# COUNTY GOVERNMENT OF NAKURU

## PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR

# COUNTY PUBLIC SERVICE BOARD

# SUB SECTOR REPORT

**MTEF 2025/2026 – 2027/2028**

**JANUARY 2025**

## TABLE OF CONTENTS

## ABBREVIATIONS AND ACRONYMS

| | |
|---|---|
| **AIE** | Authority to Incur Expenditure |
| **BOARD** | County Public Service Board |
| **CBA** | Collective Bargaining Agreements |
| **CBO** | Community Based Organisations |
| **CBROP** | County Budget Review & Outlook Paper |
| **CFSP** | County Fiscal Strategy Paper |
| **CGA** | County Government Act |
| **CIDP** | County Integrated Development Plan |
| **CRA** | Commission for Revenue Allocation |
| **EACC** | Ethics Anti-Corruption Commission |
| **FBO** | Faith Based Organisation |
| **HR** | Human Resources |
| **ICT** | Information And Communications Technology |
| **MTEF** | Medium Term Expenditure Framework |
| **NBO** | Non-Governmental Organisation |
| **NCPSB** | Nakuru County Public Service Board |
| **PAIR** | Public Administration, National/International Relations |
| **PFM** | Public Finance Management |
| **PSC** | Public Service Commission |
| **PST&D** | Public Service, Training and Devolution Department |
| **SRC** | Salaries and Remuneration Commission |

## EXECUTIVE SUMMARY

This is the Sub Sector report for the Nakuru County Public Service Board (NCPSB), a Sub-sector within the larger Public Administration, National/International Relations (PAIR) Sector. The NCPSB is a body corporate established under Section 57 of the County Governments Act, (2012 amended 2020) with perpetual succession, a common seal and capable of suing or being sued under its corporate name. The Board derives its mandate from Section 59 of the County Governments Act, (2012 amended 2020) which also stipulates its roles and functions.

During the period under review (2021/22-2023/24), the Board's approved budget for FY 2023/24 was Kshs. 78,323,025, with an expenditure of Kshs. 68,113,082 depicting an absorption rate of 87% compared to FY 2022/23 which had a budget allocation of Kshs.73,770,001, against an expenditure of Kshs. 62,506,848 representing an absorption rate of 82% while FY 2021/22 had a budget allocation of Kshs. 75,441,754, with an expenditure of Kshs. 60,018,964 representing an absorption rate of 80%.

The Board has made the following notable achievements; It has automated its boardroom and offices, formulated Nakuru County Human Resource Policies and Procedures manual, developed and approved the County Organizational Structure and Staff establishment blueprint for the Nakuru County Government in consultation with County departments, which aim to optimize staffing levels and improve overall service delivery, and developed the NCPSB Strategic Plan 2023–2027. In the same period under review the Board recruited a total of 1569 number of officers; promoted 1727 officers across various departments; re-designated six officers; handled and finalized 29 disciplinary cases; and trained all board members and secretariat staff on various courses.

The Nakuru County Public Service Board is currently facing challenges and emerging issues that significantly affect its operations and efficiency. Among

them; CPSB staff are stretched thin due to huge staffing gaps leading to burn out and working extra hours, constrained mobility, a pressing need to leverage Information And Communications Technology (ICT) for more efficient HR processes, especially, automation of the recruitment process through an online portal, a solution that remains undeveloped but is essential for improving hiring efficiency and reducing timelines.

Other significant challenges stem from systemic issues in HR planning, capacity limitations, and financial constraints. Departments are yet to establish cohesive HR plans, resulting in delay in filling staffing gaps, poor succession planning and career progression of staff. Skill gaps among HR officers are also prevalent, leading to delays in processing HR matters and submitting to the Board what could have been handled at the department. Budget limitations further hinder the Board's ability to fully execute its mandate, including policy formulation and the promotion of core principles. Lengthy procurement processes that hinder timely acquisition of essential resources, resulting in delayed execution of Board's mandate. Finally, the existing office space is overcrowded, reducing efficiency and overall productivity.

In the planning period 2025/26–2027/28, the Board has outlined a strategic roadmap to enhance its HR operations and promote more effective service delivery. In consultation with the departments and entities, the board plans to spearhead development and thereafter approval of career guidelines for all cadres in Nakuru County public service. The Board will continue monitoring adherence to public service values and principles as outlined in the Constitution of Kenya, 2010. Additionally, the Board plans to procure vehicles to facilitate ease of movement for the Board on official assignments, conduct regular stakeholder engagements, alongside customer and employee satisfaction surveys. However, a resource requirement gap of Ksh 6.5 million exists, prompting a request for additional funds from the County Treasury to support these initiatives and meet service delivery targets.

To address its ongoing challenges and increase operational effectiveness, the Board recommends several strategic actions. These include recruiting adequate HR officers to strengthen HR functions in the departments, enforcing HR policies to reduce errors in processing HR matters, and ensuring that each department develops HR and succession plans aligned with staffing needs. Strengthening performance management and appraisal systems is essential to highlight the expected objective for the Board and set targets for individual staff; this reduces ambiguity and boosts morale of staff who have met the set target. Additionally, the Board plans to expand its office space to accommodate its growing team and improve productivity.

In conclusion, with the recommended measures and adequate financial support, the Board will be well-positioned to meet its mandate and contribute to a more cohesive, efficient, and effective public service in Nakuru County.

# CHAPTER ONE

## 1.0 INTRODUCTION

### 1.1 Background

The Nakuru County Public Service Board (NCPSB) is a corporate body, established under Section 57 of the County Government Act, (Cap.265). It is a sub-sector within the Public Administration, National/International Relations Sector of the County Government of Nakuru drawing its mandate from Section 59 of the County Government Act, (Cap.265). The Board is guided by the Constitution of Kenya and the County Governments Act, (Cap.265) and other relevant pieces of legislation.

The Board is charged with the responsibility of promoting high standards of professional ethics and affording adequate and equal opportunities to all cadres of the County Public Service. Currently, the Board is composed of seven board members who include; the Chairman, Vice Chair, four Board members and the Secretary. The Board also has a Secretariat which is headed by the Secretary to the Board. The Board is housed at the former Provincial Public Works Building, along Prison Road, opposite Kabarak University City Campus. The Board was first established on 28th May 2013 and it became fully constituted in November 2013 until the expiry of their term in mid-2019. The successive Board assumed office in August 2019 for a term of six years.

Since the functions performed by other sectors within the County Government of Nakuru have a direct impact on the Board's operations, NCPSB has cross-sectoral linkages with all county line departments, in relation to, recruitment of new staff, promotion and re-designation of existing employees and in facilitating and developing coherent, integrated Human Resource planning and budgeting for personnel emoluments and advises the county government on human resource management and development.

The Board also makes recommendations to Salaries and Remuneration Commission (SRC) on behalf of the County Government of Nakuru, on the remuneration, pensions and gratuities for county public service employees.

The specific objective for this report is to analyze the programme performance for the Sub-sector for the MTEF period 2021/22-2023/24. In addition, it outlines the medium-term priorities for the period 2025/26-2026/27. Preparation of the Sub-sector report has taken into account inputs from various key stakeholders as provided for in the Constitution of Kenya and Public Finance Management Act, (Cap.412 A)

The report is organized into seven (7) chapters. Chapter One details the sub-sector's background information which provides the board's composition, its mission, vision, strategic objectives and its mandate as provided for in the County Government Act, (Cap.265). The chapter also highlights on the role of the Board as well as that of its various stakeholders. Chapter two highlights the Sub-sectors budget allocation against expenditure and implementation of programs and projects. Chapter three highlights plans in the MTEF period 2025/26-2027/28. Chapters Four and Five provides the cross-sector linkages, emerging issues and challenges affecting the sub-sector's implementation of its mandate.

Chapters Six and Seven draws the conclusion and recommendations from the sub-sector respectively.

### 1.2 Sub-Sector Vision and Mission

**Vision**

A Cohesive, Efficient and Coherent County Public Service.

**Mission**

To formulate Human Resource policies, promote integrated Human Resource practices and provide advisory services on County Public Service.

### 1.3 Strategic Goals/Objectives of the Sub-Sector

The sub-sector's overall goal is to ensure that high standards of professional ethics are maintained and affording adequate and equal opportunities at all levels of the Public Service.

The objectives of the Board include: -

(a) To enhance formulation of Human Resource policies and guidelines.

(b) To promote values and principles of good governance.

### 1.4 Sub-Sector and their Mandates

The Board's mandate is drawn from Section 59 of the County Government Act, (Cap.265) and as stipulated in the Act; the Board's functions include:

(a) To establish and abolish offices in the County Public Service;

(b) To appoint persons to hold or act in offices of the county public service including in the Boards of cities, Municipalities and urban areas within the county and to confirm appointments;

(c) To exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this Part;

(d) To prepare regular reports for submission to the county assembly on the execution of the functions of the Board;

(e) To promote in the county public service the values and principles referred to in Articles 10 and 232;

(f) To evaluate and report to the county assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service;

(g) To facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in the counties;

(h) To advise the county government on human resource management and development;

(i) To advise County Government on implementation and monitoring of the national performance management system in counties;

(j) Make recommendations to the Salaries and Remuneration Commission on behalf of the county Government, on the remuneration, pensions and gratuities for county public service employees.

### 1.5 Role of Sub-Sector Stakeholders

In the implementation of its core mandate, the Board engages various other stakeholders and these stakeholders, their respective roles and stakeholders' expectations from the Board are outlined below.

| STAKEHOLDER | STAKEHOLDER EXPECTATION | BOARD'S EXPECTATION |
|---|---|---|
| County Executive | ● Development and approval of HR policies, regulations, and career progression guidelines.<br>● Timely dispensation of HR issues such as disciplinary cases.<br>● Fair competition and merit as the basis of recommendation for appointments, re-designations and promotions.<br>● Ensure representation of Kenya's diverse communities, gender mainstreaming and PWDs in the public service.<br>● Efficient and effective service delivery.<br>● HR advisory services.<br>● Information sharing. | ● Compliance with set public service norms and standards.<br>● Implementation of approved HR policies and guidelines.<br>● Budgetary provisions, approved schemes of service, seniority lists, organograms, HR plans and staff establishments when forwarding the lists of internal promotions and/or external vacancies.<br>● Request for capacity building and technical support on a need basis.<br>● Willingness to attend and offer constructive criticism in the stakeholders' forums.<br>● Quality and timely public services.<br>● Integrity, accountability and transparency in service delivery.<br>● Feedback and reports. |
| County Assembly | ● Implementation of the constitutional mandate.<br>● Report on the discharge of the Board's mandate and functions.<br>● Report on compliance with values and principles in articles 10 and 232 of The Constitution of Kenya.<br>● Consultation on issues that require legislation and submission of draft bills.<br>● Prudent management of financial resources. | ● Legislation and approval of relevant HR laws and regulations.<br>● Good governance and oversight.<br>● Timely budget approval and adequate allocation of funds.<br>● Feedback and information sharing. |

| STAKEHOLDER | STAKEHOLDER EXPECTATION | BOARD'S EXPECTATION |
|---|---|---|
| The County's Staff. | ● Conducive working environment and adequate tools and equipment.<br>● Favourable and competitive terms of service.<br>● Protection in discharge of official duty.<br>● Adequate and equitable exposure, training and development opportunities.<br>● Provision of career progression guidelines, friendly performance appraisal, and rewards/incentives/sanctions systems.<br>● Equality at the workplace.<br>● Timely provision of relevant information. | ● Provide timely, effective and efficient service to citizens.<br>● Commitment to high standards performance and productivity.<br>● Uphold the values and principles in articles 10 and 232 and the public officer ethics Act, 2003 of The Constitution of Kenya.<br>● Model ambassadors of the core values of the Board. |
| EACC | ● Promotion of Ethics and Integrity in County Public Service.<br>● Adherence to the Public Finance Management Act, (Cap.412 A) and PFM Regulations, 2015. | ● Good governance. |
| SRC | ● Adherence to recommendations on staff ceilings, remuneration and benefits guidelines. | ● Remuneration guidelines.<br>● Advisory Services. |
| Ministry of Public Service and PSC. | ● Develop, review, domesticate, disseminate and implement rules, regulations, policies and procedures in county public service management.<br>● Manage risks and exposure of the county government to adverse legal litigations.<br>● Cooperation and participation in intergovernmental activities.<br>● Request for capacity building and technical support on a need basis.<br>● Feedback and information sharing. | ● Policy formulation.<br>● Capacity Building.<br>● Advisory Services.<br>● Feedback and information sharing. |
| Labour Unions | ● Involvement in negotiations and consultation in labour related issues.<br>● Compliance to Collective Bargaining Agreements (CBAs) and court decisions.<br>● Utilization of Alternative Dispute Resolution mechanisms as well as specialized labour relations courts.<br>● Uphold fair labour practices, regularly review terms of service, protect rights and interests of public officers, and provide institutional framework for employer-employee relations. | ● Utilization of Alternative Dispute Resolution mechanisms as well as specialized labour relations courts.<br>● Effective employee representation in collective bargaining agreements negotiations forums.<br>● Feedback and information sharing. |
| Academic, Training and Research institutions. | ● Partnership in curriculum development, training, research and policy formulation.<br>● Provide relevant linkage between academia and the public service. | ● Align training curriculum to the demands of the labour market.<br>● Share relevant research findings and data for evidence-based planning. |

| STAKEHOLDER | STAKEHOLDER EXPECTATION | BOARD'S EXPECTATION |
|---|---|---|
| | ● Provide complimentary data and information. | ● Uphold the values and principles in articles 10 and 232 of The Constitution of Kenya.<br>● Provide training opportunities to public officers.<br>● Partnership in undertaking impact assessment on training. |
| Non-State Actors (NGOs, CBOs, FBOs etc.) and Civil Society Organizations. | ● Publish and publicize information on the discharge of the Board's mandate and functions.<br>● Prudent management of public resources.<br>● Compliance with the national values and principles of governance, and values and principles of the public service.<br>● Uphold integrity, transparency and accountability in the discharge of the Board's mandate.<br>● Structured engagement framework for cooperation, collaboration and partnership. | ● Regular consultations, collaboration, cooperation and partnerships to facilitate exchange of knowledge, experiences, benchmark on best practices and support the Board's programmes and projects.<br>● Exercise fair and ethical oversight role.<br>● Feedback and information sharing. |
| Local Community | ● Transparency and accountability of the Board while discharging its mandate.<br>● Efficient and effective public service delivery and access.<br>● Fairness and equitable distribution of employment opportunities.<br>● Representation of all diverse Kenyan communities.<br>● Inclusion of special interest groups e.g., PWDs, gender parity, minorities etc. | ● Provide feedback on service delivery.<br>● Provide a pool of qualified potential public officers.<br>● Willingness to apply for vacancies when advertised.<br>● Compliance with regulations and guidelines issued by the Board. |
| Media | ● Transparency and ease of access to information. | ● Accurate, objective, and fair reporting.<br>● Feedback and reports. |
| Private Sector and Development Partners | ● Prudent management of resources.<br>● Uphold the values and principles in articles 10 and 232 and the public officer ethics Act, 2003 of The Constitution of Kenya.<br>● Transparency and accountability.<br>● Structured engagement framework for cooperation, collaboration, and partnership. E.g., PPPs, policy making etc. | ● Regular consultations, collaboration, cooperation, and partnerships to facilitate exchange of knowledge, experiences, benchmark on best practices and support the Board's programmes and projects.<br>● Uphold the national values and principles of good governance. |

## CHAPTER TWO

## 2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2021/22-2023/24

### 2.1 Review of Sector Programmes/Sub-Programmes/projects

### Key achievements

In the MTEF period 2021/22-2023/24 the Board conducted recruitment as per departmental requests as follows; 883 staff in FY 2021/22, 478 staff in FY 2022/23, and 214 staff in FY 2023/24. In the same period the Board promoted; 315 staff in FY 2021/22, 1,247 staff in FY 2022/23, and 181 staff in FY 2023/24.

### Table 1: Sector Programme Performance Reviews

| Programme | Key Output | Key Performance Indicators | Planned Target | | | Achieved Targets | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2021/22 | 2022/23 | 2023/24 | 2021/22 | 2022/23 | 2023/24 | |
| **PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES** | | | | | | | | | |
| **Objective:** To provide effective and efficient service delivery | | | | | | | | | |
| **Outcome:** Effective and efficient service delivery to clients and stakeholders | | | | | | | | | |
| **S.P 1.1:** Administrative Services. | Enhanced Board's Capacity | Number of board members and secretariat trained. | 25 | 26 | 50 | 47 | 17 | 28 | Inadequate budgetary allocation for two training courses per officer |
| | | Number of motor vehicles purchased. | 2 | 2 | 2 | 2 | - | 0 | Inadequate budgetary allocation |
| | | HR policy formulated. | 1 | 7 | 1 | - | - | 0 | Development in progress (stakeholder engagement) Human Resource policies and procedures manual |
| | | Number of HR policies operationalized. | 4 | - | 1 | - | - | 0 | Policy development in progress |
| | | Number of schemes of service approved. | 2 | - | - | - | - | - | No departmental request received |
| | | Number of board offices rehabilitated/refurbished. | 4 | 2 | 2 | 6 | - | 0 | Inadequate budgetary allocation |

| Programme | Key Output | Key Performance Indicators | Planned Target | | | Achieved Targets | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2021/22 | 2022/23 | 2023/24 | 2021/22 | 2022/23 | 2023/24 | |
| | Improved Boards work environment and productivity | Installation of metal grills at windows and exit doors, re-roofing and refurbishment. | 3 | - | - | 6 | - | - | Completed in FY 2021/22 |
| | | Online application system in place (%). | 100 | 100 | 100 | - | - | 0 | Vired during supplementary one and project moved to PSM |
| | | Video conference and automated offices in place (%). | 100 | - | 100 | - | - | 100 | Procured and installed |
| | | Human Resource Information System in place (%). | 100 | - | 100 | - | - | 0 | project moved to PSM |
| | | Number of ICT and networking equipment | 5 | 3 | 12 | 5 | 3 | 0 | Delay in centralized procurement process |
| | | No of office equipment. | 8 | 8 | 7 | 8 | 4 | 0 | Inadequate budgetary allocation |
| | | No of computers, printers and other ICT equipment. | 10 | 10 | - | 10 | 10 | - | Part of ICT and networking equipment |
| | | No of office furniture and fittings. | 10 | 10 | 14 | 10 | 10 | 24 | Additional furniture to furnish the Board room |
| **S.P 1.2:** Financial Services | Draft Reports developed | No. of financial reports generated | 4 | 4 | 4 | 4 | 4 | 4 | Quarterly reports generated |
| **PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES** | | | | | | | | | |
| **Objective:** To facilitate the recruitment and development of a productive public service | | | | | | | | | |
| **Outcome:** Enhanced productivity in County public service | | | | | | | | | |
| **S.P 2.1:** Human Resource Planning. | Enhanced County Human Resource Capacity | Number of persons recruited | As per departmental requests. | As per departmental requests. | As per departmental requests. | 883 | 478 | 214 | |

| Programme | Key Output | Key Performance Indicators | Planned Target | | | Achieved Targets | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2021/22 | 2022/23 | 2023/24 | 2021/22 | 2022/23 | 2023/24 | |
| | | Number of staff promoted | As per departmental requests | As per departmental requests | As per departmental requests | 309; 97 male, 212 female | 1246; 481 male, 765 female | 172; 96 male, 73 female | |
| | | Number of staff re-designated | 0 | 0 | 18 | 0 | 0 | 6 | In FY 2023/24 18 requests were received, 12 did not meet requirements |
| | | Compliance to requirements in the appointment of public officers (%) | 100 | 100 | 100 | 100 | 100 | 100 | Board fully adhered to requirement of appointment of public officers |
| | | Number of Disciplinary Cases Handled & Finalized. | As per departmental submissions. | As per departmental submissions. | As per departmental submissions. | - | 20 | 9 | |
| **S.P 2.2:** Provision of Human Resource Advisory Services | Improved compliance | Number of staff sensitized on national values and principles of governance | 2000 | - | All county staff | 594 | - | 5398 | Sensitized during various Boards forums and disseminated to all County departments |
| | | Number of reports submitted to the County Assembly. | 2 | 2 | 2 | 2 | 2 | 2 | Report on functions of the board and report on promotion of values and principles |
| | | Number of Stakeholders Meetings Held Annually. | 3 | 4 | 4 | 4 | 2 | 13 | All departments on staff establishment and draft HR manual, Kwale CPSB, KMPDU |

## 2.2 Expenditure Analysis

During the period under review (2021/22-2023/24), the Board's approved budget for FY 2023/24 was Kshs. 78,323,025, with an expenditure of Kshs. 68,113,082 depicting an absorption rate of 87% compared to FY 2022/23 which had a budget allocation of Kshs.73,770,001, against an expenditure of Kshs. 62,506,848 representing an absorption rate of 82% while FY 2021/22 had a budget allocation of Kshs. 75,441,754, with an expenditure of Kshs. 60,018,964 representing an absorption rate of 80%.

### 2.2.1 Analysis of Programme expenditures

**Table 2: Programme/Sub-Programme Expenditure Analysis**

| ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME | | | | | | |
|---|---|---|---|---|---|---|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| **Economic Classification** | **2021/22** | **2022/23** | **2023/24** | **2021/22** | **2022/23** | **2023/24** |
| **Programme 1: Administration** | | | | | | |
| SP 1.1 Administrative Services. | 100,471,261 | 64,770,001 | 63,364,584 | 74,550,850 | 55,486,849 | 55,327,239 |
| SP 1.2 Financial Services | 2,000,000 | 2,000,000 | 2,200,000 | 1,140,683 | 1,370,000 | 1,325,000 |
| **TOTAL PROGRAMME 1** | **102,471,261** | **66,770,001** | **65,564,584** | **75,691,533** | **56,856,849** | **56,652,239** |
| **Programme 2:Human Resource Advisory Services** | | | | | | |
| SP 2.1. Human Resource Planning | 4,000,000 | 4,000,000 | 9,781,897 | 2,500,000 | 3,199,999 | 9,350,000 |
| SP 2.2. Provision of Human Resource Advisory Services | 3,000,000 | 3,000,000 | 2,976,544 | 1,300,000 | 2,450,000 | 2,375,000 |
| **TOTAL PROGRAMME 2** | **7,000,000** | **7,000,000** | **12,758,441** | **3,800,000** | **5,649,999** | **11,725,000** |
| **TOTAL VOTE.....** | **109,471,261** | **73,770,001** | **78,323,025** | **79,491,533** | **62,506,848** | **68,377,239** |

## 2.2.2 Analysis of Programme expenditures by economic classification

### Table 3: Programme Expenditure Analysis by Economic Classification

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| **Economic Classification** | **2021/22** | **2022/23** | **2023/24** | **2021/22** | **2022/23** | **2023/24** |
| **PROGRAMME 1: Administration and Human Resource Planning** | | | | | | |
| **Current Expenditure** | | | | | | |
| 2100000 Compensation to Employees | 31,494,117 | 30,720,637 | 34,199,957 | 26,269,704 | 28,333,542 | 34,261,115 |
| 2200000 Use of Goods and Services | 48,050,954 | 29,180,658 | 19,458,971 | 49,928,140 | 23,812,800 | 13,158,199 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | 3,327,289 | 7,004,381 | 5,795,656 | 3,293,689 | 4,191,455 | 5,502,496 |
| 3100000 Acquisition of Non-Financial Assets | 15,421,757 | 865,625 | 3,110,000 | - | 194,999 | 2,510,625 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | 11,177,144 | 5,998,700 | 3,000,000 | - | 5,974,053 | 2,939,632 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL PROGRAMME 1** | **109,471,261** | **73,770,001** | **65,564,584** | **79,491,533** | **62,506,849** | **58,372,067** |
| **PROGRAMME 2: Human Resource Advisory Services** | | | | | | |
| **Current Expenditure** | | | | | | |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | - | - | 12,158,441 | - | - | 9,535,000 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | 600,000 | - | - | 470,172 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL PROGRAMME 2** | **-** | **-** | **12,758,441** | **-** | **-** | **10,005,172** |
| **TOTAL PROGRAMME** | **109,471,261** | **73,770,001** | **78,323,025** | **79,491,533** | **62,506,849** | **68,377,239** |
| | | | | | | |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| **Economic Classification** | **2021/22** | **2022/23** | **2023/24** | **2021/22** | **2022/23** | **2023/24** |
| **SP 1.1: Administrative Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | 31,494,117 | 30,720,637 | 34,199,957 | 26,269,704 | 28,333,542 | 34,261,115 |
| 2200000 Use of Goods and Services | 39,050,954 | 20,180,658 | 17,258,971 | 44,987,457 | 16,792,800 | 11,836,647 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | 3,327,289 | 7,004,381 | 5,795,656 | 3,294,689 | 4,191,455 | 5,502,496 |
| 3100000 Acquisition of Non-Financial Assets | 15,421,757 | 865,625 | 3,110,000 | | 194,999 | 2,510,625 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | 11,177,144 | 5,998,700 | 3,000,000 | - | 5,974,053 | 2,939,632 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL SP 1.1** | **100,471,261** | **64,770,001** | **63,364,584** | **74,551,850** | **55,486,849** | **57,050,515** |
| **SP 1.2: Financial Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 2,000,000 | 2,000,000 | 2,200,000 | 1,140,683 | 1,370,000 | 1,321,552 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL SP 1.2** | **2,000,000** | **2,000,000** | **2,200,000** | **1,140,683** | **1,370,000** | **1,321,552** |
| **SP 1.3: Human Resource Planning** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 4,000,000 | 4,000,000 | 9,181,897 | 2,500,000 | 3,200,000 | 7,025,000 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| **Economic Classification** | **2021/22** | **2022/23** | **2023/24** | **2021/22** | **2022/23** | **2023/24** |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | 600,000 | - | - | 470,172 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL SP 1.3** | **4,000,000** | **4,000,000** | **9,781,897** | **2,500,000** | **3,200,000** | **7,495,172** |
| **SP 1.4: Provision of Human Resource Advisory Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 3,000,000 | 3,000,000 | 2,976,544 | 1,300,000 | 2,450,000 | 2,510,000 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL SP 1.4** | **3,000,000** | **3,000,000** | **2,976,544** | **1,300,000** | **2,450,000** | **2,510,000** |
| **TOTAL VOTE** | **109,471,261** | **73,770,001** | **78,323,025** | **79,492,533** | **62,506,849** | **68,377,239** |

### 2.2.3 Analysis of Capital Projects

(see **Appendix 1** and **Appendix 2** on presentation of the information)

## 2.3 Review of Pending Bills

### 2.3.1 Recurrent Pending Bills

In FY 2023/24, the board incurred pending bills totaling to kshs 4,884,095.80 These pending bills will be dispensed as first charge in the 2024/25 recurrent expenditure

### 2.3.2 Development Pending Bills

The Board did not accumulate any pending bills for development expenditure

## CHAPTER THREE

## 3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2025/26 – 2027/28

### 3.1 Prioritization of Programmes and Sub-Programmes

In the MTEF period 2025/26-2027/28 the Board plans to;

- Development and approval of career progression guidelines for for all cadres in Nakuru County Public service,
- Process departmental and other County entities recruitment, promotion and re-designation requests
- Training and development of existing & new Board Members and Board's secretariat
- Develop and operationalize various HR instruments
- Promote in the public service the values and principles, as articulated in Articles 10 and 232 of Constitution of Kenya
- Evaluation on the extent to which the values and principles as referred in Articles 10 and 232 of Constitution of Kenya are complied with in the public service

### 3.1.1 Programmes and their Objectives

In the MTEF period 2025/26 - 2027/28 the prioritization of programs and sub-programs will be as follows:

| | **Program** | **Sub-Programs** |
|---|---|---|
| 1. | Administration, planning and support services. | Administration Services. |
| | | Personnel Services. |
| | | Financial Services. |
| 2. | Human Resource Planning and Advisory Services. | Human Resource Planning. |
| | | Provision of Human Resource Advisory Services. |

| | **Program Name** | **Objective** |
|---|---|---|
| 1. | Administration, planning and support services. | To improve HR practices and enhance service delivery through the promotion |

| | Program Name | Objective |
|---|---|---|
| | | and the implementation of HR policies and guidelines. |
| 2. | Human Resource Planning and Advisory Services. | To enhance integrity in the County Public Service. |
| | | To advise the County Government on Human Resource Management and Development and on the implementation and monitoring of the National Performance Management System. |

### 3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the

**Table 4: Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.**

| Programme | Delivery Unit | Key Outputs | Key Performance Indicators | Target 2023/24 | Actual Achievement 2023/24 | Baseline 2024/25 | Target 2025/26 | Target 2026/27 | Target 2027/28 |
|---|---|---|---|---|---|---|---|---|---|
| **Programme Name:** Administration, planning and support services | | | | | | | | | |
| **Objective:** To provide effective and efficient service delivery | | | | | | | | | |
| **Outcome:** Effective and efficient service delivery to clients and stakeholders | | | | | | | | | |
| **S.P 1.1:** Administrative Services. | NCPSB | Improved service delivery. | Number of new board members recruited. | - | - | 0 | 5 | 2 | - |
| | | | Number of board members and secretariat trained. | 50 | 28 | 29 | 34 | 40 | 40 |
| | | | Implementation of the strategic plan (%) | 100 | 70 | 100 | 100 | 100 | 100 |
| | | | Number of board offices rehabilitated/refurbished. | 2 | 0 | 4 | 4 | 0 | 0 |
| | | | Online application system developed (**%**). | 1 | 0 | 1 | 0 | 0 | 0 |
| | | | Number of motor vehicles purchased. | 2 | 0 | 0 | 2 | 2 | 2 |
| | | | Number of ICT and networking equipment | 12 | 0 | 18 | 12 | 12 | 12 |
| | | | No of office equipment. | 7 | 0 | 7 | 5 | 4 | 4 |
| | | | No of office furniture and fittings. | 14 | 24 | 6 | 6 | 6 | 6 |
| | | | Proportion of CPSB Assets Valued | 0 | 0 | 50 | 50 | 50 | 50 |
| | | | Proportion of CPSB assets captured in the Asset management system | 80 | 0 | 90 | 90 | 90 | 90 |
| | | | Proportion of CPSB assets tagged | 40 | 0 | 50 | 60 | 70 | 80 |
| | | | Number of CPSB Staff trained on asset management | 0 | 0 | 12 | 7 | 7 | 7 |

| Programme | Delivery Unit | Key Outputs | Key Performance Indicators | Target 2023/24 | Actual Achievement 2023/24 | Baseline 2024/25 | Target 2025/26 | Target 2026/27 | Target 2027/28 |
|---|---|---|---|---|---|---|---|---|---|
| | | | Customer satisfaction Index Report | 0 | 0 | 1 | 1 | 1 | 1 |
| **S.P 1.2:** Personnel services. | | | Compensation to employees (Kshs) | 39,995,613 | 39,763,611 | 39,642,825 | 41,048,886 | 45,153,774 | 49,669,151 |
| | | | Number of secretariat staff recruited. | 0 | 0 | 0 | - | - | - |
| | | | Number of secretariat staff promoted. | 0 | 4 | 0 | 0 | 2 | 11 |
| | | | Number secretariat staff trained. | 21 | 21 | 24 | 21 | 21 | 21 |
| **S.P 1.3:** Financial Services | | | No. of financial reports generated. | 4 | 4 | 4 | 4 | 4 | 4 |
| **Programme Name:** Human resource planning and advisory services | | | | | | | | | |
| **Objective:** To facilitate the recruitment and development of a productive public service | | | | | | | | | |
| **Outcome:** Enhanced productivity in County public service | | | | | | | | | |
| **S.P 2.1:** Human Resource Planning | NCPSB | Improved employee productivity and motivation. | Proportion of persons recruited as per departmental requests | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | Proportion of staff promoted as per departmental requests | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | Proportion of staff re-designated as per departmental requests | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | Employee Satisfaction index Survey Report | 1 | 0 | 1 | 1 | 1 | 1 |
| | | | Compliance to requirements in the appointment of public officers (**%**). | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | Proportion of disciplinary cases handled & finalized as per departmental submissions | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | HR policies formulated and approved. | 1 | 0 | 4 | 1 | 1 | 1 |
| | | | Number of HR policies operationalized. | 1 | 0 | 2 | 1 | 1 | 1 |

| Programme | Delivery Unit | Key Outputs | Key Performance Indicators | Target 2023/24 | Actual Achievement 2023/24 | Baseline 2024/25 | Target 2025/26 | Target 2026/27 | Target 2027/28 |
|---|---|---|---|---|---|---|---|---|---|
| | | | Proportion of Schemes of service approved. (As per departmental submissions) | 0 | 0 | 100 | 100 | 100 | 100 |
| | | | Proportion of staff who have signed the Code of Conduct and Ethics for public officers. | 100 | 100 | 100 | 100 | 100 | 100 |
| **S.P 2.2:** Provision of Human Resource Advisory Services | | Improved compliance. | Proportion of staff sensitized on Articles 10 and 232 of The Constitution of Kenya. | 100 | 60 | 100 | 100 | 100 | 100 |
| | | | Corruption Risk Assessment report. | 0 | 0 | 1 | - | 1 | - |
| | | | Number of reports submitted to the County Assembly. | 2 | 2 | 2 | 2 | 2 | 2 |
| | | | Number of stake holders' meetings held annually. | 13 | 13 | 12 | 12 | 12 | 12 |

### 3.1.3 Programmes by Order of Ranking

In the MTEF period 2024/25-2026/27 the sub sector will have two programs namely;

1. Program 1: Administration, planning and support services.

The Sub Programs are;

   a. SP 1.1: Administrative Services
   b. SP 1.2: Personnel Services
   c. SP 1.3: Financial Services

2. Program 2: Human Resource Planning and Advisory Services.

The Sub Programs are;

   a. SP 2.1: Human Resource Planning
   b. SP 2.2: Provision of Human Resource Advisory Service

## 3.2 Analysis of Resource Requirement versus allocation by Sector/Sub Sector:

### 3.2.1 Sector/Sub Sector Recurrent

### Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

| ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Approved | REQUIREMENT | | | ALLOCATION | | |
| Sub Sector Name | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2025/26 | 2026/27 | 2027/28 |
| 4563 COUNTY PUBLIC SERVICE BOARD | **Economic Classification** | | | | | | | |
| | **Current Expenditure** | | | | | | | |
| | 2100000 Compensation to Employees | 39,642,825 | 46,282,718 | 50,910,990 | 56,002,089 | 44,064,548 | 48,471,003 | 53,318,103 |
| | 2200000 Use of Goods and Services | 36,467,491 | 47,716,350 | 52,487,985 | 57,736,784 | 50,050,000 | 55,055,000 | 60,560,500 |
| | 2400000 Interest Payments | - | - | - | - | - | - | - |
| | 2600000 Current Grants and Other Transfers | - | - | - | - | - | - | - |
| | 2700000 Social Benefits | 7,082,509 | 9,075,000 | 9,982,500 | 10,980,750 | 7,790,760 | 8,569,836 | 9,426,819 |
| | 3100000 Acquisition of Non-Financial Assets | 2,200,000 | 7,865,000 | 8,651,500 | 9,516,650 | 5,000,000 | 5,500,000 | 6,050,000 |
| | 4100000 Acquisition of Financial Assets | - | | | | | | |
| | 4500000 Disposal of Financial Assets | - | - | - | - | - | - | - |
| **TOTAL** | | **85,392,825** | **110,939,068** | **122,032,975** | **134,236,272** | **106,905,308** | **117,595,839** | **129,355,423** |

### 3.2.2 Sector/Sub Sector Development

### Table 5b: Analysis of Resource Requirement versus Allocation – Development

| ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Approved | REQUIREMENT | | | ALLOCATION | | |
| Sector Name | | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2025/26 | 2026/27 | 2027/28 |
| 4563 COUNTY PUBLIC SERVICE BOARD | **Description** | | | | | | | |
| | Non-Financial Assets | 5,000,000 | 18,150,000 | 19,965,000 | 21,961,500 | 5,000,000 | 5,500,000 | 6,050,000 |
| | Capital Transfers Govt. Agencies | - | - | - | - | - | - | - |
| | Other development | - | - | - | - | - | - | - |
| **TOTAL** | | **5,000,000** | **18,150,000** | **19,965,000** | **21,961,500** | **5,000,000** | **5,500,000** | **6,050,000** |

### 3.2.3 Programmes and sub-programmes Resource Requirement (2025/26 – 2027/28)

### Table 6a: Analysis of Resource Requirement by Programmes and Sub-Programmes

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2025/26 | | | 2026/27 | | | 2027/28 | | |
| | Current | Capital | Total | Current | Capital | Total | Current | Capital | Total |
| **PROGRAMME 1: ADMINISTRATION AND PLANNING** | | | | | | | | | |
| SP 1.1: Administrative Services | 92,625,719 | 18,150,000 | 110,775,719 | 101,888,291 | 19,965,000 | 121,853,291 | 112,077,120 | 21,961,500 | 134,038,620 |
| SP 1.2: Financial Services | 2,420,000 | - | 2,420,000 | 2,662,000 | - | 2,662,000 | 2,928,200 | - | 2,928,200 |
| **TOTAL PROGRAMME 1** | **95,045,719** | **18,150,000** | **113,195,719** | **104,550,291** | **19,965,000** | **124,515,291** | **115,005,320** | **21,961,500** | **136,966,820** |
| **PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES** | | | | | | | | | |
| SP 2.1: Human Resource Planning | 8,996,350 | - | 8,996,350 | 9,895,985 | - | 9,895,985 | 10,885,583.50 | - | 10,885,583.50 |
| SP 2.2: Provision of Human Resource Advisory Services | 6,897,000 | - | 6,897,000 | 7,586,700 | - | 7,586,700 | 8,345,370.0 | - | 8,345,370.00 |
| **TOTAL PROGRAMME** | **15,893,350** | **-** | **15,893,350** | **17,482,685** | **-** | **17,482,685** | **19,230,954** | **-** | **19,230,954** |
| **TOTAL VOTE** | **110,939,069** | **18,150,000** | **129,089,069** | **122,032,976** | **19,965,000** | **141,997,976** | **134,236,273** | **21,961,500** | **156,197,773** |

### 3.2.4 Programmes and sub-programmes Resource Allocation (2025/26 – 2027/28)

### Table 6b: Analysis of Resource Allocation by Programmes and Sub-Programmes

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH MILLIONS) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2025/26 | | | 2026/27 | | | 2027/28 | | |
| | Current | Capital | Total | Current | Capital | Total | Current | Capital | Total |
| **PROGRAMME 1: ADMINISTRATION AND PLANNING** | | | | | | | | | |
| SP 1.1: Administrative Services | 76,007,873 | 5,000,000 | 81,007,873 | 83,608,661 | 5,500,000 | 89,108,661 | 91,969,527 | 6,050,000 | 98,019,527 |
| SP 1.2: Financial Services | 5,000,000 | - | 5,000,000 | 5,500,000 | - | 5,500,000 | 6,050,000 | - | 6,050,000 |
| **TOTAL PROGRAMME 1** | **81,007,873** | **5,000,000** | **86,007,873** | **89,108,661** | **5,500,000** | **94,608,661** | **98,019,527** | **6,050,000** | **104,069,527** |
| **PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES** | | | | | | | | | |
| SP 2.1: Human Resource Planning | 16,986,013 | - | 16,986,013 | 18,684,614 | - | 18,684,614 | 20,553,075 | - | 20,553,075 |
| SP 2.2: Provision of Human Resource Advisory Services | 3,911,422 | - | 3,911,422 | 4,302,564 | - | 4,302,564 | 4,732,821 | - | 4,732,821 |
| **TOTAL PROGRAMME 2** | **20,897,435** | **-** | **20,897,435** | **22,987,178** | **-** | **22,987,178** | **25,285,896** | **-** | **25,285,896** |
| **TOTAL** | **101,905,308** | **5,000,000** | **106,905,308** | **112,095,839** | **5,500,000** | **117,595,839** | **123,305,423** | **6,050,000** | **129,355,423** |

### 3.2.5 Programmes and sub-programmes Expenditure by Economic classification.

### Table 7: Programme and Sub-Programmes Allocation by Economic Classification

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | REQUIREMENT | | | ALLOCATION | | |
| **Economic Classification** | **2025/26** | **2026/27** | **2027/28** | **2025/26** | **2026/27** | **2027/28** |
| **PROGRAMME 1: ADMINISTRATION AND PLANNING** | | | | | | |
| **Current Expenditure** | | | | | | |
| 2100000 Compensation to Employees | 46,282,718 | 50,910,990 | 56,002,089 | 44,064,548 | 48,471,003 | 53,318,103 |
| 2200000 Use of goods and services | 31,823,000 | 35,005,300 | 38,505,830 | 27,323,987 | 30,056,386 | 33,062,025 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | 9,075,000 | 9,982,500 | 10,980,750 | 7,790,760 | 8,569,836 | 9,426,819 |
| 3100000 Acquisition of Non-Financial Assets | 7,865,000 | 8,651,500 | 9,516,650 | 5,000,000 | 5,500,000 | 6,050,000 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | 18,150,000 | 19,965,000 | 21,961,500 | 5,000,000 | 5,500,000 | 6,050,000 |
| Capital Transfers Govt. Agencies | - | - | - | - | - | - |
| Other development | - | - | - | - | - | - |
| **TOTAL PROGRAMME 1** | **113,195,718** | **124,515,290** | **136,966,819** | **89,179,295** | **98,097,225** | **107,906,947** |
| **PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 15,893,350 | 17,482,685 | 19,230,954 | 17,726,013 | 19,498,614 | 21,448,475 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **TOTAL PROGRAMME 1** | **15,893,350** | **17,482,685** | **19,230,954** | **17,726,013** | **19,498,614** | **21,448,475** |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | REQUIREMENT | | | ALLOCATION | | |
| **Economic Classification** | **2025/26** | **2026/27** | **2027/28** | **2025/26** | **2026/27** | **2027/28** |
| **TOTAL PROGRAMMES** | **129,089,068** | **141,997,975** | **156,197,772** | **106,905,308** | **117,595,839** | **129,355,423** |
| **SP 1.1: Administration Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | 46,282,718 | 50,910,990 | 56,002,089 | 44,064,548 | 48,471,003 | 53,318,103 |
| 2200000 Use of Goods and Services | 29,403,000 | 32,343,300 | 35,577,630 | 19,152,565 | 21,067,822 | 23,174,604 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | 9,075,000 | 9,982,500 | 10,980,750 | 7,790,760 | 8,569,836 | 9,426,819 |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 7,865,000 | 8,651,500 | 9,516,650 | 5,000,000 | 5,500,000 | 6,050,000 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | 18,150,000 | 19,965,000 | 21,961,500 | 5,000,000 | 5,500,000 | 6,050,000 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **SUB TOTAL SP 1.1** | **110,775,718** | **121,853,290** | **134,038,619** | **81,007,873** | **89,108,660** | **98,019,526** |
| **SP 1.2: Financial Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | | - | - | - |
| 2200000 Use of Goods and Services | 2,420,000 | 2,662,000 | 2,928,200 | 5,000,000 | 5,500,000 | 6,050,000 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **SUB TOTAL SP 1.2** | **2,420,000** | **2,662,000** | **2,928,200** | **5,000,000** | **5,500,000** | **6,050,000** |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | REQUIREMENT | | | ALLOCATION | | |
| **Economic Classification** | **2025/26** | **2026/27** | **2027/28** | **2025/26** | **2026/27** | **2027/28** |
| **TOTAL PROG 1** | **113,195,718** | **124,515,290** | **136,966,819** | **86,007,873** | **94,608,660** | **104,069,526** |
| | | | | | | |
| **SP 2.1: Human Resource Planning** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | | - | - | - |
| 2200000 Use of Goods and Services | 8,996,350 | 9,895,985 | 10,885,584 | 16,986,013 | 18,684,614 | 20,553,075 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **SUB TOTAL SP 2.1** | **8,996,350** | **9,895,985** | **10,885,584** | **16,986,013** | **18,684,614** | **20,553,075** |
| **SP 2.2: Provision of Human Resource Advisory Services** | | | | | | |
| **Current Expenditure:** | | | | | | |
| 2100000 Compensation to Employees | - | - | | | - | - |
| 2200000 Use of Goods and Services | 6,897,000 | 7,586,700 | 8,345,370 | 3,911,422 | 4,302,564 | 4,732,821 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| **Capital Expenditure** | | | | | | |
| Non-Financial Assets | - | - | - | - | - | - |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|---|---|---|---|---|---|---|
| | REQUIREMENT | | | ALLOCATION | | |
| **Economic Classification** | **2025/26** | **2026/27** | **2027/28** | **2025/26** | **2026/27** | **2027/28** |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| **SUB TOTAL SP 2.2** | **6,897,000** | **7,586,700** | **8,345,370** | **3,911,422** | **4,302,564** | **4,732,821** |
| **TOTAL PROG 2** | **15,893,350** | **17,482,685** | **19,230,954** | **20,897,435** | **22,987,178** | **25,285,896** |

### 3.3 Resource Allocation Criteria

Resource allocation for the programmes will be in line with the Board's priority ranking of the above programmes/sub- programmes, guidance from County Treasury Budget Circular No. 08/2024, and approved CBROP 2024. Personnel emoluments will be first charge, recruitments with prior approval from the county treasury, utilities and mandatory expenditures, pending bills, use of goods and services, and new capital projects.

## CHAPTER FOUR

## 4.0 CROSS-SECTOR LINKAGES

The Nakuru County Public Service Board is mandated to have linkages with all County Departments in relation to the recruitment, promotion, redesignation and discipline of personnel and the facilitation and development of coherent and integrated Human Resource policies.

The cross-sectoral linkages are as shown below: -

| PROGRAMME NAME | SECTOR | SYNERGIES | ADVERSE IMPACT | MEASURES TO HARNESS OR MITIGATE THE IMPACT |
|---|---|---|---|---|
| Human resource and performance management & Human resource planning and advisory services | All sectors | Implementation of Performance Contract & Performance Appraisal System<br><br>Employee welfare and wellness<br><br>Occupational safety and health<br><br>Career progression and succession management<br>Implementation of training policy<br><br>Recruitment, promotion, and redesignation of staff<br><br>Reward and discipline | Poor service delivery<br><br>High County wage bill<br><br>Loss of critical /talented staff<br><br>High cost of service delivery<br><br>Low employee morale and productivity | Partnerships in funding and implementation of training policy<br><br>Human resource audit and rationalization<br><br>Partnerships in implementation of PAS and PC |

## CHAPTER FIVE

## 5.0 EMERGING ISSUES AND CHALLENGES

The sub-sector has identified the following emerging issues and challenges that affect the implementation of its mandate and they include: -

### 5.1 Emerging Issues.

i. The county has been embedded in a number of human resource litigations which have in turn affected the county finances, in terms of costs incurred to engage defense lawyers, as well as the costs incurred to cater for other court related charges.

### 5.2 Challenges

1) Poor coherent Human Resource planning by departments; this leads to poor succession management, lack of recruitment plans thus vacancies are not filled promptly as they arise. This also leads to delays in career progression and staffing gaps.
2) Human Resource Management officers capacity gaps; this leads to departments being unable to process HR matters as required and thus overburdening the Board on HR matters.
3) Inadequate means of transport leading to the constrained mobility of the Board; the Board is therefore not able to sensitize, promote and evaluate the values and principles articulated in Articles 10 & 232 of the CoK, 2010.
4) Budget constraints that hinder the effective implementation of the Board's mandate, including formulation of various HR instruments, promotion and evaluation of principles and values
5) Bulky recruitment and promotion process as the services are not automated; leads to the process being lengthy, tedious, prone to errors during data entry.
6) Lengthy procurement process leading to delays in acquisition of goods and services, resulting in delayed payments and accumulation of pending bills.
7) Delays in preparation of Bills of Quantities; which results in delay of commencement of projects.

8) Delays in departments availing their organograms and staff establishments; this has led to poor HR planning.
9) Lean Board staff; the existing staff are strained and not able to process all the requests/assignments within the stipulated time.
10) Recruitment on contractual terms at entry levels; this leads to brain drain due to turnover and lack of career progression for the contracted staff.
11) Limited office space leading to overcrowding of the available space thus low productivity.

# CHAPTER SIX

## 6.0 CONCLUSION

Despite facing numerous challenges, the board was able to achieve remarkable progress in various areas. They successfully automated the CPSB boardroom and board offices, enhancing operational efficiency. Additionally, they transitioned healthcare workers from contract-based to pensionable services, securing more stable employment terms.

The board also made significant strides in workforce management by recruiting 214 new staff members across various departments and promoting 181 existing staff members. This effort was complemented by the comprehensive furnishing of the CPSB boardroom and offices, providing a more conducive working environment.

To support human resource management, the board developed a draft Human Resource policies and procedures manual for the County Government of Nakuru. They also established an organizational structure and staff establishment plan for the county, ensuring clarity in roles and responsibilities. Furthermore, the board drafted the CPSB Strategic Plan for 2023-2027, laying out a clear roadmap for the future.

These initiatives were aimed at achieving optimal staffing levels and enhancing service delivery within the Nakuru County Government, among other positive outcomes.

During the MTEF period of 2025/26-2027/28, the Board has laid out several strategic plans. These include the development and approval of career progression guidelines for all cadres within the Nakuru County Public Service. Additionally, the Board will process recruitment, promotion, and re-designation requests from various departments and other county entities, ensuring that the workforce is optimally managed.

Training and development initiatives will be a priority for both existing and new Board Members, as well as the Board's secretariat. The Board aims to develop and operationalize various human resource instruments to streamline and enhance HR functions.

Promoting the values and principles articulated in Articles 10 and 232 of the Constitution of Kenya will be a key focus. To this end, the Board will conduct evaluations to ensure compliance with these values and principles within the public service. Regular stakeholders' meetings will be held to foster collaboration and strengthen relationships with various stakeholders.

To facilitate the official duties of Board Members and ensure they can effectively promote and evaluate principles and values, the Board plans to procure official motor vehicles. Furthermore, the Board will conduct customer and employee satisfaction surveys to gauge the effectiveness of its services and identify areas for improvement.

These initiatives are designed to support the overall goal of enhancing service delivery and ensuring optimal staffing levels within the Nakuru County Government.

In view of the above and based on Annual Development Plan 2025/26 priorities, the Board has resources requirement amounting to Ksh 113.4 million against an allocation of 106.9 million hence resulting in a budget deficit of Ksh 6.5 million. The Board will request County Treasury to increase allocation to bridge the budget deficit of Ksh 6.5 million to ensure achievement of set targets and overall outcome of a Cohesive, Efficient and Coherent County Public Service.

## CHAPTER SEVEN

## 7.0 RECOMMENDATIONS

The following recommendations are made in reference to the challenges the Sub-Sector faces in the implementation of its mandates.

1) Recruitment of qualified HR officers and continuous development of existing HR officers.
2) Implementation of Human Resource Policies. This will reduce expensive litigations and improve employer-employee relations.
3) Each department develops a coherent succession management plan.
4) Strengthen performance management and appraisal systems to enhance staff morale and productivity.
5) Develop a framework to monitor and evaluate the implementation of HR Policies.
6) Budgetary allocation should be enhanced in order to realize the Board's mandate.
7) Review Career Guidelines and align them to the competency framework and the current qualifications.
8) Seek additional promotion funds from all votes and not just the personnel emoluments vote; most departments request for a promotion budget that are not approved yet they have staff whose promotion under common establishment should be automatic on completing a minimum period of three years.
9) Inclusion of online application platform module in HRMIS to ensure we capture all details and correct information about the applicants to avoid disadvantaging applicants which leads to fair competition for available vacancies.
10) Request of additional office space by County Executive.

## REFERENCES


1. County Treasury Budget Circular No. 08/2024
2. Approved Estimates MTEF Budget 2021/22, 2022/23, 2023/24, and 2024/25
3. Annual Development Plan 2025/26
4. County Budget Review Outlook Paper, 2024
5. County Integrated Development Plan, 2023-2027 (CIDP)
6. Executive order Number 1 of 2023
7. Public Finance Management Act, (Cap.412 A)
8. The County Government Act, (Cap.265)
9. The Constitution of Kenya

## APPENDIX

## Annex I: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (2022/2023)

| PROJECT DESCRIPTION | LOCATION | CONTRACT DATE | COMPLETION DATE | ESTIMATED COST TO COMPLETION | CUMULATIVE BUDGET ALLOCATION | COMPLETION STAGE (%) | SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT |
|---|---|---|---|---|---|---|---|
| **PROGRAMME 1: Administration, planning and support services** | | | | | | | |
| Installation of metal grills on doors and windows | Public Works Building | 2021/22 | 2021/22 | 821,556 | 821,556 | 100% | Increased security. |
| Reroofing of Office, Installation of metal grills and Refurbishment of offices | Public Works Building | 2020/21 | 2021/22 | 5,177,144 | 5,177,144 | 100% | Improved work environment. |
| **TOTAL** | | | | **5,998,700** | **5,998,700** | | |

## Annex II: ANALYSIS OF PERFORMANCE OF CAPITAL PROJECTS (2023/2024)

| PROJECT DESCRIPTION | LOCATION | CONTRACT DATE | ESTIMATED COST TO COMPLETION | CUMULATIVE BUDGET ALLOCATION | ACTUAL PAYMENT TO DATE | COMPLETION STAGE (%) | SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT | PROJECT STATUS |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Setup Video conferencing and automation of Offices - HQ | London | 2023/24 | 2,939,632.25 | 3,000,000 | 2,939,632.25 | 100 | To enhance Boards efficiency in execution of its mandate | Complete |
| **TOTAL** | | | | | | | | |

## Annex III: Summary of Human Resource Requirements

| DIRECTORATE | DESIGNATION/ POSITION TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30TH JUNE 2024 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | |
|---|---|---|---|---|---|---|---|
| | | | | 2024/25 | 2025/26 | 2026/27 PROJECTION | 2027/28 PROJECTION |
| | Chairman | 1 | 1 | 0 | 0 | 0 | 0 |
| | Board Members | 5 | 5 | 0 | 0 | 0 | 0 |
| | Secretary/CEO | 1 | 1 | 0 | 0 | 0 | 0 |
| | Director - Human Resource Management and development | 1 | 0 | 0 | 0 | 0 | 0 |
| | Deputy Director Human Resource Management & Development | 1 | 0 | 0 | 1 | 0 | 0 |
| | Assistant Director Human Resource Management & Development | 1 | 0 | 0 | 0 | 0 | 0 |
| | Principal Human Resource Management Officer | 2 | 0 | 0 | 0 | 0 | 0 |
| | Chief Human Resource Management Officer | 3 | 0 | 0 | 0 | 0 | 0 |
| | Senior Human Resource Management & Development Officer/ Human Resource Management & Development Officer/ Human Resource Management Assistant 1 | 6 | 2 | 0 | 0 | 0 | 0 |
| | Human Resource Management & Assistant III and II | 12 | 0 | 0 | 3 | 0 | 0 |
| | Director of Records Management | 1 | 0 | 0 | 0 | 0 | 0 |
| | Snr Assistant Director of Records Management | 1 | 0 | 0 | 0 | 0 | 0 |
| | Assistant Director of Records Management | 1 | 0 | 0 | 0 | 0 | 0 |
| | Principal Records Management Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Chief Records Management Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Senior Records Management Officer | 2 | 0 | 0 | 0 | 0 | 0 |
| | Records Management Officer II and II | 4 | 1 | 0 | 1 | 0 | 0 |
| | Senior Deputy Director of Efficiency Monitoring | 1 | 0 | 0 | 0 | 0 | 0 |
| | Deputy Director of Efficiency Monitoring | 1 | 0 | 0 | 0 | 0 | 0 |
| | Assistant Director of Efficiency Monitoring | 2 | 0 | 0 | 0 | 0 | 0 |
| | Efficiency and Monitoring Officer/ Senior | 3 | 0 | 0 | 0 | 0 | 0 |

| DIRECTORATE | DESIGNATION/ POSITION TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30TH JUNE 2024 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | |
|---|---|---|---|---|---|---|---|
| | | | | 2024/25 | 2025/26 | 2026/27 PROJECTION | 2027/28 PROJECTION |
| | Efficiency Monitoring Officer | | | | | | |
| | Assistant Director Research and Development | 1 | 0 | 0 | 0 | 0 | 0 |
| | Principal Research Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Chief Research Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Research Officer II and I | 2 | 0 | 0 | 0 | 0 | 0 |
| | Senior Assistant Director ICT Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Assistant Director ICT Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Principal ICT Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Chief ICT Officer | 1 | 0 | 0 | 0 | 0 | 0 |
| | Senior ICT Officer | 2 | 0 | 0 | 0 | 0 | 0 |
| | ICT Officer I | 3 | 0 | 0 | 0 | 0 | 0 |
| | ICT Officer II and I | 3 | 2 | 0 | 0 | 0 | 0 |
| | Clerical Officers | 10 | 0 | 0 | 5 | 0 | 0 |
| | Drivers | 9 | 4 | 0 | 0 | 0 | 0 |
| | Support Staff | 5 | 0 | 0 | 0 | 0 | 0 |
| | Office Administrative Assistant/Officers | 4 | 1 | 0 | 2 | 0 | 0 |
| | Reception Assistants | 2 | 0 | 0 | 0 | 0 | 0 |
| | Security wardens | 3 | 0 | 0 | 0 | 0 | 0 |
| | Administration Officers | 1 | 0 | 0 | 0 | 0 | 0 |
| | Accountants | 3 | 4 | 0 | 0 | 0 | 0 |
| | Economist | 1 | 1 | 0 | 0 | 0 | 0 |
| | Supply Chain management officers/Assistants | 1 | 1 | 0 | 0 | 0 | 0 |
| | Legal Officer | 1 | 1 | 0 | 0 | 0 | 0 |
| | Public Communication officer | 1 | 0 | 0 | 0 | 0 | 0 |
| **Total Funded Positions** | | **109** | **25** | **0** | **12** | **0** | **0** |

| S/NO | PROPOSED RECRUITMENT | J/G | POSTS | Annual Gross |
|---|---|---|---|---|
| 1 | Deputy Director Human Resource Management | Q | 1 | 1,638,360 |

| | | | | |
|---|---|---|---|---|
| 2 | HRM& Development Officer | J | 3 | 1,634,400 |
| 3 | Office Administrative Officer | J | 2 | 1,089,600 |
| 4 | Records Management Officer | J | 1 | 544,800 |
| 5 | Clerical Officer | H | 1 | 436,800 |
| 6 | Clerical Officer | F | 4 | 1,408,800 |
| | **TOTAL** | | **12** | **6,752,760** |

## Annex IV: Proposed Projects FY2025/2026

| Project Code (IFMIS) | Project Description | Sub County | Ward | Est cost of Project or Contract Value (a) | Timeline | | Allocation for 2025/26 Budget | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Start Date | Expected Completion Date | Equitable | Conditional Grant |
| | **Programme: Administration, planning and support services** | | | | | | | |
| | **Sub Programme: Administrative Services** | | | | | | | |
| | Equipping Units and sections with assorted ICT and office equipment | HQ | HQ | 3,500,000 | 2025/26 | 2025/26 | 3,500,000 | |
| | Refurbishment of Board offices | HQ | HQ | 2,000,000 | 2025/26 | 2025/26 | 2,000,000 | |
| | **SUB TOTAL** | | | **5,500,000** | | | **5,500,000** | |
| | **TOTAL** | | | **5,500,000** | | | **5,500,000** | |