REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYANDARUA
ECONOMIC PLANNING
P. O. Box 701-20303-Ol Kalou
Email: planning@nyandarua.go.ke

2025/26 FY THIRD QUARTER BUDGET IMPLEMENTATION REPORT

IMPLEMENTATION STATUS AS AT 30TH APRIL 2026

FOREWORD

It is my pleasure to present the Third Quarter Budget Implementation Report for 2025/26 for the County Government of Nyandarua. This report has been prepared with a view to providing information to our stakeholders on how far the 2025/26 budget has been implemented.

The report provides a comprehensive review of the County's fiscal performance for quarter three, comparing actual results with budgeted allocations and highlighting both achievements and challenges. For the year under consideration, the County has a total budgeted revenue of Kes. 9,426,475,236 which is equal to the total estimated expenditure in line with the balanced budgeting principle.

During this quarter, the budget implementation was fast tracked in all the departments. Disbursement of funds by National Government improved which had an impact on the budget implementation process.

Looking ahead, the County will fast track implementation of the budget for sustained growth and improved livelihoods of the citizens as the half of the FY has lapsed.

I wish to call upon our citizenry and other stakeholders to join hands in supporting HE The Governor and the larger county government fraternity to actualize the aspirations of the 2025/26 FY Budget.

God bless you all.

HON. MARY W. KAMANDE
COUNTY EXECUTIVE COMMITTEE MEMBER
<u>FINANCE, ECONOMIC PLANNING, ICT AND REVENUE</u>

Table of Contents

1. APPROVED FY 2025/26 BUDGET ESTIMATES

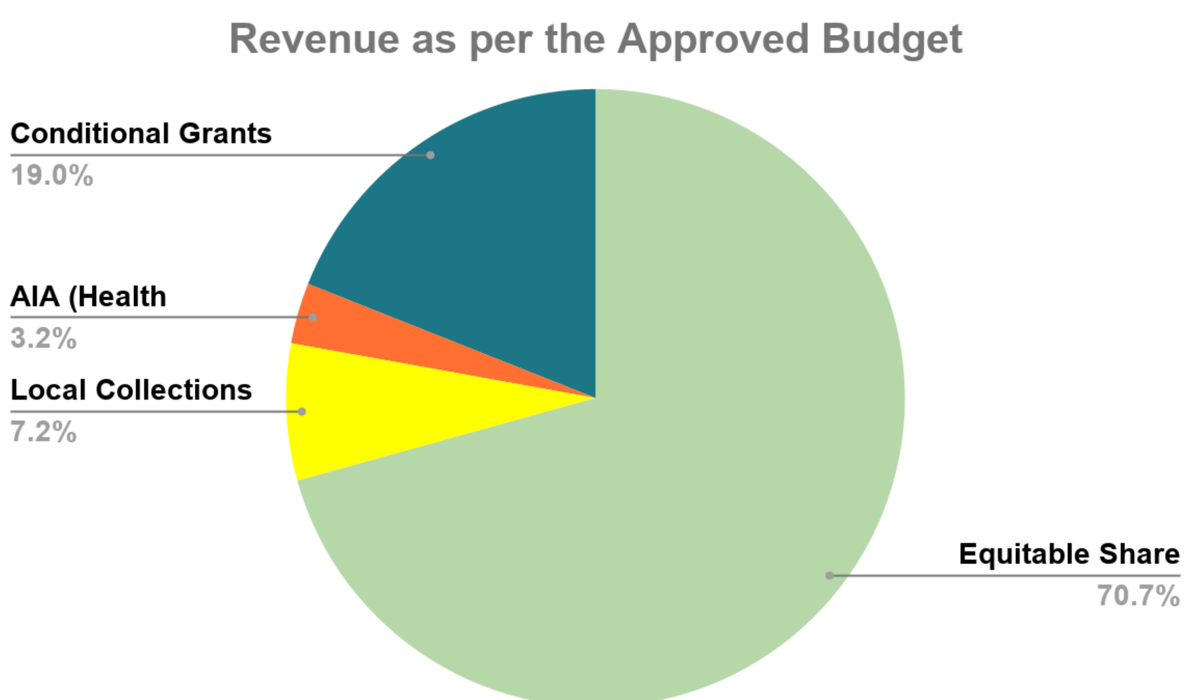
Annual Revenues

The County Assembly approved the 2025/26 FY budget and appropriated **Kes. 9,426,475,236** as the total resource envelope. The budget was to be funded from **Kes. 6,662,675,631 (70.68%)** as equitable share, **Kes. 675,000,000 (7.16%**) as local collections**, Kes. 300,000,000 (3.18%)** as AIA (Health Facility Improvement Financing), and **Kes. 1,788,799,605 (18.98%)** as Conditional Grants from the National Government and Development Partners.

The analysis of the approved budget is as tabulated in the table below (table 1) and the figure below.

Table 1: Analysis of the approved budget-Kes

Description	FY 2025/2026 Budget Estimates as Approved	% OF THE BUDGET
Equitable Share	6,662,675,631	70.68
Local Collections	675,000,000	7.16
AIA (Health Facility Improvement Financing)	300,000,000	3.18
Conditional Grants from National Government and Development Partners	1,788,799,605	18.98
Total Revenue	**9,426,475,236**	**100.00**



The revenues are highlighted in Table 2.

Table 2: county revenue estimates-Kes

Source	Description	Approved FY 2025/26
Equitable Share	Equitable Share	6,662,675,631
Own source revenue	Local Collections	675,000,000
	AIA (Health Facility Improvement Financing)	300,000,000
Conditional Grants from National Government	Supplement for Construction of County Headquarters	121,000,000
	Fertilizer Subsidy Programme	121,620,000
	Livestock Value Chains Support Project	135,210,000
	Transfer of Library Services	-
	Road Maintenance Levy Fund	222,822,888
	Road Maintenance Levy Fund FY 2024-25	222,822,888
	Community Health Promoters Project	41,200,000
Conditional Grants from Development Partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	151,520,000
	Sweden- Kenya Agricultural Business Development Project (KABDP)	10,920,000
	DANIDA - Primary Health Care in Devolved Context	10,972,500
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant Bal b/f FY 2024-25	136,000,000
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant	104,000,000
	Kenya Devolution Support Programme Level 1- FY 2021-22	83,211,329
	Kenya Development Support Program Phase 2- Level 2- Institution grant	37,500,000
	Kenya Development Support Program Phase 2- Level 2- Institution grant B/f FY 2024-25	37,500,000
	Kenya Devolution Support Programme Phase 2- Level 2- Development	352,500,000
Total Revenue		**9,426,475,236**

County expenditure estimates

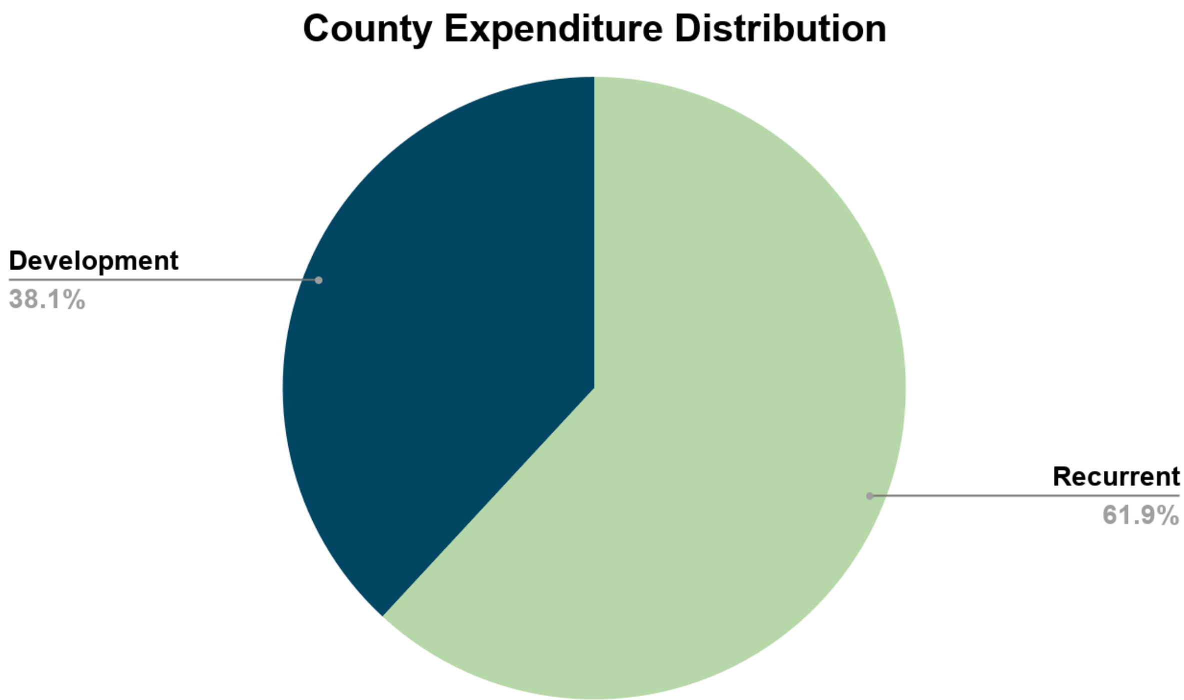
The total annual approved expenditure amounted to **Kes. 9,426,475,236.** This was composed of **Kes. 2,624,209,473** as compensation to employees, **Kes. 1,367,789,413** as use of goods and services, **Kes. 394,688,500** as current transfers, **Kes. 37,500,000** as balance b/f (2024/25) for Level 1 Kenya Devolution Support Programme Phase 2, **Kes. 42,500,000** for Kenya Devolution Support

Programme (2025/26) Phase 2, **Kes. 352,500,000** for Kenya Devolution Support Programme Level 2- Development grant, **Kes. 269,811,420** as recurrent county special funds, **Kes**.**243,711,989** for acquisition of non-financial assets, **Kes. 83,211,329** Kenya Devolution Support Programme Phase 1- balance b/f (2020/21), **Kes. 2,816,714,479** as development expenditure, **Kes. 25,000,000** for County Development Special Fund (Trade Fund/Biashara), **Kes. 55,306,807** for recurrent pending bills, **Kes. 192,186,133** for development pending bills and **Kes. 921,345,693** as allocation to the County Assembly.

Table 3: Summary of expenditure estimates -Kes

Description	FY 2025/2026 Budget Estimates as Approved
Compensation to employees	2,624,209,473
Use of Goods and Services	1,367,789,413
Current Transfers	394,688,500
Kenya Development Support Program Phase 2- Level 2- Institution grant B/f FY 2024-25	37,500,000
Kenya Devolution Support Programme Phase - Level 2- Institution grant	42,500,000
Kenya Devolution Support Programme Level 2- Development	352,500,000
County Funds (Recurrent)	269,811,420
Acquisition of Non -Financial Assets	243,711,989
Kenya Devolution Support Programme Phase 1- Level 1	83,211,329
Development expenditure	2,816,714,479
County Funds (Development) - Trade /Biashara	25,000,000
Pending bills- Recurrent	55,306,807
Pending bills- development	192,186,133
County Assembly	921,345,693
Total	**9,426,475,236**

Of the appropriated **Kes. 9,426,475,236, Kes. 5,833,863,295 (62%)** will fund the recurrent expenditure and **Kes. 3,592,611,941 (38%)** to development expenditure.



Departmental allocations

The allocations per department/ entity are as summarized below.

Table 4: Summary of Departmental allocations-Kes

	Department	Recurrent as approved	Development as approved	Total as approved
	Office of the Governor	125,000,000	-	125,000,000
2.	Office of the County Secretary	113,746,713	-	113,746,713
3.	County Attorney	39,600,000	-	39,600,000
4.	County Public Service Board	28,000,000	-	28,000,000
5.	Public Service, Administration and Devolution	2,759,004,473	352,500,000	3,111,504,473
6.	Finance, Economic planning, ICT & Revenue	483,200,982	272,924,293	756,125,275
7.	Education, technical training, culture, gender & social protection	298,293,747	111,768,753	410,062,500
8.	Health services	582,952,500	182,274,615	765,227,115
9.	Water, sanitation, environment, tourism, natural resources and climate change	56,250,000	502,124,504	558,374,504
10.	Trade, industrialization, cooperative development & partnership	55,490,960	43,500,000	98,990,960

	Department	Recurrent as approved	Development as approved	Total as approved
11.	Youth affairs, sports and innovations	106,215,402	13,100,000	119,315,402
12.	Lands, physical planning, housing & urban development	72,085,000	88,550,000	160,635,000
13.	Olkalou municipality	36,000,000	4,200,000	40,200,000
14.	Mairo-inya municipality	36,350,000	-	36,350,000
15.	Engineer municipality	34,200,000	-	34,200,000
16.	Roads, transport, energy & public works	103,520,000	1,392,049,776	1,495,569,776
17.	Agriculture, agribusiness, livestock and fisheries	105,607,825	506,620,000	612,227,825
18.	County Assembly	798,345,693	123,000,000	921,345,693
	Total	5,833,863,295	3,592,611,941	9,426,475,236

Key Flagship Projects

The County Flagship projects include as shown in table 5;

Table 5: Key Flagship Projects

Department	Project	Allocation (Kes)
Finance, Economic Planning & ICT	County Bursary Fund	144,811,420
	Nyandarua County Trade Development and Investment Authority Fund	25,000,000
Health Services	Strengthening Community Health Units inclusive of arrears	101,484,000
	JM Mashujaa complex	100,000,000
Education	Capitation to ECDE learners	12,500,000
	Youth Polytechnics Capitation @ 15,000 per trainee	34,500,000
	Establishment of Nyandarua University Constituent College	15,000,000
Water, Climate Change, Environment and Natural Resources	Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant (inclusive of balance brought forward)	240,000,000
Agriculture, Livestock and Fisheries	Financial support to various livestock value chains	135,210,000
	AI programme	41,500,000
	Seed Capital (Agriculture Institutions' Revolving Fund)	5,000,000

Department	Project	Allocation (Kes)
Lands, Physical Planning and Urban Development	Issuance of titling documents - Verification of beneficiaries, technical support in processing of titling documents	10,000,000
Roads, transport, energy and public works	Roads machinery programme	69,500,000
	County headquarters	151,000,000
	Construction of Gachuha Bridge - Githioro	10,000,000
Total		**1,095,505,420**

2. ACTUAL QUARTER THREE PERFORMANCE

1. Revenues

The revenue performances as at 31st March, 2026 are as summarized in the table below.

Table 6: Revenue performance - kes

Revenue source	FY 2025/2026 budget estimates as approved	Actual receipt	% Receipt
Equitable Share	6,662,675,631	4,430,679,295	66.50%
Local Collections	675,000,000	553,130,387	56.7%
AIA (Health Facility Improvement Financing)	300,000,000		
Conditional Grants from National Government and Development Partners	1,788,799,605	553,087,490	30.92%
Total Revenue	**9,426,475,236**	**5,111,542,275**	**54.23%**

Equitable Share

During the period under review, the county received **Kes. 4,430,679,295 (66.50%**) as equitable share from the National Government.

Conditional grants

The County received **Kes. 553,087,490 (30.92%)** as conditional grants from National Government and Development partners as at 31st March, 2026.

Own source revenue

The County cumulatively collected **Kes. 553,130,387** as at end the end of quarter three**.** This is as shown in table 7.

Own Source Revenue Performance

Table 7: OSR Performance per stream

Revenue source	Target FY 2025/26	1st quarter total	2nd quarter total	3rd Quarter Total
HEALTH SERVICES				
J.M. HOSPITAL	150,000,000	28,671,519	65,826,930	119,133,775
ENGINEER HOSPITAL	50,000,000	8,553,212	19,824,802	39,132,656
OTHER HEALTH FACILITIES	95,000,000	36,276,510	65,642,149	228,154,799
PUBLIC HEALTH FEES	5,000,000	42,100	50,100	50,100
TOTAL	300,000,000	73,543,341	151,343,981	386,471,330
WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES		-		-
CONSERVANCY	1,200,000	600	600	600
EXHAUSTER AND EXH. MILAGE	750,000	-		60,000
WATER FEE	500,000	-		30,000
HIRE OF WATER TANKER	100,000	-		15,000
DUMPING FEE	110,000	-		-
PARK ENTRANCE FEE	2,500,000	-		50
LOGGING FEES	3,500,000	128,340	170,180	170,180
SALE OF TREES	100,000	-		-
NOISE CONTROL	440,000	47,000	111,540	1,000,790
BOREHOLE DRILLING	466,000	24,200	24,200	39,200
TOTAL	9,666,000	200,140	306,520	1,315,820
YOUTH EMPOWERMENT, SPORTS AND ARTS		-		-
HIRE OF STADIUM	500,000	25,380	25,380	25,380
SPORT ACTIVITIES	10,000,000	-		-

Revenue source	**Target FY 2025/26**	**1st quarter total**	**2nd quarter total**	**3rd Quarter Total**
TOTAL	10,500,000	25,380	25,380	25,380
PUBLIC SERVICE ADMINISTRATION AND DEVOLUTION		-		-
IMPOUNDED FEES	5,250,000	55,253	58,253	58,253
GRAVE FEES	45,000	7,500	10,700	13,600
STORAGE FEES	55,000	3,160	3,160	6,320
OTHER NON-COMPLIANCE PENALITIES	3,000,000	158,455	288,673	288,673
TOTAL	8,350,000	224,368	360,786	366,846
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT;		-		-
PLOT RATES	30,000,000	385,449	713,218	713,218
LAND RATES	25,000,000	471,034	765,094	2,165,193
GROUND RENT	4,200,000	102,180	136,580	136,580
SUB-DIVISION OF LAND	20,800,000	686,750	1,167,340	1,590,430
BUILDING PLAN CHARGES/APPROVAL	31,000,000	6,983,488	9,986,358	13,186,358
SITE INDICATION	60,000	7,000	12,500	12,500
CHANGE OF USER	4,800,000	186,500	261,500	527,500
LAND/PLOT REG. FEES	1,200,000	93,600	125,900	125,900
DEV.(PPA FORMS)	3,600,000	114,400	170,200	170,200
APPLICATION OF BUILDING PLANS	750,000			
TRANSFER FEES	4,800,000	291,000	425,500	425,500
CLEARANCE CERTIFICATE	5,400,000	345,000	598,660	749,290

Revenue source	Target FY 2025/26	1st quarter total	2nd quarter total	3rd Quarter Total
HIRE OF HALL/CHAIRS	12,000	-		-
SURVEY FEES	3,600,000	-		-
LEASE EXTENSION	3,600,000	-		-
SEARCH FEE	2,400	22,000	37,900	37,900
CERTIFICATE OF COMPLIANCE	1,800,000	178,750	419,339	639,729
ADVERTISEMENT	16,200,000	252,560	442,460	890,060
WAYLEAVE	15,000	171,900	180,300	180,300
TOTAL	156,839,400	10,291,611	15,442,849	21,550,658
ENERGY, ROAD TRANSPORT AND HOUSING		-		-
BUS AND MATATU FEES	17,571,600	3,165,450	5,825,000	6,419,750
HOUSE/OFFICE RENT	1,800,000	152,520	319,320	319,320
MOTOR CYCLE FEES (PARKING)	10,400,000	1,573,950	2,866,700	3,471,580
TOWN PARKING FEE	1,800,000	123,850	229,250	467,375
PROJECT MANAGEMENT FEE	56,000,000	467,113	632,425	4,455,910
DISPOSAL OF ASSETS	20,000,000	-		-
FIRE CERTIFICATE	7,800,000	17,000	25,000	260,750
TOTAL	115,371,600	5,499,883	9,897,695	15,394,685
TOURISM, COOPERATIVES DEVELOPMENT TRADE & INDUSTRIALIZATION AND DEVELOPMENT		-		-
SINGLE BUSINESS PERMITS	142,000,000	4,367,940	6,007,284	62,887,611
SBP PENALTIES	2,250,000	76,326	122,136	122,136
SALE OF APPLICATION/RENEWAL	2,000,000	240,740	307,190	1,909,190

Revenue source	Target FY 2025/26	1st quarter total	2nd quarter total	3rd Quarter Total
OPEN AIR MARKET FEES	11,400,000	1,793,180	3,311,615	3,776,455
MARKET STALL RENT	3,000,000	307,300	732,240	740,240
CHANGE OF BUSINESS	225,000	13,550	24,550	24,550
WEIGHTS AND MEASURES	1,125,000	188,010	269,410	269,410
TOURISM ACTIVITIES/ABORETUM	10,000,000	47,300	64,400	64,400
COOPERATIVE AUDIT FEES	800,000	21,347	126,347	126,347
TOTAL	172,800,000	7,055,693	10,965,172	69,920,339
EDUCATION, CHILDREN, GENDER AFFAIRS, CULTURE AND SOCIAL SERVICES				
REG.AND RENEWAL OF GROUPS	50,000	2,800	2,800	2,800
LIQOUR LICENCE/INSPECTION/APP	60,000,000	1,368,795	3,701,435	8,937,085
LIBRARY CHARGES	500,000	-		-
TOTAL	60,550,000	1,371,595	3,704,235	8,939,885
AGRICULTURE, LIVESTOCK AND FISHERIES		-		-
CATTLE DIPS	300,000	1,755	3,790	3,790
PRODUCE CESS ROYALTIES	96,527,500	15,853,908	27,349,797	39,761,867
SLAUGHTER FEES	2,400,000	121,590	193,600	251,760
MEAT INSPECTION	5,700,000	660,740	1,044,320	1,088,020
VET DEPARTMENT(AI SERVICES)	4,510,000	1,675,260	2,680,317	4,215,487
VACCINATION	5,345,500	49,250	71,600	71,600
C.O.T &MOVEMENT PERMIT	720,000	44,985	120,600	120,600
ATC NJABINI	3,500,000	199,000	502,885	502,885
NYANDARUA SEED	6,000,000	280,970	356,590	356,590

Revenue source	Target FY 2025/26	1st quarter total	2nd quarter total	3rd Quarter Total
ATC OLJORO OROK	6,500,000	848,319	1,757,825	1,757,825
NYAHURURU-AMS	5,000,000	315,500	996,450	996,450
KINANGOP AMS	3,500,000	-		-
FISHERIES	420,000	-		-
MOTORCYCLE MORTGAGE FEES	200,000	12,770	12,770	12,770
REG. OF TRANSPORTERS (AGRI)	200,000	-		-
SHAMBA RENT	100,000	500	500	500
TOTAL	140,923,000	20,064,547	35,091,044	49,140,144
OTHERS		-		-
IMPREST/SALARY RECOVERY		-		-
INSURANCE COMPESATION		-	5,300	5,300
Direct Banking		-		-
TOTAL		-	5,300	5,300
Sub-Total	**975,000,000**	**118,276,558**	**227,142,962**	**553,130,387**

2.2 Expenditure Performance

Budget Execution By Programmes And Sub-Programmes Report As At 30th April 2026 (Fy 2025-26)

In the period under review, the County spent Kes. 2,833,966,251 and Kes 807,501,779 representing 48.58 % and 22.48 % of it's of its recurrent and development Budget respectively as shown in table 8.

BUDGET EXECUTION BY PROGRAMMES FOR Q3

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS AT 3I ST MARCH 2026 (FY 2025-26)

Table 8: approved estimates vs actual expenditure

Programme	**Sub-Programme**	**Approved Estimates**		**Actual Expenditure as of 31st March, 2026**		**Absorption Rate (%)**	
		Recurrent Expenditure	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
OFFICE OF THE GOVERNOR							
General administration, planning and support services	Service Delivery Coordination	74,860,000		45,581,039		60.89	
	Governor's press services and administrative support	8,660,000		1,381,034		15.95	
	Liaison and Intergovernmental Relations	28,980,000		4,050,000		13.98	
	Special Programs and Diaspora Affairs	6,500,000		400,000		6.15	
	Public Participation and Civic Education	6,000,000		900,000		15.00	
Sub Total		**125,000,000**	**-**	**52,312,073**	**-**	**41.85**	

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
OFFICE OF THE COUNTY SECRETARY & HEAD OF PUBLIC SERVICE							
County Secretary	County Administration	39,865,000		5,632,441		14.13	
	Cabinet Affairs	2,500,000		264,253		10.57	
	Communication and Public Relations	5,850,000		167,000		2.85	
	County Records Management	3,950,000		153,236		3.88	
	Fleet Management	61,581,713		47,541,363		77.20	
Sub Total		**113,746,713**	**-**	**53,758,293**	**-**	**47.26**	
OFFICE OF COUNTY ATTORNEY							
County Attorney Services	legal and public affairs	39,600,000		15,339,476		38.74	
Sub Total		**39,600,000**	**-**	**15,339,476**	**-**	38.74	
PUBLIC SERVICE ADMINISTRATION AND							

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
DEVOLUTION							
Human Resource Management	Payroll	2,627,609,473		2,097,008,001		79.81	
	Human Resource Management	8,855,000		3,722,108		42.03	
Public administration	Public Administration	4,000,000		2,655,000		66.38	
	Kenya Development Support Program	80,000,000	352,500,000	5,000,000	35,253,471		10.00
	sub-county and ward administration	22,520,000		10,822,766		48.06	
	Enforcement and Compliance	16,020,000	-	2,454,897		15.32	-
Sub Total		**2,759,004,473**	**352,500,000**	**2,121,662,772**	**35,253,471**	**76.90**	10.00
COUNTY PUBLIC SERVICE BOARD							
County Public Service Board	County Public Service Board	28,000,000		14,113,823		50.41	
Sub Total		**28,000,000**	**-**	**14,113,823**	**-**	**50.41**	

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
FINANCE, ECONOMIC PLANNING, ICT AND REVENUE							
Public Finance Management	County Funds	269,811,420	25,000,000	105,000,000		38.92	
	Treasury services	19,199,100		12,055,279		62.79	
	Financial reporting	7,800,000		5,552,412		71.18	
	Revenue Enhancement and Monitoring	20,350,000		7,616,338		37.43	
	Revenue Collection and Administration (Including automation)	25,070,000		23,401,378		93.34	
	Supply Chain Management	14,845,000		5,800,000		39.07	
	Internal Audit and Risk Management	9,700,000		5,391,701		55.58	
	Internal Audit committee	3,000,000		2,362,050		78.74	
Economic planning and development	Economic Development Planning including	47,925,462	235,924,293	40,268,567	152,392,021	84.02	64.59

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	pending bills & KDSP phase 1						
	County Statistics and Data Bank	8,200,000		6,000,000		73.17	
	Monitoring and Evaluation	13,550,000		1,500,000		11.07	
	Economic Modelling and Research	5,000,000		1,985,500		39.71	
	County Budgeting	18,400,000		7,413,400		40.29	
	Resource Mobilization and Debt Management	2,700,000		1,450,000		53.70	
ICT and E-government Services	ICT and E-government Services	17,650,000	12,000,000	2,414,486		13.68	-
Sub Total		**483,200,982**	**272,924,293**	**228,211,111**	**152,392,021**	**47.23**	**55.84**
HEALTH SERVICES							
Preventive and Promotive Services	Preventive and Promotive Services	114,264,000		60,754,024		53.17	
Curative Services	Curative Services	122,400,000		42,680,942		34.87	
	Health Improvement	300,000,000					

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Financing (FIF)						
	universal health care and grants	46,288,500		20,265,369		43.78	
Health infrastructure	Infrastructure and Equipment	-	182,274,615		118,951,022		65.26
Sub total		**582,952,500**	**182,274,615**	**123,700,335**	**118,951,022**	**21.22**	**65.26**
EDUCATION, CHILDREN,TECHNICAL TRAINING AND CULTURE							
Primary education	ECDE	49,505,000	61,168,753	15,047,217		30.40	-
Youth training and development	revitization of youth polytechnics	47,674,187	32,900,000	28,200,000		59.15	-
Culture and library services	development and promotion of culture	9,020,000	11,700,000	3,571,929		39.60	-
	Library Services	1,450,000	6,000,000	925,000		63.79	-
Children, Gender and Social Services	Social protection	164,494,560		4,538,626		2.76	
	Gender Affairs	20,600,000		2,564,336		12.45	

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General administration, planning and support sevices	Alcohol Drinks Control and Civic Education	5,550,000		4,437,000		79.95	
Sub Total		**298,293,747**	**111,768,753**	**59,284,108**	**-**	**19.87**	**-**
TRADE,INDUSTRIALIZATION,CO-OPERATIVES DEVELOPMENT AND PATNERSHIPS							
Trade development and promotion	Trade Development	15,295,960	19,300,000	7,279,980		122.35	-
	Nyandarua County Trade Development and Investment Authority (NCTDIA)	15,800,000		3,978,995		26.01	
Industrial development and investment	Weights & Measures	4,295,000		1,385,000		8.77	
	Industrialization	5,950,000	7,900,000	4,551,277		105.97	
Cooperative development	Cooperative Audit	1,770,000		535,000		8.99	

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
and management	Extension Services						
	Co-operative Development	10,180,000	16,300,000	2,220,000		125.42	
	Partnership, Diaspora & Resource Mobilization	2,200,000	-	150,000		6.82	-
Sub Total		**55,490,960**	**43,500,000**	**20,100,252**	**-**	**36.22**	**-**
YOUTH AFFAIRS, SPORTS AND INNOVATIONS							
Sports	Sports Development	58,144,600	8,700,000	34,624,182		59.55	-
Youth Affairs	Youth Affairs	43,770,802	2,400,000	2,391,400		5.46	
Arts & Theater	Innovation	4,300,000	2,000,000	2,194,122		51.03	
Sub Total		**106,215,402**	**13,100,000**	**39,209,704**	**-**	**36.92**	**-**
WATER, SANITATION, ENVIRONMENT,TOURISM, NATURAL RESOURCES							

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
AND CLIMATE CHANGE							
Water Resource Development.	water resource conservation and protection, infrastructure and flood control	17,343,500	170,627,393	8,252,854		47.58	-
Environment	Environmental support and management	6,270,000	7,497,111	3,610,000		57.58	-
	Solid waste management and cemetries	6,100,000	-	650,000		10.66	-
	Climate change resilience	7,150,000	314,000,000	350,000	161,482,556	4.90	51.43
	natural resource	6,991,500	700,000	500,000		7.15	-
Tourism Development	Tourism Development and Marketing	12,395,000	9,300,000	7,395,000		59.66	-
Sub Total		**56,250,000**	**502,124,504**	**20,757,854**	**161,482,556**	**36.90**	**32.16**
AGRICULTURE, AGRIBUSINESS,							

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
LIVESTOCK AND FISHERIES							
Crop development and management	land and crop development	9,445,000	345,710,000	2,070,907	150,230,902	21.93	43.46
Livestock resources management and development	livestock production and management	17,722,825	157,410,000	3,485,490		19.67	-
	Veterinary Services	16,460,000	3,500,000	4,092,250		24.86	
Fisheries Development and management	fisheries policy, strategy and capacity building	4,300,000	-	475,000		11.05	-
General administration, planning and support sevices	Agricultural Support Institutions	5,000,000		5,000,000		100.00	
	General administration and Extension Services	8,280,000		2,654,431		32.06	
	Subsidized Artificial Insemination	43,550,000		7,197,500		16.53	

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
	Irrigation and Drainage	850,000		527,000			
Sub Total		**105,607,825**	**506,620,000**	**25,502,578**	**150,230,902**	**24.15**	29.65
LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT							
Land policy and planning	Land Administration and Management	30,720,000	73,950,000	4,482,800		14.59	-
	Survey and Mapping	27,200,000		1,988,886		7.31	
	Physical Planning	7,450,000	2,100,000	3,738,950		50.19	
Urban development	Urban development	4,100,000	8,500,000	1,350,000		32.93	-
Housing	Housing	2,615,000	4,000,000	832,450		31.83	
Sub Total		**72,085,000**	**88,550,000**	**12,393,086**	**-**	**17.19**	**-**
MUNICIPALITIES							
Municipalities	Ol'kalou municipality	36,000,000	4,200,000	3,364,618		9.35	-
	Engineer Municipality	34,200,000	-	3,323,075		9.72	-

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
	Mairo-Inya Municipality	36,350,000	-	8,556,293		23.54	-
Sub Total		**106,550,000**	**4,200,000**	**15,243,986**	**-**	**14.31**	**-**
ROADS,TRANSPORT,ENERGY AND PUBLIC WORKS							
Road transport	Transport (Including fuel level, General Administration & Support Services)	45,900,000	1,150,949,776	16,589,586	159,191,807	36.14	13.83
	Public Works	3,500,000	219,550,000	1,125,000	30,000,000	32.14	13.66
Alternative energy technologies	alternative energy technologies	48,620,000	21,550,000	12,654,194		26.03	-
General administration, planning and support services	Emergency Response & Preparedness	5,500,000		2,008,020		36.51	
Sub Total		**103,520,000**	**1,392,049,776**	**32,376,800**	**189,191,807**	**31.28**	**13.59**
Grand Total Executive		**5,035,517,602**	**3,469,611,941**	**2,833,966,251**	**807,501,779**	**56.28**	**23.27**

Programme	Sub-Programme	Approved Estimates		Actual Expenditure as of 31st March, 2026		Absorption Rate (%)	
		Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
COUNTY ASSEMBLY							
County Assembly	Legislative, oversight and representation	798,345,693	123,000,000			-	
Sub Total		**798,345,693**	**123,000,000**	**-**	**-**	-	
Grand Total County		**5,833,863,295**	**3,592,611,941**	**2,833,966,251**	**807,501,779**	**48.58**	**22.48**

3. Pending Bills

The Public Finance Management Act, 2012 Section 36 requires public bodies to maintain accurate records of all debts and to prepare regular reports on the status of pending bills, including the reasons for their delay. Pending bills have become a thorny issue in the county that need to be addressed accordingly. At the start of the FY 2025/26 the County cumulative pending bills amounting to **Kes. 1,363,526,419.** The county anticipates to pay **Kes. 576,516,029** pending bills recurrent and **Kes. 787,010,390** pending bills development. The pending bills will be paid in accordance with the developed pending bills payment plan

4. Challenges experienced

i. Delays in exchequer releases
ii. Delays in requisition processing/issuance of approvals for withdrawal by the Controller of Budget
iii. Challenges in the migration to new revenue system.

5.0 Project Implementation Status

The project's implementation status is as shown in table 8. The projects are in various stages of implementation.

Table 9: projects status reports

PROJECT IMPLEMENTATION STATUS AS AT 31ST MARCH, 2026 (FY 2025-26)										
DATE: 15/04/2026										
Sector	Project Name	Project Location	Project Commencement Date	Expected date of Completion of the Project	Contract sum (Kshs)	Total Funding in FY 2025/26 (Kshs.)	Expenditure (on an accrual basis) in the first nine months of FY 2025/26 (Kshs.)	Cumulative project expenditure (on an accrual basis) as of 31st March 2026 (Kshs.)	Percentage (%) of Completion	Remarks
County Funded Projects										
ROADS, TRANSPORT, ENERGY & PUBLIC WORKS										
Roads development			Jul-25	Jun-26						
	Road improvement and maintenance using county in-house roadwork machinery	magumu	Jul-25	Jun-26	9,500,000	9,500,000	2,000,000	2,000,000	100%	complete

	Wa Monicah Road	magumu	Jul-25	Jun-26	3,500,000	3,500,000	-	-	100%	complete
	Wa Nyambura Road	magumu	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Jeremiah Road	magumu	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete
	Wamuthoni Road	magumu	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete
	Assorted culverts	magumu	Jul-25	Jun-26	2,200,000	2,200,000	-	-	100%	complete
	Assorted roadworks	magumu	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	nyakio	Jul-25	Jun-26	4,000,000	4,000,000	2,000,000	2,000,000	100%	ongoing
	Road improvement and	nyakio	Jul-25	Jun-26	6,000,000	6,000,000	-	-	0%	ongoing

	maintenance using hired machinery									
	Assorted Roadworks - Nyakio	nyakio	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Assorted culverts-Nyakio	nyakio	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Supply of gravel	nyakio	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Rebecca Road Nyakio	nyakio	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Mukiri Roads-Nyakio	nyakio	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork	githabai	Jul-25	Jun-26	3,000,000	3,000,000	2,000,000	2,000,000	67%	ongoing

	machinery									
	Road improvement and maintenance using hired machinery	githabai	Jul-25	Jun-26	15,000,000	15,000,000	-	-	100%	complete
	Kiarie Road	githabai	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Supply of gravel	githabai	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Assorted Culverts-Githabai Ward	githabai	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Drainage works - Labour based contracting	githabai	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenan	Njabini	Jul-25	Jun-26	2,000,000	2,000,000	1,000,000	1,000,000	100%	complete

	ce using county in-house roadwork machinery									
	Road improvement and maintenance hired machinery (Framework)	Njabini	Jul-25	Jun-26	3,500,000	3,500,000	-	-	100%	complete
	Supply of gravel	Njabini	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Coloboise Roads	Njabini	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Ngero-Gikuyu Road	Njabini	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Assorted roadworks -Njabini	Njabini	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete
	Assorted culvert installation	Njabini	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete

	and drainage works-Njabini Ward									
	Road improvement and maintenance using county in-house roadwork machinery	Gathaara	Jul-25	Jun-26	2,000,000	2,000,000	1,000,000	1,000,000	50%	ongoing
	Road improvement and maintenance using hired machinery (Framework)	Gathaara	Jul-25	Jun-26	6,000,000	6,000,000	-	-	100%	complete
	Supply of gravel	Gathaara	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Assorted culverts	Gathaara	Jul-25	Jun-26	2,000,000	2,000,000	-	-	20%	ongoing

	Kihara Road	Gathaara	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Assorted contractual roadworks	Gathaara	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Drainage works - Labour based contracting	Gathaara	Jul-25	Jun-26	1,000,000	1,000,000	-	-	20%	ongoing
	Fuel for county in-house machinery - Gathaara ward	Gathaara	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Engineer	Jul-25	Jun-26	2,000,000	2,000,000	1,000,000	1,000,000	100%	complete

	Supply of gravel	Engineer	Jul-25	Jun-26	9,800,000	9,800,000	-	-	100%	complete
	Hire of Machinery	Engineer	Jul-25	Jun-26	7,260,000	7,260,000	-	-	100%	complete
	Mwenja Road	Engineer	Jul-25	Jun-26	2,372,917	2,372,917	-	-	100%	complete
	Good Samaritan-Kibabui Road	Engineer	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	North kinangop	Jul-25	Jun-26	2,000,000	2,000,000	1,000,000	1,000,000	50%	ongoing
	Road improvement and maintenance using hired machinery	North kinangop	Jul-25	Jun-26	5,500,000	5,500,000	-	-	80%	ongoing

	Supply of gravel	North kinangop	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Bypass Road	North kinangop	Jul-25	Jun-26	2,500,000	2,500,000	-	-	50%	ongoing
	Karemeri Road	North kinangop	Jul-25	Jun-26	2,000,000	2,000,000	-	-	50%	ongoing
	Nandarasi Road	North kinangop	Jul-25	Jun-26	2,000,000	2,000,000	-	-	50%	ongoing
	Ezekiel road completion	North kinangop	Jul-25	Jun-26	2,000,000	2,000,000	-	-	50%	ongoing
	Road improvement and maintenance using county in-house roadwork machinery	Murungaru	Jul-25	Jun-26	4,000,000	4,000,000	2,000,000	2,000,000	50%	ongoing
	Road improvement and maintenance using	Murungaru	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete

	hired machinery (Framework)									
	Supply of gravel	Murungaru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Kabata road	Murungaru	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Kamirangi concrete (Phase 2)	Murungaru	Jul-25	Jun-26	1,000,000	1,000,000	-	-	0%	ongoing
	Shamata Mikaro concrete (Phase 2)	Murungaru	Jul-25	Jun-26	1,000,000	1,000,000	-	-	0%	ongoing
	Kamau Kang'ethe road	Murungaru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	0%	ongoing
	Pastor Wakavii Mkungi road	Murungaru	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Gaturi Wathiong'o Saba road	Murungaru	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete

	Ndemu (Hianyu) road	Murungaru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Assorted culverts	Murungaru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	80%	complete
	Wangunini - Boro Road	Murungaru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Geta	Jul-25	Jun-26	2,000,000	2,000,000	-	-	0%	ongoing
	Road improvement and maintenance using hired machinery (Framework)	Geta	Jul-25	Jun-26	8,000,000	8,000,000	-	-	50%	ongoing
	Gakorofa	Geta	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete

	Road									
	No. 40 - Gichigi - Gaichukuru Road	Geta	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	No. 22 Kianjogu Road	Geta	Jul-25	Jun-26	4,500,000	4,500,000	-	-	100%	complete
	Supply of gravel for Road improvement and maintenance using county inhouse machinery and hired machinery (Framework)	Geta	Jul-25	Jun-26	3,000,000	3,000,000	-	-	50%	ongoing
	Assorted culverts-Geta Ward	Geta	Jul-25	Jun-26	1,545,400	1,545,400	-	-	100%	complete
	Kagimbi-Rutuba-	Geta	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete

	Marimbi Road									
	Kwa Matu - Matangi Road	Geta	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Githioro	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Supply of gravel and road improvement and maintenance using hired machinery (Framework)	Githioro	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Road improvement and	Githioro	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete

	maintenance using hired machinery - Gathiriga Roads									
	Supply of gravel	Githioro	Jul-25	Jun-26	800,000	800,000	-	-	100%	complete
	Grading and spot patching of Konoike road & grading and graveling of Waititu and Njara Roads	Githioro	Jul-25	Jun-26	4,500,000	4,500,000	-	-	100%	complete
	Sobos - Karungo road, Maingi Road & Cucu Mother Road	Githioro	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Grading	Githioro	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete

	and graveling of Wangui Road & Grading and spot patching of Kibuya Road									
	Assorted culverts-Turasha Area-Githioro Ward	Githioro	Jul-25	Jun-26	600,000	600,000	-	-	0%	ongoing
	Assorted culverts-Githioro Ward	Githioro	Jul-25	Jun-26	1,200,000	1,200,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Kipipiri	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing

	Foothill - Karandi Road	Kipipiri	Jul-25	Jun-26	2,600,000	2,600,000	-	-	100%	complete
	Wa Kimotho Road	Kipipiri	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Martin Road	Kipipiri	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Wa Maina Road	Kipipiri	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Kangomongo	Kipipiri	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Wanjohi	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Road improvement and maintenance using	Wanjohi	Jul-25	Jun-26	9,000,000	9,000,000	-	-	100%	complete

	hired machinery (Framework)									
	Supply of gravel	Wanjohi	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Ndeiya - Small Aden road	Wanjohi	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Magomano ECDE - Thing'oru dam road	Wanjohi	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete
	Kihonge - Mubau road	Wanjohi	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Rayetta Road- Spot patching and drainage works	Wanjohi	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Mutongoria - Mubau road	Wanjohi	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Road	Kaimbaga	Jul-25	Jun-26	5,000,000	5,000,000	-	-	80%	ongoing

	improvement and maintenance using county in-house roadwork machinery									
	JM primary - Mahee road	Kaimbaga	Jul-25	Jun-26	4,500,000	4,500,000	-	-	100%	complete
	Gitau - Rumathi road	Kaimbaga	Jul-25	Jun-26	2,000,000	2,000,000	-	-	50%	ongoing
	Gichungo road	Kaimbaga	Jul-25	Jun-26	4,500,000	4,500,000	-	-	100%	complete
	Assorted culverts	Kaimbaga	Jul-25	Jun-26	1,000,000	1,000,000	-	-	70%	ongoing
	Karima Road - Kaimbaga	Kaimbaga	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Sewage Road - Kaimbaga	Kaimbaga	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Road	Karau	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete

	improvement and maintenance using county in-house roadwork machinery									
	Road improvement and maintenance using hired machinery (Framework)	Karau	Jul-25	Jun-26	4,500,000	4,500,000	-	-	100%	complete
	Thaba road	Karau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Muiri road	Karau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Mawingu road	Karau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Kirimaini road	Karau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Mariba road	Karau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete

	Road improvement and maintenance using county in-house roadwork machinery	Rurii	Jul-25	Jun-26	4,000,000	4,000,000	-	-	20%	ongoing
	Njuru Githunguri Road	Rurii	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Mbichu Kauru Road (Mchope)	Rurii	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Silanga Wanyoike Road	Rurii	Jul-25	Jun-26	1,500,000	1,500,000	-	-	10%	ongoing
	Wahinya - Gichungo Road (Mugathika)	Rurii	Jul-25	Jun-26	1,500,000	1,500,000	-	-	10%	ongoing
	Mugathika - Petrol Road	Rurii	Jul-25	Jun-26	4,000,000	4,000,000	-	-	80%	ongoing

	Kiyuu- Wa Marigo Road	Rurii	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Mathenge Kiboi Road- Bush clearing and drainage works- Labour contracting	Rurii	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Kibaki- Wangai- Henry Road	Rurii	Jul-25	Jun-26	2,000,000	2,000,000	-	-	30%	ongoing
	Road improvement and maintenance using county in-house roadwork machinery	Kanjuiri	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Mbata-	Kanjuiri	Jul-25	Jun-26	2,500,000	2,500,000	-	-	60%	ongoing

	Kanjuiri Junction Road									
	Mbata - Kang'athia Junction	Kanjuiri	Jul-25	Jun-26	2,500,000	2,500,000	-	-	50%	ongoing
	Rutara - Githioro Road	Kanjuiri	Jul-25	Jun-26	2,000,000	2,000,000	-	-	90%	ongoing
	Tumani-Gishagi Road	Kanjuiri	Jul-25	Jun-26	2,200,000	2,200,000	-	-	0%	ongoing
	Mbata-Kirathimo Road	Kanjuiri	Jul-25	Jun-26	5,000,000	5,000,000	-	-	60%	ongoing
	Murindati Pry Junction-Kiamburur u Junction	Kanjuiri	Jul-25	Jun-26	2,500,000	2,500,000	-	-	40%	ongoing
	Chamuka Road	Kanjuiri	Jul-25	Jun-26	1,500,000	1,500,000	-	-	90%	ongoing
	Road improvem ent and maintenan	Mirangine	Jul-25	Jun-26	2,000,000	2,000,000	-	-	90%	ongoing

	ce using county in-house roadwork machinery									
	Road improvement and maintenance using hired machinery	Mirangine	Jul-25	Jun-26	6,000,000	6,000,000	-	-	50%	ongoing
	Supply of gravel	Mirangine	Jul-25	Jun-26	2,800,000	2,800,000	-	-	50%	ongoing
	Road improvement and maintenance using hired machinery - MOA Village Roads	Mirangine	Jul-25	Jun-26	3,000,000	3,000,000	-	-	0%	ongoing
	Kihuho Nursery-Timothy Road	Mirangine	Jul-25	Jun-26	4,000,000	4,000,000	-	-	80%	ongoing

	Nene Road	Mirangine	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Douglas Road	Mirangine	Jul-25	Jun-26	1,500,000	1,500,000	-	-	90%	ongoing
	Assorted culverts	Mirangine	Jul-25	Jun-26	2,100,000	2,100,000	-	-	0%	ongoing
	Kurungu-Headqurter Road	Mirangine	Jul-25	Jun-26	3,000,000	3,000,000	-	-	95%	ongoing
	Road improvement and maintenance using county in-house roadwork machinery	weru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using hired machinery	weru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Supply of gravel	weru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete

	SK- Memia Road	weru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	50%	ongoing
	Gikurumi - Iria-ini	weru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	40%	ongoing
	Concrete work- Kwa Moshu & Chief Kihuru sections	weru	Jul-25	Jun-26	3,900,000	3,900,000	-	-	20%	ongoing
	Road improvement and maintenance using county in-house roadwork machinery	Charagita	Jul-25	Jun-26	2,000,000	2,000,000	-	-	0%	ongoing
	Road improvement and maintenance using hired machinery (Framework)	Charagita	Jul-25	Jun-26	8,000,000	8,000,000	-	-	100%	complete

	Gitangi road	Charagita	Jul-25	Jun-26	2,000,000	2,000,000	-	-		0%	ongoing
	Dam road	Charagita	Jul-25	Jun-26	1,600,000	1,600,000	-	-		100%	complete
	Thayu road	Charagita	Jul-25	Jun-26	2,000,000	2,000,000	-	-		70%	ongoing
	Ngano township road	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-		70%	ongoing
	PBK road	Charagita	Jul-25	Jun-26	2,000,000	2,000,000	-	-		80%	ongoing
	Assorted culverts	Charagita	Jul-25	Jun-26	1,500,000	1,500,000	-	-		80%	ongoing
	Gachuiro and Kamuyu concrete on a hill	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-		0%	ongoing
	Ngorongo David road	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-		80%	ongoing
	Kabucho Road	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-		90%	ongoing
	Gichaka road - Charagita ward	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-		80%	ongoing

	Gacheru road - Charagita ward	Charagita	Jul-25	Jun-26	3,000,000	3,000,000	-	-	80%	ongoing
	Road improvement and maintenance using county in-house roadwork machinery	Gathanji	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using hired machinery	Gathanji	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Dedan - Gachomo Road	Gathanji	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Sila Road	Gathanji	Jul-25	Jun-26	1,700,000	1,700,000	-	-	100%	complete
	Gwa Chui Road	Gathanji	Jul-25	Jun-26	1,800,000	1,800,000	-	-	100%	complete

	Concrete works on a section of Chania Road	Gathanji	Jul-25	Jun-26	1,500,000	1,500,000	-	-	0%	ongoing
	Kinyanjui Road	Gathanji	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Kambaa Road	Gathanji	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Gatimu	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using hired machinery	Gatimu	Jul-25	Jun-26	6,500,000	6,500,000	6,327,000	6,327,000	100%	complete
	Supply of gravel	Gatimu	Jul-25	Jun-26	2,500,000	2,500,000	-	-	100%	complete

	Assorted cuverts-Gatimu	Gatimu	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Pace-Wachira Road	Gatimu	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete
	Kanguo Road	Gatimu	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Runda B Road	Gatimu	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Kiriita	Jul-25	Jun-26	4,000,000	4,000,000	3,460,200	3,460,200	100%	complete
	Cabro Works-Kiriita Ward	Kiriita	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Ralph Mwaniki Road	Kiriita	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete

	Road improvement and maintenance using hired machinery	Kiriita	Jul-25	Jun-26	5,500,000	5,500,000	1,000,000	1,000,000	100%	complete
	Ziwaka Roads	Kiriita	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Supply of gravel	Kiriita	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Road improvement and maintenance using county in-house roadwork machinery	Leshau	Jul-25	Jun-26	2,000,000	2,000,000	1,000,000	1,000,000	90%	ongoing
	Road improvement and maintenance using hired machinery	Leshau	Jul-25	Jun-26	3,000,000	3,000,000	2,000,000	2,000,000	100%	complete

	Supply of gravel	Leshau	Jul-25	Jun-26	1,000,000	1,000,000	-	-	90%	ongoing
	Shauri-Kianda Road	Leshau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	0%	ongoing
	Maina-Gachuhi Road	Leshau	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Raicheri Road	Leshau	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Assorted culverts-Leshau pondo	Leshau	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Jerusha-Shauri 2	Leshau	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Ndaragwa TVET Road-Grading and culvert installation	Leshau	Jul-25	Jun-26	700,000	700,000	-	-	100%	complete
	Simba-Kararau Road-Grading	Leshau	Jul-25	Jun-26	3,000,000	3,000,000	-	-	100%	complete

	and gravelling and culvert installation									
	Muruai road	Ndaragwa	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Wangui Bridge road	Ndaragwa	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	New Kahuthu road	Ndaragwa	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete
	Thuita road	Ndaragwa	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Subuku road	Ndaragwa	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Zaire road	Ndaragwa	Jul-25	Jun-26	1,500,000	1,500,000	-	-	100%	complete
	Muricho road	Ndaragwa	Jul-25	Jun-26	2,000,000	2,000,000	-	-	100%	complete
	Kiharo road	Ndaragwa	Jul-25	Jun-26	1,500,000	1,500,000	-	-	90%	ongoing
	Muti Umwe road	Ndaragwa	Jul-25	Jun-26	1,000,000	1,000,000	-	-	100%	complete

	Tafaria dam road	Ndaragwa	Jul-25	Jun-26	1,500,000	1,500,000	-	-	90%	ongoing
	Road improvement and maintenance using hired machinery	Shamata	Jul-25	Jun-26	6,200,000	6,200,000	4,000,000	4,000,000	65%	ongoing
	Supply of gravel	Shamata	Jul-25	Jun-26	1,800,000	1,800,000	-	-	100%	complete
	Ex-Daya Road	Shamata	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Kihuko Road	Shamata	Jul-25	Jun-26	5,200,000	5,200,000	-	-	100%	complete
	Gitobu Road	Shamata	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Muhakaini Road	Shamata	Jul-25	Jun-26	5,100,000	5,100,000	-	-	100%	complete
	Gakoe - Kianda Road	Shamata	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete
	Badilisha Road	Shamata	Jul-25	Jun-26	5,000,000	5,000,000	-	-	100%	complete

	Kamaina Pry- Iria-ini Road Weru	Weru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	30%	ongoing
	Assorted culverts - Weru	Weru	Jul-25	Jun-26	2,000,000	2,000,000	-	-	20%	ongoing
	Colonial village Roads - Nyakio	nyakio	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Bara-Inya Road-Nyakio	nyakio	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Wandirangu- Wamugi Road - Weru Ward	Weru	Jul-25	Jun-26	4,000,000	4,000,000	-	-	30%	ongoing
	Nguirubi road-Wanjohi Ward	wanjohi ward	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Chief King'ori Road - Kaimbaga	kaimbaga	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing

	Kibuki-Kamathi Road-Engineer	Eeeu	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Thiong'o Road-Githioro Ward	githioro ward	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	410 Bridge - Dispensary Road - North Kinangop	north kinangop	Jul-25	Jun-26	4,000,000	4,000,000	-	-	50%	ongoing
	Matini Road-Kipipiri Ward	kipipiri ward	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Wa Kamau Road - Gatimu Ward	gatimu	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Gathanji Ward- Kwa Mambo - Kiratu Road	gathanji	Jul-25	Jun-26	4,000,000	4,000,000	-	-	100%	complete

	Sheria Road-Githabai	githabai	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Njabini Ward-Churiri Road	njabini	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Charagita Ward-Oraimutia Road	charagita	Jul-25	Jun-26	4,000,000	4,000,000	-	-	80%	ongoing
	Kiriita Ward- 3 ways Road	kiriita	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Kanjuiri Ward-Wiyumiririe - Gathima Road	kanjuiri	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Shamata Ward - Njamba road	shamata	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing
	Karau Ward-	karau	Jul-25	Jun-26	4,000,000	4,000,000	-	-	0%	ongoing

	Gatarwa-Kamaru Road									
	General road maintenance	various	Jul-25	Jun-26	15,000,000	15,000,000	-	-	0%	ongoing
	Road Maintenance Levy Fund FY 2024-25 Unspent balance	various	Jul-25	Jun-26	222,822,888	222,822,888	78,019,732	78,019,732		ongoing
	Road Maintenance Levy Fund FY 2025-26	various	Jul-25	Jun-26	222,822,888	222,822,888	-	-	0%	ongoing