



# **COUNTY GOVERNMENT OF NAKURU**

## **PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR**

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### **COUNTY PUBLIC SERVICE BOARD**

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### **SUB SECTOR REPORT**

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**MTEF 2026/2027 – 2028/2029**

**JANUARY 2026**

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## ABBREVIATIONS AND ACRONYMS

<b>AIE</b>	Authority to Incur Expenditure
<b>BOARD</b>	County Public Service Board
<b>CBA</b>	Collective Bargaining Agreements
<b>CBO</b>	Community Based Organisations
<b>CBROP</b>	County Budget Review & Outlook Paper
<b>CFSP</b>	County Fiscal Strategy Paper
<b>CGA</b>	County Government Act
<b>CIDP</b>	County Integrated Development Plan
<b>CRA</b>	Commission for Revenue Allocation
<b>EACC</b>	Ethics Anti-Corruption Commission
<b>FBO</b>	Faith Based Organisation
<b>HR</b>	Human Resources
<b>ICT</b>	Information And Communications Technology
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NBO</b>	Non-Governmental Organisation
<b>NCPSB</b>	Nakuru County Public Service Board
<b>PAIR</b>	Public Administration, National/International Relations
<b>PFM</b>	Public Finance Management
<b>PSC</b>	Public Service Commission
<b>PSD</b>	Public Service and Devolution Directorate
<b>SRC</b>	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, (Cap 265) 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, (Cap 265) which also stipulates its roles and functions.

During the period under review (2022/23-2024/25), the Board's approved budget for FY 2024/25 was Kshs. 75,874,507, with an expenditure of Kshs. 52,292,289 depicting an absorption rate of 68.9% compared to FY 2023/24 which had a budget allocation of Kshs. 78,323,025, against an expenditure of Kshs. 68,377,239 representing an absorption rate of 87.3% while FY 2022/23 had a budget allocation of Kshs. 73,770,001, with an expenditure of Kshs. 62,506,848 representing an absorption rate of 84.7%.

The Board has made the following notable achievements; It has automated its boardroom and offices, formulated Nakuru County Human Resource Policies and Procedures manual (currently in draft form awaiting approval), approved the County Organizational Structure and Staff establishment for the Nakuru County Government which gives the optimal staffing levels and clearly showing the staffing gaps. NCPSB also developed its Strategic Plan for the period 2023-2027.

In the same period under review the Board recruited a total of 1562 number of officers; promoted 1,192 officers across various departments; re-designated six officers; handled and finalized 60 disciplinary cases; and trained all board members and secretariat on various courses.

However, notably the Nakuru County Public Service Board has faced challenges and emerging issues that have affected its operations and efficiency. Among them; NCPSB has a lean secretariat leading to them being overstretched and working long hours due to huge workload, a pressing need to leverage ICT for more efficient HR processes, especially automation of the recruitment process through an online portal.

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, inadequate 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 level. Finally, the existing office space is overcrowded making the working environment not conducive and hence reducing productivity.

In the planning period 2026/27–2028/29, the Board has outlined a strategic roadmap to enhance the county HR function in promotion of more effective service delivery. The board plans to advise all county departments and entities to formulate career guidelines for all cadres in Nakuru County public service, advise county departments and entities on all human resource management matters which include making of HR plans, recruitment plans and career progression plans among others. The Board will continually evaluate adherence to values and principles as outlined in Articles 10 and 232 of the CoK. Conduct regular stakeholder engagements, alongside customer and employee satisfaction surveys.

However, a resource requirement gap of Ksh 19,846,732 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 and technical 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. Additionally, the Board will need additional office space to accommodate the increasing number of staff.

In conclusion, with the recommended measures and adequate financial support, the Board will be in a position to fulfil 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 body corporate, established under Section 57 of the County Governments 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 Governments Act, (Cap.265). In undertaking its mandate, 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 Chairperson, 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 28<sup>th</sup> May 2013 and it became fully operational in November 2013.

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 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 2022/23-2024/25. In addition, it outlines the medium-term priorities for the period 2026/27-2028/29. 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 Governments 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 plan in the MTEF period 2026/27-2028/29. 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 to the 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 formulate various policies, manuals and guidelines for management of Human Resource procedures and practices.
- (b) To promote and evaluate the extent to which values and principles of good governance and values and principles of public service are adhered to in the public service.
- (c) To provide advisory services on all Human Resource matters to the County Public Service.

#### **1.4 Sub-Sector and its Mandates**

The Board's mandate is drawn from Section 59 of the County Governments 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 mandate, the Board has collaborative partnership with various stakeholders. The stakeholders expectations are as outlined below.

STAKEHOLDER	STAKEHOLDER EXPECTATION	BOARD'S EXPECTATION
County Executive	<ul style="list-style-type: none"><li>• Development and approval of HR policies, regulations, and career progression guidelines.</li><li>• Timely dispensation of HR issues such as disciplinary cases.</li></ul>	<ul style="list-style-type: none"><li>• Compliance with set public service norms and standards.</li><li>• Implementation and adherence to approved Human Resource policies and guidelines.</li></ul>

STAKEHOLDER	STAKEHOLDER EXPECTATION	BOARD'S EXPECTATION
	<ul style="list-style-type: none"> <li>● Fair competition and merit as the basis for appointments, re-designations and promotions.</li> <li>● Ensure representation of Kenya's diverse communities, gender mainstreaming and PWDs in the public service.</li> <li>● HR advisory services.</li> <li>● Information sharing on HR emerging issues</li> </ul>	<ul style="list-style-type: none"> <li>● Budgetary provisions for HR function which include recruitment, promotion, training and development of staff.</li> <li>● Formulation of Career Progression guidelines</li> <li>● Preparation of annual HR and recruitment plans.</li> <li>● Request for capacity building and technical support on a need basis.</li> <li>● Willingness to attend and offer positive and constructive criticism in stakeholders' forums.</li> <li>● Quality and timely services to the public.</li> <li>● Integrity, accountability and transparency in service delivery.</li> <li>● Feedback and reports.</li> </ul>
County Assembly	<ul style="list-style-type: none"> <li>● Execution of Board's mandate.</li> <li>● Submission of regular reports on the discharge of Board's functions.</li> <li>● Report on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the county public service;</li> <li>● Consultation on issues that require legislation and submission of draft bills.</li> <li>● Planning and budgeting for stakeholders programmes and submission of budget proposals to the stakeholders on time.</li> </ul>	<ul style="list-style-type: none"> <li>● Legislation and approval of relevant HR laws</li> <li>● Timely budget approval and adequate allocation of funds.</li> <li>● Feedback and information sharing.</li> </ul>
The County Staff.	<ul style="list-style-type: none"> <li>● Favourable and competitive terms of service.</li> <li>● Protection in discharge of assigned duty.</li> <li>● Equitable Career progression opportunities</li> <li>● Rewards/incentives/sanctions policy</li> <li>● Timely feedback on staff request.</li> </ul>	<ul style="list-style-type: none"> <li>● Provide timely, effective and efficient service to citizens.</li> <li>● Commitment to high standards in performance and productivity.</li> <li>● Uphold the values and principles of Articles 10 and 232 of the CoK .</li> </ul>
EACC	<ul style="list-style-type: none"> <li>● Good Governance</li> <li>● Adherence to Code of Conduct and ethics of public officers</li> </ul>	<ul style="list-style-type: none"> <li>● Promotion and sensitization on matters of Ethics and Integrity in County Public Service.</li> </ul>
SRC	<ul style="list-style-type: none"> <li>● Adherence to circulars on remuneration and benefits guidelines.</li> </ul>	<ul style="list-style-type: none"> <li>● Timely release of remuneration and benefits circulars.</li> <li>● Advisory Services.</li> </ul>
Ministry of Public Service and PSC.	<ul style="list-style-type: none"> <li>● Cooperation and participation in intergovernmental activities.</li> <li>● Feedback and information sharing.</li> <li>● Implementation of recommendations of PSC arising on appealed cases.</li> </ul>	<ul style="list-style-type: none"> <li>● Capacity building and technical support on Human Resource matters</li> <li>● Advisory services on HR matters</li> <li>● Policy direction on emerging human resource issues</li> </ul>

STAKEHOLDER	STAKEHOLDER EXPECTATION	BOARD'S EXPECTATION
Labour Unions	<ul style="list-style-type: none"> <li>● Involvement in negotiations and consultation in labour relation issues.</li> <li>● Compliance to Collective Bargaining Agreements (CBAs) and court decisions.</li> <li>● Adoption of Alternative Dispute Resolution mechanisms</li> <li>● Uphold fair labour practices, regularly review terms of service, protect rights and interests of public officers, and provide institutional framework for employer-employee relations.</li> <li>● Harmonious working relationship between the employer and the employee.</li> </ul>	<ul style="list-style-type: none"> <li>● Adoption of Alternative Dispute Resolution mechanisms</li> <li>● Adequate employee representation in collective bargaining agreements negotiations forums.</li> <li>● Harmonious working relationship between the employer and the employee.</li> </ul>
Academic, Training and Research institutions.	<ul style="list-style-type: none"> <li>● Partnership in curriculum development, research and policy formulation.</li> <li>● Provide relevant linkage between academia and the public service.</li> <li>● Provide complimentary data and information.</li> </ul>	<ul style="list-style-type: none"> <li>● Align training curriculum to the demands of the labour market.</li> <li>● Share relevant research findings and data for evidence-based planning.</li> <li>● Provide training opportunities to public officers.</li> <li>● Partnership in undertaking impact assessment on training.</li> </ul>
Non-State Actors (NGOs, CBOs, FBOs etc.) and Civil Society Organizations. Private Sector	<ul style="list-style-type: none"> <li>● Publish and publicize information on the discharge of the Board's mandate and functions.</li> <li>● Prudent management of public resources.</li> <li>● Compliance with the national values and principles of governance, and values and principles of the public service.</li> <li>● Uphold integrity, transparency and accountability in the discharge of the Board's mandate.</li> <li>● Structured engagement framework for cooperation, collaboration and partnership.</li> <li>● Constructive criticism</li> </ul>	<ul style="list-style-type: none"> <li>● Collaboration and cooperation in exchange of knowledge and experience.</li> <li>● Timely sharing of information.</li> </ul>
Local Community	<ul style="list-style-type: none"> <li>● Transparency and accountability of the Board while discharging its mandate.</li> <li>● Efficient and effective public service delivery and access to information.</li> <li>● Fairness and equitable distribution of employment opportunities.</li> <li>● Representation of all diverse Kenyan communities.</li> <li>● Inclusion of special interest groups e.g., PWDs, gender parity, minorities in employment opportunities .</li> </ul>	<ul style="list-style-type: none"> <li>● Provide feedback on service delivery.</li> <li>● Provide a pool of qualified potential public officers.</li> <li>● Willingness to apply for vacancies when advertised.</li> <li>● Compliance with regulations and guidelines issued by the Board.</li> </ul>

STAKEHOLDER	STAKEHOLDER EXPECTATION	BOARD'S EXPECTATION
Media	<ul style="list-style-type: none"> <li>● Transparency and ease of access to information.</li> </ul>	<ul style="list-style-type: none"> <li>● Accurate, objective, and fair reporting.</li> <li>● Partnering in wide circulation of boards information</li> </ul>
Development Partners and other partners	<ul style="list-style-type: none"> <li>● Prudent management of resources.</li> <li>● Uphold the values and principles of Articles 10 and 232 of the Constitution of Kenya.</li> <li>● Transparency and accountability.</li> <li>● Structured engagement framework for cooperation, collaboration, and partnership. E.g., PPPs, policy making etc.</li> </ul>	<ul style="list-style-type: none"> <li>● Regular consultations, collaboration, cooperation, and partnerships to facilitate exchange of knowledge, experiences and support the Board's programmes and projects.</li> <li>● Uphold the national values and principles of good governance.</li> </ul>

## CHAPTER TWO

### 2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2022/23-2024/25

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

##### Key achievements

In the MTEF period 2022/23-2024/25 the Board achieved the following across its programmes.

##### Programme 1: Administration, planning and support services

- A total of 63 officers against a target of 135 were trained including board members and secretariat in order to enhance service delivery.
- The career progression guidelines for administrators was approved.
- Improved Boards work environment and productivity through rehabilitation of board offices.
- Video conference and automation of offices was achieved at 100%.
- Automation of recruitment process through the Human Resource Information System.
- 4 quarterly financial reports were prepared annually as planned.
- 34 number of office furniture and fittings were purchased thereby creating a conducive work environment.

##### Programme 2: Name: Human resource planning and advisory services

- 1,562 officers were recruited as per departmental requests.
- The Board successfully processed 1,956 promotions, thereby meeting and sustaining promotion requirements across County departments.
- The Board cumulatively re-designated 155 officers following enhanced adherence to requirements.
- The Board maintained its target of 100% compliance with constitutional and statutory requirements in public service appointments throughout the review period.
- Against a target to process all disciplinary cases requests received, the Board finalized 89 cases, with the remaining cases returned to departments for corrective action, demonstrating substantial achievement.
- Board achieved 100% sensitization of staff on Articles 10 and 232 of the Constitution of Kenya, 2010.
- submission of six statutory reports to the county assembly.
- Conducted 17 stakeholders engagement meetings.

**Table 1: Sector Programme Performance Reviews**

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks			
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25				
<b>Programme Name:</b> Administration, planning and support services												
<b>Objective:</b> To provide effective and efficient service delivery												
<b>Outcome:</b> Effective and efficient services to clients and stakeholders												
<b>S.P 1.1:</b> Administrative Services.	Enhanced Board's Capacity	Number of board members and secretariat trained.	26	50	59	17	28	18	The board was not able to train all members and secretariat as planned due to budgetary constraints			
		Number of motor vehicles purchased.	2	2	2	0	0	0	The board was not able to allocate funds for purchase of vehicles as the ceilings provided were way below the resource requirements.			
		HR policy formulated.	7	3	2	0	0	0	The achievement was hindered by budgetary constraints to hire a consultant and inadequate technical staffs to undertake the process. However, formulation of human policy and procedures manual in progress			
		Number of HR policies operationalized.	0	1	3	0	0	0	Formulation of human resource and procedures manual in progress			
		Number of schemes of service approved.	As per departmental requests	As per departmental requests	As per departmental requests	0	0	1	The career progression guidelines for administrators was approved			

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
Improved Boards work environment and productivity	Number of board offices rehabilitated/refurbished.	1	1	1	1	0	0	0	Budgetary Constraints hindered the achievement for the financial years 2023/24 and 2024/25. Renovation to be carried out in FY 2025/26
		Online application system in place (%).	100	100	100	0	0	0	The online application system to be incorporated in HRMIS developed under PSM
		Video conference and automated offices in place (%).	0	100		0	100		Procured and installed
		Human Resource Information System in place (%).	0	100	100	0	0	100	Recruitment process done online through the Human Resource Information System
		Number of ICT and networking equipment	3	12	13	3	0	0	Requisition done to the centralized procurement Unit but the equipment was not supplied
		Purchase of computers, printers and other ICT equipment	10	0	13	10	0	0	Requisition done to the centralized procurement Unit but the equipment was not supplied
		No of office furniture and fittings.	10	14	17	10	24	0	Funds for the purchase of furniture and fittings for the FY 2024/25 reallocated during the supplementary budget
S.P 1.2: Personnel services.		Compensation to employees (Kshs. million)	30.7	39.995m	39.6	28.3	39.763m	34.4	The personnel budget had captured the recruitment budget for secretariat

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
		Number of secretariat staff recruited.	-	0	12	2	0	-	No budgetary allocation
		Number of secretariat staff promoted.	-	0	3	-	4	3	Inadequate budgetary allocation
		Number secretariat staff trained.	19	21	52	10	21	7	Inadequate budgetary allocation
S.P 1.3: Financial Services	Draft Reports developed	No. of financial reports generated	4	4	4	4	4	4	Quarterly reports generated
<b>Programme Name: Human resource planning and advisory services</b>									
<b>Objective: To facilitate the recruitment and development of a productive public service</b>									
<b>Outcome: Enhanced productivity in County public service</b>									
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.	478	214	870	Recruitment done based on departmental requests
		Number of staff promoted	As per departmental requests	As per departmental requests	As per departmental requests	1246	172	538	Promotions done based on departmental requests
		Number of staff re-designated	As per departmental requests	As per departmental requests	As per departmental requests	0	6	149	In FY 2022/23 4 requests were received across the various departments but none met the requirements for redesignation. In FY 2023/24 18 requests were received, 12 did not meet requirements for redesignation. In FY 2024/25 190 requests were received, 149 were redesignated and 41 did not meet the requirement for redesignation
		Compliance to requirements in the appointment of public officers (%)	100	100	100	100	100	100	Board fully adhered to requirement of

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
		Number of Disciplinary Cases Handled & Finalized.	As per departmental submissions.	As per departmental submissions.	As per departmental submissions.	20	9	60	appointment of public officers 79 requests were received and processed, 60 were finalized and 19 were referred back to the departments .
<b>S.P 2.2:</b> Provision of Human Resource Advisory Services	Improved compliance	Percentage of staff sensitized on Articles 10 and 232 of the Constitution of Kenya, 2010	25	40	60	100	100	100	Sensitized during various Boards forums and disseminated brochures 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 of Article 10 and 232 of the CoK
		Number of Stakeholders Meetings Held Annually.	4	4	12	2	13	2	Held engagements with KMPDU and PSC

## 2.2 Expenditure Analysis

During the period under review (2022/23-2024/25), the Board's approved budget for FY 2024/25 was Kshs. 75,874,507, with an expenditure of Kshs. 52,292,289 depicting an absorption rate of 68.9% compared to FY 2023/24 which had a budget allocation of Kshs.78,323,025, against an expenditure of Kshs. 68,377,239 representing an absorption rate of 87.3% while FY 2022/23 had a budget allocation of Kshs. 73,770,001, with an expenditure of Kshs. 62,506,848 representing an absorption rate of 84.7%.

### 2.2.1 Analysis of Programme expenditures

Table 2: Programme/Sub-Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>Programme 1: Administration</b>						
SP 1.1 Administrative Services.	64,770,001	63,364,584	21,551,841	55,486,849	55,327,239	13,755,654
SP 1.2 Personnel Services	-	-	46,709,666	-	-	37,085,734
SP 1.2 Financial Services	2,000,000	2,200,000	1,900,000	1,370,000	1,325,000	375,000
<b>TOTAL PROGRAMME 1</b>	<b>66,770,001</b>	<b>65,564,584</b>	<b>70,161,507</b>	<b>56,856,849</b>	<b>56,652,239</b>	<b>51,216,388</b>
<b>Programme 2: Human Resource Advisory Services</b>						
SP 2.1. Human Resource Planning	4,000,000	9,781,897	4,000,000	3,199,999	9,350,000	303,150
SP 2.2. Provision of Human Resource Advisory Services	3,000,000	2,976,544	1,713,000	2,450,000	2,375,000	772,752
<b>TOTAL PROGRAMME 2</b>	<b>7,000,000</b>	<b>12,758,441</b>	<b>5,713,000</b>	<b>5,649,999</b>	<b>11,725,000</b>	<b>1,075,902</b>
<b>TOTAL VOTE</b>	<b>73,770,001</b>	<b>78,323,025</b>	<b>75,874,507</b>	<b>62,506,848</b>	<b>68,377,239</b>	<b>52,292,289</b>

## 2.2.2 Analysis of Programme expenditures by economic classification

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

The table below shows a review of expenditures by economic classification for the financial years 2022/23-2024/25.

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>PROGRAMME 1: Administration and Human Resource Planning</b>						
<b>Current Expenditure</b>						
2100000 Compensation to Employees	30,720,637	34,199,957	40,093,400	28,333,542	34,261,115	33,338,784
2200000 Use of Goods and Services	29,180,658	19,458,971	21,251,841	23,812,800	13,158,199	12,453,410
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	7,004,381	5,795,656	6,616,265	4,191,455	5,502,496	3,746,950
3100000 Acquisition of Non-Financial Assets	865,625	3,110,000	200,000	194,999	2,510,625	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	5,998,700	3,000,000	2,000,000	5,974,053	2,939,632	1,677,244
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL PROGRAMME 1</b>	<b>73,770,001</b>	<b>65,564,584</b>	<b>70,161,506</b>	<b>62,506,849</b>	<b>58,372,067</b>	<b>51,216,388</b>
<b>PROGRAMME 2: Human Resource Advisory Services</b>						
<b>Current Expenditure</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	-	12,158,441	5,713,000	-	9,535,000	1,075,902
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL PROGRAMME 2</b>	<b>-</b>	<b>12,758,441</b>	<b>5,713,000</b>	<b>-</b>	<b>10,005,172</b>	<b>1,075,902</b>
<b>TOTAL PROGRAMME</b>	<b>73,770,001</b>	<b>78,323,025</b>	<b>75,874,506</b>	<b>62,506,849</b>	<b>68,377,239</b>	<b>52,292,289</b>
<b>SP 1.1: Administrative Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	30,720,637	34,199,957	-	28,333,542	34,261,115	
2200000 Use of Goods and Services	20,180,658	17,258,971	19,351,841	16,792,800	11,836,647	12,078,410
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	7,004,381	5,795,656	-	4,191,455	5,502,496	
3100000 Acquisition of Non-Financial Assets	865,625	3,110,000	200,000	194,999	2,510,625	
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	5,998,700	3,000,000	2,000,000	5,974,053	2,939,632	1,677,244
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.1</b>	<b>64,770,001</b>	<b>63,364,584</b>	<b>21,551,841</b>	<b>55,486,849</b>	<b>57,050,515</b>	<b>13,755,654</b>
<b>SP 1.2: Personnel Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	40,093,400	-	-	33,338,784
2200000 Use of Goods and Services		-	-			-
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	6,616,265	-	-	3,746,950
3100000 Acquisition of Non-Financial Assets	-	-	-	-	-	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.2</b>	-	-	<b>46,709,665</b>	-	-	<b>37,085,734</b>
<b>SP 1.3: Financial Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	2,000,000	2,200,000	1,900,000	1,370,000	1,321,552	375,000
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.3</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>1,900,000</b>	<b>1,370,000</b>	<b>1,321,552</b>	<b>375,000</b>
<b>SP 1.4: Human Resource Planning</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	4,000,000	9,181,897	4,000,000	3,200,000	7,025,000	303,150
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.4</b>	<b>4,000,000</b>	<b>9,781,897</b>	<b>4,000,000</b>	<b>3,200,000</b>	<b>7,495,172</b>	<b>303,150</b>

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>SP 1.5: Provision of Human Resource Advisory Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	3,000,000	2,976,544	1,713,000	2,450,000	2,510,000	772,752
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.5</b>	<b>3,000,000</b>	<b>2,976,544</b>	<b>1,713,000</b>	<b>2,450,000</b>	<b>2,510,000</b>	<b>772,752</b>
<b>TOTAL VOTE</b>	<b>73,770,001</b>	<b>78,323,025</b>	<b>75,874,506</b>	<b>62,506,849</b>	<b>68,377,239</b>	<b>52,292,289</b>

### **2.2.3 Analysis of Capital Projects**

The sub sector undertook capital projects that were completed and paid in the FY 2022/23-2024/2025 totalling to KSHs 10,590,930.

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

### **2.3 Review of Pending Bills**

The board accumulated pending bills totalling to kshs 4,971,909.85 for the MTEF period 2022/23-2024/2025.

#### **2.3.1 Recurrent Pending Bills**

The board incurred pending bills totaling to kshs 4,971,909.85 In FY 2024/25, 7,071,813.05 in the FY 2023/24, 4,200,000 in the FY 2022/23. The Board has made efforts in dispensing the pending bills in subsequent years.

#### **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 2026/27 – 2028/29

#### 3.1 Prioritization of Programmes and Sub-Programmes

In the MTEF period 2026/27-2028/29 the Board plans to;

- Approve career progression guidelines for cadres in Nakuru County Public service as per submissions by departments
- Process departmental and other County entities recruitment, promotion and re-designation requests
- Training and development of Board Members and Board 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 2026/27 - 2028/29 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 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 in 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 Sector

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

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
<b>Programme Name:</b> Administration, planning and support services									
<b>Objective:</b> To provide effective and efficient service delivery									
<b>Outcome:</b> Effective and efficient service delivery to clients and stakeholders									
<b>S.P 1.1:</b> Administrative Services.	NCPSB	Improved service delivery.	Number of new board members recruited.	0	0	4	2	0	0
			Number of secretariat recruited.	-	-	-	11	7	6
			Number of board members and secretariat trained.	7	7	7	28	32	36
			Implementation of the strategic plan (%)	40	50	100	75	100	100
			NCPSB Service charter developed	-	1	1	0	0	0
			Number of motor vehicles purchased.	2	0	0	1		1
			Number of assorted ICT and office equipment	13	0	0	15	20	0
			Proportion of CPSB Assets Valued	50	-	50	100	100	100
			Proportion of CPSB assets captured in the Asset management system	50	50	50	100	100	100
			Proportion of CPSB assets tagged	50	100	50	100	100	100
			Number of CPSB Staff trained on asset management	34	7	7	7	7	7
			Customer satisfaction Index Report	1	-	-	-	1	-
<b>S.P 1.2:</b> Personnel services.			Strategic plan developed			1		1	
			Compensation to employees (Ksh)	39,642,825	34,436,680	35.7	37.4	39.3	39.3
			Number of secretariat staff promoted.	3	-	13	-	-	35
			Number secretariat staff trained.	52	-	-	52	52	52

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
<b>S.P 1.3:</b> Financial Services			No. of financial reports generated.	4	4	4	4	4	4
<b>Programme Name:</b> Human resource planning and advisory services									
<b>Objective:</b> To facilitate the recruitment and development of a productive public service									
<b>Outcome:</b> Enhanced productivity in County public service									
<b>S.P 2.1:</b> Human Resource Planning	NCPSB	Improved employee productivity and motivation.	Proportion of persons recruited as per departmental requests	100	93.7	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	68	100	100	100	100
			Employee Satisfaction index Survey Report	1	0	1	0	1	0
			Compliance to requirements in the CGA recruitment of public officers (%)	100	100	100	100	100	100
			Proportion of disciplinary cases handled & finalized as per departmental submissions	100	75.9	93.7	100	100	100
			HR policies formulated and approved.	2	-	2	0	1	0
			Number of HR policies operationalized.	2	-	2	0	1	0
			Proportion of Schemes of service approved.	As per departmental requests	As per departmental requests	As per departmental requests	100	100	100
			Proportion of staff who have signed the Code of Conduct and Ethics for public officers.	100	100	100	100	100	100
<b>S.P 2.2:</b> Provision of Human Resource		Improved compliance.	Proportion of staff sensitized on Articles 10 and 232 of The Constitution of Kenya.	100	100	100	100	100	100
			Corruption Risk Assessment report.	1	-	-	-	1	-

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
Advisory Services			Number of reports submitted to the County Assembly.	2	2	2	2	2	2
			Number of stake holders' meetings held annually.	12	2	2	12	12	12

### **3.1.3 Programmes by Order of Ranking**

In the MTEF period 2026/27-2028/29 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:**

In order for the sub-sector to achieve its planned priorities for the medium-term, resource requirement for the FYs 2026/27, 2027/28, and 2028/29 are Kshs. 129,100,000, Kshs. 142,010,000, and Kshs., 156,211,000 respectively compared to an allocation of Kshs. 109,253,268, Kshs. 120,178,595 and Kshs. 132,196,454 over the same period depicting budget deficits over the medium term.

### 3.2.1 Sector/Sub Sector Recurrent

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

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
Sub Sector Name		Approved	REQUIREMENT			ALLOCATION		
		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
4563 COUNTY PUBLIC SERVICE BOARD	Economic Classification							
	Current Expenditure							
	2100000 Compensation to Employees	45,114,412	54,900,000	60,390,000	66,429,000	43,699,412	48,069,353	52,876,289
	2200000 Use of Goods and Services	38,955,000	47,620,000	52,382,000	57,620,200.	53,050,000	58,355,000	64,190,500
	2400000 Interest Payments							
	2600000 Current Grants and Other Transfers							
	2700000 Social Benefits	6,503,856	10,980,000	12,078,000	13,285,800	6,503,856	7,154,242	7,869,666
	3100000 Acquisition of Non-Financial Assets	2,091,144	10,600,000	11,660,000	12,826,000	3,000,000	3,300,000	3,630,000
	4100000 Acquisition of Financial Assets							
	4500000 Disposal of Financial Assets							
<b>TOTAL</b>		<b>92,664,412</b>	<b>124,100,000</b>	<b>136,510,000</b>	<b>150,161,000</b>	<b>106,253,268</b>	<b>116,878,595</b>	<b>128,566,454</b>

### 3.2.2 Sector/Sub Sector Development

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

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name		Approved	REQUIREMENT			ALLOCATION		
		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
4563 COUNTY PUBLIC SERVICE BOARD	Description							
	Non-Financial Assets	2,000,000	5,000,000	5,500,000	6,050,000	3,000,000	3,300,000	3,630,000
	Capital Transfers Govt. Agencies							
	Other development							
<b>TOTAL</b>		<b>2,000,000</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>

### 3.2.3 Programmes and Sub-Programmes Resource Requirement (2026/27 – 2028/29)

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>PROGRAMME 1: ADMINISTRATION AND PLANNING</b>									
SP 1.1: Administrative Services	112,100,000	5,000,000	117,100,000	123,310,000	5,500,000	128,810,000	135,641,000	6,050,000	141,691,000
SP 1.2: Financial Services	3,000,000	-	3,000,000	3,300,000	-	3,300,000	3,630,000	-	3,630,000
<b>TOTAL PROGRAMME 1</b>	<b>115,100,000</b>	<b>5,000,000</b>	<b>120,100,000</b>	<b>126,610,000</b>	<b>5,500,000</b>	<b>132,110,000</b>	<b>139,271,000</b>	<b>6,050,000</b>	<b>145,321,000</b>
<b>PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES</b>									
SP 2.1: Human Resource Planning	5,000,000	-	5,000,000	5,500,000	-	5,500,000	6,050,000	-	6,050,000
SP 2.2: Provision of Human Resource Advisory Services	4,000,000	-	4,000,000	4,400,000	-	4,400,000	4,840,000	-	4,840,000
<b>TOTAL PROGRAMME</b>	<b>9,000,000</b>	<b>-</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>-</b>	<b>9,900,000</b>	<b>10,890,000</b>	<b>-</b>	<b>10,890,000</b>
<b>TOTAL VOTE</b>	<b>124,100,000</b>	<b>5,000,000</b>	<b>129,100,000</b>	<b>136,510,000</b>	<b>5,500,000</b>	<b>142,010,000</b>	<b>150,161,000</b>	<b>6,050,000</b>	<b>156,211,000</b>

### 3.2.4 Programmes and sub-programmes Resource Allocation (2026/27 – 2028/29)

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>PROGRAMME 1: ADMINISTRATION AND PLANNING</b>									
SP 1.1: Administrative Services	97,953,268	3,000,000	100,953,268	107,748,595	3,300,000	111,048,595	118,523,454	3,630,000	122,153,454
SP 1.2: Financial Services	2,800,000	-	2,800,000	3,080,000	-	3,080,000	3,388,000	-	3,388,000
<b>TOTAL PROGRAMME 1</b>	<b>100,753,268</b>	<b>3,000,000</b>	<b>103,753,268</b>	<b>110,828,595</b>	<b>3,300,000</b>	<b>114,128,595</b>	<b>121,911,454</b>	<b>3,630,000</b>	<b>125,541,454</b>
<b>PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES</b>									
SP 2.1: Human Resource Planning	3,000,000	-	3,000,000	3,300,000	-	3,300,000	3,630,000	-	3,630,000
SP 2.2: Provision of Human Resource Advisory Services	2,500,000	-	2,500,000	2,750,000	-	2,750,000	3,025,000	-	3,025,000
<b>TOTAL PROGRAMME 2</b>	<b>5,500,000</b>	<b>-</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>-</b>	<b>6,050,000</b>	<b>6,655,000</b>	<b>-</b>	<b>6,655,000</b>
<b>TOTAL</b>	<b>106,253,268</b>	<b>3,000,000</b>	<b>109,253,268</b>	<b>116,878,595</b>	<b>3,300,000</b>	<b>120,178,595</b>	<b>128,566,454</b>	<b>3,630,000</b>	<b>132,196,454</b>

### 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						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>PROGRAMME 1: ADMINISTRATION AND PLANNING</b>						
<b>Current Expenditure</b>						
2100000 Compensation to Employees	54,900,000	60,390,000	66,429,000	43,699,412	48,069,353	52,876,289
2200000 Use of goods and services	38,620,000	42,482,000	46,730,200	47,550,000	52,305,000	57,535,500
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	10,980,000	12,078,000	13,285,800	6,503,856	7,154,242	7,869,666
3100000 Acquisition of Non-Financial Assets	10,600,000	11,660,000	12,826,000	3,000,000	3,300,000	3,630,000
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	5,000,000	5,500,000	6,050,000	3,000,000	3,300,000	3,630,000
Capital Transfers Govt. Agencies	-	-	-	-	-	-
Other development	-	-	-	-	-	-
<b>TOTAL PROGRAMME 1</b>	<b>120,100,000</b>	<b>132,110,000</b>	<b>145,321,000</b>	<b>103,753,268</b>	<b>114,128,595</b>	<b>125,541,454</b>
<b>PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	9,000,000	9,900,000	10,890,000	5,500,000	6,050,000	6,655,000
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL PROGRAMME 2</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>10,890,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>
<b>TOTAL PROGRAMMES</b>	<b>129,100,000</b>	<b>142,010,000</b>	<b>156,211,000</b>	<b>109,253,268</b>	<b>120,178,595</b>	<b>132,196,454</b>

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>PROGRAMME 1: ADMINISTRATION AND PLANNING</b>						
<b>SP 1.1: Administration Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	54,900,000	60,390,000	66,429,000	43,699,412	48,069,353	52,876,288
2200000 Use of Goods and Services	35,620,000	39,182,000	43,100,200	44,750,000	49,225,000	54,147,5000
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	10,980,000	12,078,000	13,285,800	6,503,856	7,154,242	7,869,666
2900000 Other Expenses	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	10,600,000	11,660,000	12,826,000	3,000,000	3,300,000	3,630,000
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	5,000,000	5,500,000	6,050,000	3,000,000	3,300,000	3,630,000
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>SUB TOTAL SP 1.1</b>	<b>117,100,000</b>	<b>128,810,000</b>	<b>141,691,000</b>	<b>100,953,268</b>	<b>111,048,595</b>	<b>122,153,454</b>
<b>SP 1.2: Financial Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	3,000,000	3,300,000	3,630,000	2,800,000	3,080,000	3,388,000
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>SUB TOTAL SP 1.2</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>	<b>2,800,000</b>	<b>3,080,000</b>	<b>3,388,000</b>
<b>TOTAL PROG 1</b>	<b>120,100,000</b>	<b>132,110,000</b>	<b>145,321,000</b>	<b>103,753,268</b>	<b>114,128,595</b>	<b>125,541,454</b>

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>PROGRAMME 2: HUMAN RESOURCE PLANNING AND ADVISORY SERVICES</b>						
<b>SP 2.1: Human Resource Planning</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	5,000,000	5,500,000	6,050,000	3,000,000	3,300,000	3,630,000
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>SUB TOTAL SP 2.1</b>	<b>5,000,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>3,000,000</b>	<b>3,300,000</b>	<b>3,630,000</b>
<b>SP 2.2: Provision of Human Resource Advisory Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	4,000,000	4,400,000	4,840,000	2,500,000	2,750,000	3,025,000
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	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>SUB TOTAL SP 2.2</b>	<b>4,000,000</b>	<b>4,400,000</b>	<b>4,840,000</b>	<b>2,500,000</b>	<b>2,750,000</b>	<b>3,025,000</b>
<b>TOTAL PROG 2</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>10,890,000</b>	<b>5,500,000</b>	<b>6,050,000</b>	<b>6,655,000</b>

### **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. 08/2025, and approved CBROP 2025. 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 control 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  Employee welfare and wellness  Occupational safety and health  Career progression and succession management  Implementation of training policy  Recruitment, promotion, and redesignation of staff  Reward and discipline	Poor service delivery  High County wage bill  Loss of critical /talented staff  High cost of service delivery  Low employee morale and productivity	Partnerships in funding and implementation of training policy  Human resource audit and rationalization  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

Requirement for the verification of certificates for newly recruited and existing employees which comes with a cost that cannot be accommodated within the budget estimates.

#### 5.2 Challenges

- 1) Inadequate human resource officers; this leads to delays in processing departmental requests on human resource matters thus overworking the few HR officers leading to burn out.
- 2) Huge capacity gaps in the departmental HR hence unable to adequately process HR matters
- 3) Inadequate means of transport leading to the constrained mobility of the Board; the Board is therefore not able to move to all levels of staffs at their work stations to sensitize, promote and evaluate the values and principles articulated in Articles 10 & 232 of the CoK.
- 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 and prone to errors during data entry.
- 6) Lengthy procurement process leading to delays in acquisition of goods and services, and also resulting in delayed payments leading to accumulation of pending bills hence affecting subsequent budget.
- 7) Delays in departments making their requisitions for recruitment and promotion of staff leading to unfinished processes at the close of Financial year.
- 8) Inadequate office space leading to overcrowding of the few available space leading to poor working environment, thus low productivity.
- 9) Lack of tools and skills to interview persons with special needs.

## 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 terms to pensionable terms, securing more stable employment terms and therefore motivating the workforce.

The board also made significant strides in workforce management by recruiting 214 new staff members across various departments and promoting 538 existing staff members.

To support human resource management, the board developed a draft Human Resource policies and procedures manual for the County Government of Nakuru. The Board also approved organizational structure and staff establishment plan for all County Departments, Entities and Offices ensuring clarity of reporting structure. Furthermore, the board drafted the CPSB Strategic Plan for 2023-2027, laying out a clear roadmap for Board's operation.

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

During the MTEF period of 2026/27-2028/29, the Board has laid out several strategic decisions. These include supporting departments in development of career progression guidelines for all cadres within the Nakuru County Public Service and subsequently approval of the same. 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 office 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 County Government of Nakuru.

In view of the above and based on Annual Development Plan 2026/27 priorities, the Board has resource requirement amounting to Ksh 129,100,000million against an allocation of 109,253,268 million hence resulting in a budget deficit of Ksh 19,846,732. The Board will request County Treasury to increase allocation to bridge the budget deficit of Ksh 19,846,732 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.

- Enhanced budgetary allocation to enable recruitment of additional HR and technical staffs
- HR directorate to Conduct capacity building of the existing HR officers
- Enhance budgetary allocation for procurement of more vehicles
- Enhanced budgetary allocation in order to enable the Board to formulate and publish all necessary HR policies.
- Automate the recruitment and promotion processes.
- Directorate of supply chain to hasten the procurement process.
- Departments to submit requisition for recruitment and promotion within the second and third quarter of the year.
- The Board to be allocated more office space to enhance its service delivery
- Enhance budgetary allocation for training staffs on sign language and acquiring tools for interviewing & assessing persons with special needs

## REFERENCES

1. County Treasury Budget Circular No. 08/2025
2. Approved Estimates MTEF Budget 2022/23, 2023/24, 2024/25, and 2025/26
3. Annual Development Plan 2026/27
4. County Budget Review Outlook Paper, 2025
5. County Integrated Development Plan, 2023-2027 (CIDP)
6. Executive order Number 1 of 2023
7. Public Finance Management Act 2012, (Cap.412 A)
8. The County Government Act, (Cap.265)
9. The Constitution of Kenya
10. County Public Service Board strategic Plan
11. Human resource and procedures manual
12. Approved organizational structure and staff establishment for Nakuru County Public Service, July 2024.

## APPENDICES

### Annex I: Analysis Of Performance Of Capital Projects (2024/2025)

PROJECT DESCRIPTION	LOCATION	CONTRACT DATE	COMPLETION DATE	ESTIMATED COST TO COMPLETION	CUMULATIVE BUDGET ALLOCATION	COMPLETION STAGE (%)	SPECIFIC NEEDS TO BE ADDRESSED BY THE PROJECT
<b>PROGRAMME 1: Administration, planning and support services</b>							
Installation of CCTV cameras at the Board Offices	HQ	2024/25	2024/25	2,000,000	2,000,000	Complete	Enhance security at the work place
<b>TOTAL</b>							

## Annex II: Summary of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30 <sup>TH</sup> JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
					2025/26	2026/27	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	1	0	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	1	0	1
	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	3	3	3	3
	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	1	1	1	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 Efficiency Monitoring Officer	3	0	0	0	0	0

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZED ESTABLISHMENT	IN POST AS AT 30 <sup>TH</sup> JUNE 2025	FUNDED POSITIONS	POSITIONS TO BE FUNDED		
					2025/26	2026/27	2027/28 PROJECTION
	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	5	2	2	1
	Drivers	9	3	0	2	0	1
	Support Staff	5	0	0	0	0	0
	Office Administrative Assistant/Officers	4	1	0	2	1	0
	Reception Assistants	2	0	0	0	0	0
	Security wardens	3	0	0	0	0	0
	Administration Officers	1	0	1	0	0	0
	Accountants	3	3	0	0	0	0
	Economist	1	1	0	0	0	0
	Supply Chain management officers/Assistants	1	2	0	0	0	0
	Legal Officer	1	1	0	0	0	0
	Public Communication officer	1	0	0	0	0	0
<b>Total Funded Positions</b>		<b>109</b>	<b>26</b>	<b>0</b>	<b>11</b>	<b>7</b>	<b>6</b>

Annex III: Proposed Projects FY2026/2027

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
	<b>Programme: Administration, planning and support services</b>							
	<b>Sub Programme: Administrative Services</b>							
	Equipping of Board offices	HQ	LONDON	3,000,000	2026/2027	2026/2027	3,000,000	-
	<b>SUB TOTAL</b>			<b>3,000,000</b>			<b>3,000,000</b>	
	<b>TOTAL</b>			<b>3,000,000</b>			<b>3,000,000</b>	