

COUNTY GOVERNMENT OF LAIKIPIA



**1st SUPPLEMENTARY ESTIMATES
OF
RECURRENT AND DEVELOPMENT EXPENDITURE
FOR THE YEAR**

ENDING 30TH JUNE, 2025

January 2025

County Treasury Draft

FOREWORD

These supplementary estimates for financial year 2024/2025 have been prepared in line with chapter 12 and Article 220 (2) of the Constitution of Kenya (2010), Section 158 of the Public Finance Management Act (2012) and regulation 39 of the (PFMA 2015)

The supplementary estimates are based on the approved annual estimates 2024-2025 which was geared towards achievement of the objectives laid out in the 3rd County Integrated Development Plan, the Annual Development Plan 2024/25 and the 2024 County Fiscal Strategy Paper.

The supplementary estimates have been occasioned by

- a) The need to budget for opening bank balances in both qualifying special purpose accounts and the county revenue Fund.
- b) Realign resources with emerging need while ensuring that the targeted policy objectives for financial year 2024-25 are achieved.

This framework has re-allocated resources and it is still geared to deliver the following objectives

- Provide equitable, affordable and quality health services at the highest attainable standards.
- Coordinate emergency response, disaster management, and enforcement to ensure the safety of people and properties. Enhance staff productivity and streamline communication for informed citizenry and improved service delivery.
- Improve economic activities through infrastructure development by construction and periodic maintenance of roads and road infrastructures, drainage systems and physical planning.
- Making agriculture a profitable business through increased agricultural and livestock productivity, provision of extension services, use of modern technologies, supply of subsidized farm inputs and linking farmers to markets.
- Increased access to bursaries and scholarships to underprivileged students, enhancing early childhood development education and vocational training through investment in infrastructure and human capital development.
- To ensure efficient & effective delivery of services, improve the business environment & financial inclusion, promote tourism development and ensure a robust and competitive cooperative movement to drive the County's economy
- Improve sanitation in urban centers, markets and low-income settlements through provision of adequate safe drinking water, proper solid waste management and climate change mitigation.

Wachira Gachigi
County Executive Committee Member
Finance, Economic Planning and County Development

SUMMARY OF REVENUES AND EXPENDITURE

COUNTY REVENUES

Laikipia County expects to receive supplementary revenue amounting to KShs 584,281,202. This will grow the total County budgeted revenues to Kshs 8,479,540,148 from the approved Kshs 8,045,258,946. The total resource envelope comprises of Equitable Share of KShs 5,569,687,183, Own Source Revenue (OSR) of KShs 872,500,000, Appropriations in Aid (AIA) of 602,500,000, Conditional Grants of KShs 976,436,457 and opening balances of Ksh. 458,416,508 as illustrated in Table 1 and 2 below.

Table 1: Summary of County Revenues in 2020/21-2024/25 in Kshs.

| Revenue source | Approved Budget | 1st Supplementary | Variance | Projections | |
|-----------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| | | | | 2024/2025 | 2026/2027 |
| | 2024/2025 | 2024/2025 | | 2025/2026 | 2026/2027 |
| Equitable share | 5,569,687,183 | 5,569,687,183 | 0 | 5,632,369,547 | 5,798,155,480 |
| Own source revenue | | | 0 | | |
| Local Revenue | 842,500,000 | 842,500,000 | 0 | 704,000,000 | 753,803,415 |
| Hospital revenue | | | 0 | | |
| Vocational training centres | 30,000,000 | 30,000,000 | 0 | 21,000,000 | 22,485,613 |
| Appropriations in Aid | 602,500,000 | 602,500,000 | 0 | 626,000,000 | 670,285,422 |
| Sub-Total | 1,475,000,000 | 1,475,000,000 | 0 | 1,351,000,000 | 1,446,574,450 |
| Opening balances | | | 0 | | |
| Opening bal CRF | 0 | 14,595,846 | 14,595,846 | | |
| CRF returns | | 175,488 | 175,488 | | |
| Equitable Share bf | | 428,659,722 | 428,659,722 | | |
| Emergency Fund | | 14,985,452 | 14,985,452 | | |
| Sub-Total | 0 | 458,416,508 | 458,416,508 | 0 | 0 |
| Total | 7,044,687,183 | 7,503,103,691 | 458,416,508 | 6,983,369,547 | 7,244,729,930 |
| Conditional Grants | 850,571,763 | 850,571,763 | 0 | | |
| Grants Opening balances | 0 | 125,864,694 | 125,864,694 | | |
| Sub-Total | 850,571,763 | 976,436,457 | 125,864,694 | 0 | 0 |
| CAIP transfer | 150,000,000 | 0 | -150,000,000 | 0 | 0 |
| Total revenues | 8,045,258,946 | 8,479,540,148 | 434,281,202 | 6,983,369,547 | 7,244,729,930 |

Table 2: Supplementary revenue envelop 2024-25 in Kshs.

| Revenue Source | Amount in Kshs |
|--------------------------------------|--------------------|
| Opening Balances | |
| Equitable Share bf | 428,659,722 |
| CRF Opening Balance | 14,595,846 |
| CRF Returns | 175,488 |
| Emergency Fund | 14,985,452 |
| Sub Total | 458,416,508 |
| Grants bank Balances | |
| Climate change | 115,769,739 |
| Fuel Levy | 66,862 |
| Kenya Devolution Support Program | 289,366 |
| DANIDA | 212,630 |
| Food System Resilient Project (FSRP) | 9,500,000 |
| Vocational Training grant | 26,097 |
| Sub Total | 125,864,694 |
| Total | 584,281,202 |

Table 3: Conditional opening balances 2024-2025 in Kshs.

| | Grants | Department | Recurrent | Development | Total |
|----|--------------------------------------|----------------|----------------|--------------------|--------------------|
| 1 | Fuel Levy | Infrastructure | | 66,862 | 66,862 |
| 2 | Kenya Devolution Support Program | | 286,323 | 3,043 | 289,366 |
| 3 | DANIDA | Health | 212,630 | | 212,630 |
| 4 | Food System Resilient Project (FSRP) | Agriculture | | 9,500,000 | 9,500,000 |
| 10 | Vocational Training grant | Education | | 26,097 | 26,097 |
| 11 | Flocca | Water | | 115,769,739 | 115,769,739 |
| | Total | | 498,953 | 125,365,742 | 125,864,694 |

Table 4: Annual Conditional Grants FY 2024-25 in Kshs.

| | Grants | Department | Recurrent | Development | Total |
|---|---|----------------------|--------------------|--------------------|--------------------|
| 1 | Aggregated Industrial Park | Trade | | 250,000,000 | 250,000,000 |
| 2 | Community Health Promoters | Health | 25,230,000 | | 25,230,000 |
| 3 | DANIDA | Health | 6,435,000 | | 6,435,000 |
| 4 | Food System Resilient Project (FSRP) | Agriculture | | 173,076,923 | 173,076,923 |
| 5 | Kenya Agricultural Business Development Project (KABDP) | Agriculture | | 10,918,919 | 10,918,919 |
| 6 | Kenya Devolution Support Program II | Administration | 37,500,000 | | 37,500,000 |
| 7 | Urban Institution Grant | Nanyuki Municipality | 35,000,000 | | 35,000,000 |
| 8 | Urban Development Grant | Nanyuki Municipality | | 77,214,879 | 77,214,879 |
| 9 | Fuel Levy | Infrastructure | | 235,196,042 | 235,196,042 |
| | Total | | 104,165,000 | 746,406,763 | 850,571,763 |

COUNTY EXPENDITURES

The projected cumulative expenditure including Hospitals Appropriations in Aid will amount to KShs. 8,479,540,148. Major expenditure items include Flocca Grant of kshs 115 million, pending bills at kshs 211 million, and Aggregated industrial park kshs 150 million. The following tables shows the supplementary allocations to departments with and without grants.

Table 5: Supplementary Sector Allocations 2024/2025 (inclusive of conditional grants) in Kshs.

| Department | Approved budget | | | Changes | | Supplementary Estimates | | |
|--|----------------------|----------------------|----------------------|--------------------|--------------------|-------------------------|----------------------|----------------------|
| | Recurrent | Development | Total | Recurrent | Development | Recurrent | Development | Totals |
| County Administration and Office of the Governor | 3,758,000,877 | 19,900,000 | 3,777,900,877 | 19,494,466 | - | 3,777,495,343 | 19,900,000 | 3,797,395,343 |
| Finance and Economic Planning | 156,998,355 | 448,910,951 | 605,909,306 | 69,985,452 | 181,431,056 | 226,983,807 | 630,342,007 | 857,325,814 |
| Health and Sanitation | 206,475,000 | 822,200,000 | 1,028,675,000 | 212,630 | 20,000,000 | 206,687,630 | 842,200,000 | 1,048,887,630 |
| Agriculture Livestock and Fisheries | 16,000,000 | 285,385,842 | 301,385,842 | - | 9,500,000 | 16,000,000 | 294,885,842 | 310,885,842 |
| Infrastructure, Public Works | 35,000,000 | 770,796,042 | 805,796,042 | - | 66,862 | 35,000,000 | 770,862,904 | 805,862,904 |
| Education and Library services | 97,700,000 | 71,910,000 | 169,610,000 | 805,200 | 2,973,903 | 96,894,800 | 68,936,097 | 165,830,897 |
| Trade and cooperatives | 13,410,000 | 425,890,000 | 439,300,000 | - | - | 13,410,000 | 425,890,000 | 439,300,000 |
| Gender, Social Services | 4,200,000 | 2,000,000 | 6,200,000 | 3,600,100 | 3,000,000 | 7,800,100 | 5,000,000 | 12,800,100 |
| Water and environment | 17,000,000 | 138,600,000 | 155,600,000 | - | 115,769,739 | 17,000,000 | 254,369,739 | 271,369,739 |
| Rumuruti Municipality | 2,000,000 | 5,000,000 | 7,000,000 | - | - | 2,000,000 | 5,000,000 | 7,000,000 |
| Nyahururu Municipality | 2,000,000 | - | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| Nanyuki Municipality | 37,000,000 | 82,214,879 | 119,214,879 | - | - | 37,000,000 | 82,214,879 | 119,214,879 |
| County Assembly | 548,716,069 | 77,950,931 | 626,667,000 | 15,000,000 | - | 563,716,069 | 77,950,931 | 641,667,000 |
| Total | 4,894,500,301 | 3,150,758,645 | 8,045,258,946 | 107,487,448 | 326,793,754 | 5,001,987,749 | 3,477,552,399 | 8,479,540,148 |

Table 6: Sector Allocations 2024/2025 inclusive of conditional grants in Kshs.

| Department | Recurrent | Development | Total |
|--|---------------|-------------|---------------|
| County Administration and Office of the Governor | 3,777,495,343 | 19,900,000 | 3,797,395,343 |
| Finance and Economic Planning | 226,983,807 | 630,342,007 | 857,325,814 |
| Health and Sanitation | 206,687,630 | 842,200,000 | 1,048,887,630 |
| Agriculture Livestock and Fisheries | 16,000,000 | 294,885,842 | 310,885,842 |
| Infrastructure, Public Works | 35,000,000 | 770,862,904 | 805,862,904 |
| Education and Library services | 96,894,800 | 68,936,097 | 165,830,897 |
| Trade and cooperatives | 13,410,000 | 425,890,000 | 439,300,000 |
| Gender, Social Services | 7,800,100 | 5,000,000 | 12,800,100 |
| Water and environment | 17,000,000 | 254,369,739 | 271,369,739 |

| | | | |
|------------------------|----------------------|----------------------|----------------------|
| Rumuruti Municipality | 2,000,000 | 5,000,000 | 7,000,000 |
| Nyahururu Municipality | 2,000,000 | 0 | 2,000,000 |
| Nanyuki Municipality | 37,000,000 | 82,214,879 | 119,214,879 |
| County Assembly | 563,716,069 | 77,950,931 | 641,667,000 |
| Total | 5,001,987,749 | 3,477,552,399 | 8,479,540,148 |

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