services improve stakeholder satisfaction and trust.

Recommendations:

- Ensure timely disbursement of funds to support efficient programme implementation.
- Strengthen data management systems and adopt transparent selection criteria for training programmes.
- Recruit additional weights and measures officers and provide dedicated transport for operations.
- Address logistical and operational bottlenecks to improve service delivery efficiency.
- Enhance stakeholder engagement to strengthen coordination, accountability, and ownership.

4.13. County Public Service Board

4.13.1. Financial Performance Summary

During the period under review, the total expenditure incurred for the department stood at Kshs. 9,535,645 against a budget of Kshs. 62,809,908 translating to an overall absorption rate of 15.18 percent.

Table 58: Budget Expenditure by Economic classification FY 2025/2026

Economic Classification	FY 2025/26 Approved Budget Estimates	Expenditure as of September 2025	Absorption Rate (%)
Personnel Emoluments	46,121,836	9,535,645	20.57
Operations and Maintenance	16,688,072	50,000	0.30
Capital Expenditure	0	0	0
Total	62,809,908	9,585,645	15.18

Recurrent Expenditure Performance

Recurrent expenditure was Kshs. 9,535,645 against a budget of Kshs. 62,809,908 recording an absorption rate of percent largely driven by Personnel Emoluments, which maintained an absorption rate of 15.18 percent. Expenditure on Operations and Maintenance recorded was Kshs 50,000 against a budget of Kshs.16,688,072 indicating an absorption of 0.30 percent.

Expenditure by programme and sub programme

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

Table 59: County Public Service Board Expenditure by programme and sub programme

Programme/Sub Programme	FY 2025/26 Approved Budget Estimates	Actual Expenditure as of 30th September 2025	Absorption Rate (%)
Programme 1: General administration and support services			
SP1.1 General administration and support services	62,809,908	9,535,645	15.18
Total Expenditure of Vote	62,809,908	9,535,645	15.18

4.13.2. Non-financial performance for the period

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

Table 60: CPSB Non-financial performance

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

4.13.3. Challenges, Lessons Learnt and Recommendations

Challenges

During the first quarter of FY 2025/26, the County Public Service Board experienced several challenges that affected the smooth implementation of planned programmes and activities. Key among them included:

- **Delayed Release of Funds:** The late disbursement of funds slowed down the execution of key programmes, including staff welfare initiatives and ongoing institutional reforms.
- **Human Resource Capacity Constraints:** Limited staffing in critical technical areas and delayed recruitment affected the timely execution of planned activities and reduced operational efficiency.
- **Inadequate Operational Resources:** The Board faced logistical and resource limitations, including delayed procurement of essential supplies and services necessary for effective programme implementation.

Recommendations

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

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

5.0. EMERGING ISSUES, CHALLENGES AND RECOMMENDATIONS

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

5.1. Emerging Issues and Trends

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

5.2. Key Challenges

1. Delayed and inadequate financing: Delays in disbursement from the National Treasury, cash flow constraints, and insufficient budget allocations affected project initiation, absorption of development funds, settlement of pending bills, and continuity of service delivery.
2. Human resource gaps and capacity limitations: Staffing shortages, aging workforce, limited succession planning, and inadequate capacity building affected service delivery across health, agriculture, gender, trade, transport, and land sectors.

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

5.3. Recommendations

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

6. Fast-track the uptake and integration of technology and data systems through improved ICT infrastructure, targeted capacity building, and system integration to support evidence-based planning and efficient service delivery.
7. Enhance social protection and inclusion by increasing budget allocations for social programs targeting women, youth, PWDs and the elderly ensuring gender mainstreaming and disability inclusion in all initiatives.