



COUNTY GOVERNMENT OF NAKURU

SOCIAL PROTECTION, CULTURE & RECREATION SECTOR

CULTURE

SUB SECTOR REPORT

MTEF 2026/2027 – 2028/2029

JANUARY 2026

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	4
EXECUTIVE SUMMARY	5
CHAPTER ONE	7
1.0 INTRODUCTION	7
1.1 Background	7
1.2 Sector Vision and Mission	7
1.3 Strategic Goals and Objectives of the Sector	7
1.4 Sub Sectors and their Mandates	7
1.5 Role of Sub-Sector Stakeholders	7
CHAPTER TWO	9
2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2022/23 -2024/25... 9	
2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/ Targets	9
2.2 Expenditure Analysis	11
2.2.1 Analysis of Programme Expenditure	11
2.2.2 Analysis of Programme Expenditure by Economic Classification	11
2.2.3 Analysis of Capital Projects	12
2.3 Review of Pending Bills	12
2.3.1 Recurrent Pending Bills	12
2.3.2 Development Pending Bills	12
CHAPTER THREE	13
3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2026/27- 2028/29	13
3.1 Prioritization of Programmes and Sub-Programmes	13
3.1.1 Programmes and their Objectives	13
3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs and Key Performance Indicators for the Sector	13
3.1.3 Programmes by Order of Ranking	15
3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector	15
3.2.1 Sector/Sub Sector Recurrent	15

3.2.2 Sector/Sub Sector Development.....	16
3.2.3 Programmes and Sub-Programmes Resource Requirement (2026/27-2028/29)	17
3.2.4: Programmes and Sub-Programmes Resource Allocation (2026/27-2028/29)...	17
3.2.5 Programme and Sub-Programmes Economic Classification	19
3.3 Resource Allocation Criteria.....	21
CHAPTER FOUR	22
4.0 CROSS-SECTOR LINKAGES	22
CHAPTER FIVE	23
5.0 EMERGING ISSUES AND CHALLENGES.....	23
CHAPTER SIX	24
6.0 CONCLUSION.....	24
CHAPTER SEVEN	25
7.0 RECOMMENDATIONS	25
REFERENCES.....	26
APPENDICES.....	27
Appendix 1: Analysis Of Performance Of Capital Projects (2024/25).....	27
Appendix 2: Summary Of Human Resource Requirements	28
Appendix 3: Proposed Projects FY2026/2027	29

ABBREVIATIONS AND ACRONYMS

DANIDA	Danish International Development Agency
EU	European Union
GECA	General Economic and Commercial Affairs
KSG	Kenya School of Government
KWS	Kenya Wildlife Service
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NEMA	National Environment Management Authority
R&D	Research and Development
USAID	United State Agency on International Development
WWF	World Wide Fund

EXECUTIVE SUMMARY

Culture is a Sub-Sector in a broader social protection sector which also includes Youth, Sports, Gender, Social Services and Inclusivity subsector. Its mandate is derived from Part Two of Schedule Four of the Constitution of Kenya 2010, County Executive Order No.1 of 2023 and national policies governing the sector at the county level. The sub-sector executes its mandate through department of Trade, Cooperatives, under the division of Tourism and Culture.

In the period under review FY 2022/23-2024/25, the approved budget amounted to Ksh. 0; Ksh. 27,033,063; and Ksh. 12,340,000 while the actual expenditure amounted to Ksh. 0; Ksh. 9,187,032; and Kshs. 4,494,693.50 representing 0%, 34.0%, and 36.4% absorption respectively.

In the review period the Culture Sub-Sector aimed at developing County Culture and Heritage Policy, the zero draft is complete awaiting public participation. Training of culture practitioners exceeded expectations: while 300 practitioners were planned for both 2023/24 and 2024/25, the programme trained 401 and 319 practitioners respectively, largely due to partner support. Festivals and exhibitions also surpassed planned targets, with only one planned annually but nine held in 2023/24 and six in 2024/25.

Registration of herbal medicine practitioners showed significant improvement in 2024/25, rising from a planned target of one to an achieved twelve, supported by the establishment of a new database. Celebration of national and international days similarly exceeded the plan in 2023/24 (sixteen achieved against seven planned) but dropped to three in 2024/25.

The mapping of heritage sites showed progress beyond expectations in 2024/25, with five sites mapped against a target of one. However, no cultural centres were established or equipped despite planned targets, due to budget limitations.

Under social cultural development, the creation of an artists' database met planned targets consistently, achieving one database each year. The establishment of a county studio was also successful in 2024/25, with the Naivasha Youth Studio completed as planned. Training of artists in 2024/25 exceeded the target of 300, reaching 319 trainees thanks to partner support

In the planning period FY2026/27, Culture Sub-Sector aims at fostering cultural diversity and economically empowering artists, through development of a County Culture & Heritage Policy, refurbish two (2) Libraries, provide support to art groups, establish an artist database, and offer training to artists, among other interventions.

To promote heritage and socio-cultural diversity, the sub-sector aims to strengthen cultural preservation and support socio-cultural development through training 300 culture practitioners to enhance their cultural skills and knowledge. The sub-sector will organize five cultural festivals or exhibitions and document one category of indigenous knowledge to safeguard traditional practices.

To promote traditional healing systems, the sub-sector plans to register 20 herbal medicine practitioners. Five national or international cultural days will be celebrated to foster cultural diversity, while two heritage sites will be mapped to expand the county's cultural inventory. The sub-sector also intends to establish and equip one cultural centre and provide funding to five art groups to stimulate creative industry growth.

Under social cultural development, the priority includes maintaining a functional artists' database and refurbishing two art hubs or libraries to improve access to creative spaces and cultural learning facilities.

The execution of programs has been hampered by inadequate technical staff, insufficient funding, delays in procurement processes, and lack of public land for constructing an art centre. To address these challenges, the County Treasury should revise budgetary ceilings to improve service delivery, while enhancing stakeholder involvement throughout project implementation. Additionally, fast-tracking procurement, bridging staffing gaps, and exploring the use of available spaces under other County Departments or National Government through MoUs are recommended measures to ensure timely and effective completion of projects.

Despite the sub-sector's significance in promotion of heritage and socio-cultural diversity, its funding has proven inadequate to effectively fulfil its mandate and realize the proposed program. To successfully execute the sub-sector's mandates, program, and projects, the Sub-Sector will require Kshs. 46,200,000 in FY 2026/27, Kshs. 50,820,000 in FY 2027/28 and Kshs. 55,902,000 in FY 2028/29 compared to an allocation of Ksh. 24,500,000; Ksh. 26,950,000 and Ksh. 29,645,000 for the same period.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

Culture is a Sub-Sector in a broader social protection sector which also includes Youth, Sports, Gender, Social Services and Inclusivity subsector. Its mandate is derived from Part Two of Schedule Four of the Constitution of Kenya 2010, County Executive Order No.1 of 2023 and national policies governing the sector at the county level. The sub-sector executes its mandate through department of Trade, Cooperatives, under the division of Tourism and Culture.

1.2 Sector Vision and Mission

Sector Vision

A socially inclusive, empowered, just and equitable society

Sector Mission

To promote sports, gender equality and equity, social inclusion and empowerment, diverse cultural heritage and nurture talent & arts.

1.3 Strategic Goals and Objectives of the Sector

- i. To improve heritage and promote socio cultural diversity.

1.4 Sub Sectors and their Mandates

Culture Sub-Sector is mandated to promote local tourism, cultural diversity and social cohesion. It derives its functions from the Tourism Act 2011.

1.5 Role of Sub-Sector Stakeholders

The Sub-Sector stakeholders play a major role in the achievement of the sector goals and objectives.

They range from Public Sector Institutions, Private Sector, County Assembly, media and general public. The key stakeholders and their roles are highlighted in the table below.

STAKEHOLDERS	ROLE
Financial Institutions	Provision of credit facilities
Government Agencies- KWS, National Museums, KSG, NEMA	Regulation, standardization. Trainings, preservation of historical sites

STAKEHOLDERS	ROLE
County Assembly	Legislation and oversight
Government Ministries – Tourism, Wildlife and Heritage	Policy formulation and enforcement
Media	Publicity
General Public	Information sharing, participation, project ownership
Development Partners – World Bank, WWF, USAID, DANIDA, EU	Supplement programme funding, sensitization and strategic partnership
Judiciary	Adjudication & legal matters
Other County Departments	Cross linkages

CHAPTER TWO

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

2.1 Review of Sector Programmes/Sub-Programmes/Projects - Delivery of Outputs/KPI/Targets

In the period under review FY 2022/23-2024/25, the approved budget amounted to Ksh. 0; Ksh. 27,033,063; and Ksh. 12,340,000 while the actual expenditure amounted to Ksh. 0; Ksh. 9,187,032; and Kshs. 4,494,693.50 representing 0%, 34.0%, and 36.4% absorption respectively.

In the review period the Culture Sub-Sector aimed at developing County Culture and Heritage Policy, the zero draft is complete awaiting public participation. Training of culture practitioners exceeded expectations: while 300 practitioners were planned for both 2023/24 and 2024/25, the programme trained 401 and 319 practitioners respectively, largely due to partner support. Festivals and exhibitions also surpassed planned targets, with only one planned annually but nine held in 2023/24 and six in 2024/25.

Registration of herbal medicine practitioners showed significant improvement in 2024/25, rising from a planned target of one to an achieved twelve, supported by the establishment of a new database. Celebration of national and international days similarly exceeded the plan in 2023/24 (sixteen achieved against seven planned) but dropped to three in 2024/25.

The mapping of heritage sites showed progress beyond expectations in 2024/25, with five sites mapped against a target of one. However, no cultural centres were established or equipped despite planned targets, due to budget limitations.

Under social cultural development, the creation of an artists' database met planned targets consistently, achieving one database each year. The establishment of a county studio was also successful in 2024/25, with the Naivasha Youth Studio completed as planned. Training of artists in 2024/25 exceeded the target of 300, reaching 319 trainees thanks to partner support.

Table 1 below displays the planned and achieved targets for programmes/sub programs/projects – delivery of output/ /KPI for the period 2022/2023-2024/2025.

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	204/25	
PROGRAM: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY									
SP1 Promotion and reservation of cultural heritage	Improved cultural heritage	County Culture & Heritage Policy developed	-	1	1	-	0	0	Draft awaiting public participation
		Number of culture practitioners trained	-	300	300	-	401	319	Collaborations with partners
		Number of festivals/ exhibitions organized	-	1	1	-	9	6	support from partners
		Number of cultural journals prepared	-	4	4	-	2	0	Function shifted to Directorate of Communication
		Annual registration of Herbal Medicine practitioners	-	1	1	-	0	12	Herbal Medicine and Cultural groups Database in place
		Number of national/ international days celebrated	-	7	7	-	16	3	support from partners
		Number of heritage sites mapped	-	3	1	-	1	5	Lord Egerton Utamaduni culture centre Bomas of Nakuru
		Number of cultural centres established and equipped	-	1	-	-	0	-	budget constraints
SP2: Social cultural development		Artists' database created	-	1	1	-	1	1	Database in place (updated as necessary)
		County Studio established	-		1	-	1	1	Naivasha Youth Studio
		Number of artists trained	-	250	300	-	-	319	Support from partners

2.2 Expenditure Analysis

In the period under review FY 2022/23-2024/25, the approved budget amounted to Ksh. 0; Ksh. 27,033,063; and Ksh. 12,340,000 while the actual expenditure amounted to Ksh. 0; Ksh. 9,187,032; and Kshs. 4,494,693.50 representing 0%, 34.0%, and 36.4% absorption respectively.

2.2.1 Analysis of Programme Expenditure

The Programme expenditure analysis in the table below reflects the approved budget and the actual expenditure for the years 2022/2023, 2023/2024 and 2024/25.

Table 2 Programmes and Sub Programmes Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
PROGRAMME 7: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY AND PROMOTION OF RESPONSIBLE GAMING						
SP 7.1: Cultural Development Activities	-	20,883,063	7,040,000.00	-	4,591,816	2,315,252.00
SP 7.2: Promotion Of Responsible Gaming.	-	6,150,000	5,300,000.00	-	4,595,217	2,179,441.50
TOTAL PROGRAMME 7	0	27,033,063	12,340,000.00	0	9,187,032	4,494,693.50

2.2.2 Analysis of Programme Expenditure by Economic Classification

The table 3 below show the economic classification of the approved budget compared to the actual expenditure for the years under review.

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/2024	2024/25	2022/23	2023/2024	2024/25
PROGRAMME: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY AND PROMOTION OF RESPONSIBLE GAMING						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	0	12,850,000	6,390,000	0	9,100,000	2,000,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	0	14,033,063		0	-	-
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	0	150,000	650,000	0	87,032	315,251
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAMME	0	27,033,063	7,040,000	0	9,187,032	2,315,251

2.2.3 Analysis of Capital Projects

The Sub-Sector did not implement projects in FY 2024/25.

2.3 Review of Pending Bills

2.3.1 Recurrent Pending Bills

The Sub-Sector did not incur recurrent pending bill in FY 2024/25.

2.3.2 Development Pending Bills

The Sub-Sector did not incur development pending bill in FY 2024/25.

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

The sector focuses on seven main programmes to achieve its objectives.

3.1.1 Programmes and their Objectives

	Programme	Sub Programme	Objectives
1	Promotion of Heritage and Socio- Cultural Diversity,	1. promotion and preservation of cultural heritage 2. Social cultural development	To improve heritage and promote socio cultural diversity

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

In the planning period FY2026/27, Culture Sub-Sector aims at fostering cultural diversity and economically empowering artists, through development of a County Culture & Heritage Policy, refurbish two (2) Libraries, provide support to art groups, establish an artist database, and offer training to artists, among other interventions.

To promote heritage and socio-cultural diversity, the sub-sector aims to strengthen cultural preservation and support socio-cultural development through training 300 culture practitioners to enhance their cultural skills and knowledge. The sub-sector will organize five cultural festivals or exhibitions and document one category of indigenous knowledge to safeguard traditional practices.

To promote traditional healing systems, the sub-sector plans to register 20 herbal medicine practitioners. Five national or international cultural days will be celebrated to foster cultural diversity, while two heritage sites will be mapped to expand the county's cultural inventory. The sub-sector also intends to establish and equip one cultural centre and provide funding to five art groups to stimulate creative industry growth.

Under social cultural development, the priority includes maintaining a functional artists' database and refurbishing two art hubs or libraries to improve access to creative spaces and cultural learning facilities. The Table 4 below shows the planned activities for the Department for the period 2026/27 to 2028/29.

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
PROGRAM 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY									
Objective: To improve heritage and promote socio cultural diversity									
Outcome: Improved cultural diversity and economically empowered artists									
SP8.1: Promotion and preservation of cultural heritage	Directorate of Culture	Improved cultural heritage	County Culture & Heritage Policy developed	1	0	1	1	1	1
			Number of culture practitioners trained	300	0	300	300	300	300
			Number of festivals/ exhibitions organized	1	6	5	5	5	5
			Number of categories of indigenous knowledge documented	0	0	1	1	1	1
			Annual registration of Herbal Medicine practitioners	1	12	15	20	20	20
			Number of national/ international days celebrated	7	3	5	5	5	5
			Number of heritage sites mapped	1	5	2	2	2	2
			Number of cultural centres established and equipped	0	0	1	1	1	1
			Number Art groups funded	5	0	5	5	5	5
SP8.2: Social cultural development	Directorate of culture	Improved cultural heritage	Artists' database created	1	1	1	1	1	1
			Number of art hubs/Libraries refurbished	2	0	2	2	2	2

3.1.3 Programmes by Order of Ranking

1. Promotion of heritage and socio- cultural diversity

3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector

The analysis below reflects the department Requirements Versus the allocations for the financial year 2026/27 to 2028/29.

3.2.1 Sector/Sub Sector Recurrent

The total recurrent resource allocation is far below the requirement for the three years as shown in table 5a below

TABLE 5a: Analysis of Resource Requirement versus Allocation Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT				ALLOCATION	
Sector Name		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Vote and Vote Details	Economic Classification							
R4581	Current Expenditure							
	2100000 Compensation to Employees							
	2200000 Use of Goods and Services	6,390,000	4,193,000	4,612,300	5,073,530	1,089,000	1,197,900	1,317,690
	2400000 Interest Payments							
	2600000 Current Grants and Other Transfers							
	2700000 Social Benefits							
	3100000 Acquisition of Non-Financial Assets	650,000	42,007,000	46,207,700	50,828,470	10,911,000	2,002,100	13,202,310
	4100000 Acquisition of Financial Assets							
	4500000 Disposal of Financial Assets							
TOTAL		7,040,000	46,200,000	50,820,000	55,902,000	12,000,000	13,200,000	14,520,000

3.2.2 Sector/Sub Sector Development

The total development allocation is far below the sectors requirement for the three years as shown in table 5b below.

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

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
		Approved	REQUIREMENT				ALLOCATION	
Sector Name		2025/26	2026/27	2027/28	2028/29	2025/26	2026/27	2027/28
Vote and Vote Details	Description							
D4581	Non-Financial Assets	0	50,820,000	55,902,000	61,492,200	12,500,000	13,750,000	15,125,000
	Capital Transfers Govt. Agencies							
	Other development							
TOTAL		0	50,820,000	55,902,000	61,492,200	12,500,000	13,750,000	15,125,000

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

The General Economic and Commercial Affairs Sector is the same as the Sub Sector hence the resource requirement indicated in Table 5a and 5b above is the Sub Sector Requirement

3.2.4: Programmes and Sub-Programmes Resource Allocation (2026/27-2028/29)

Table 6a and 6b below indicates the Resource Requirement by Sub-Sector Sub Programmes. The Sub-Sector will require Kshs46,200,000 in FY 2026/27, Kshs50,820,000 in FY 2027/28 and Kshs55,902,000 in FY 2028/29 compared to an allocation of Ksh24,500,000 in FY 2026/27; Ksh26,950,000 in FY 2027/28 and Ksh29,645,000 in FY 2028/29.

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 8: Promotion Of Heritage and Socio- Cultural Diversity,									
SP 8.1: Promotion and preservation of cultural heritage	17,325,000	23,100,000	40,425,000	19,057,500	25,410,000	44,467,500	20,963,250	27,951,000	48,914,250
SP 8.2: Socio cultural development	5,775,000	0	5,775,000	6,352,500	0	6,352,500	6,987,750	0	6,987,750
TOTAL PROG 8	23,100,000	23,100,000	46,200,000	25,410,000	25,410,000	50,820,000	27,951,000	27,951,000	55,902,000

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAMME 8: PROMOTION OF HERITAGE AND SOCIO- CULTURAL DIVERSITY,									
SP 8.1: Promotion and preservation of cultural heritage	12,500,000	0	12,500,000	13,750,000	0	13,750,000	15,125,000	0	15,125,000
SP 8.2: Socio cultural development	0	12,000,000	12,000,000	0	13,200,000	13,200,000	0	14,520,000	14,520,000
TOTAL PROGRAMME	12,500,000	12,000,000	24,500,000	13,750,000	13,200,000	26,950,000	15,125,000	14,520,000	29,645,000

3.2.5 Programme and Sub-Programmes Economic Classification

Table 7 below indicates the Sub-Sector Resource Requirement Vis-Vis the allocation for the period 2026/27 – 2028/29.

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

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
PROGRAMME 8: PROMOTION OF HERITAGE AND SOCIO-CULTURAL COHESION						
SUB PROGRAMME 8:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	20,790,000	22,869,000	25,155,900	11,000,000	12,100,000	13,310,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,310,000	2,541,000	2,795,100	1,500,000	1,650,000	1,815,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	23,100,000	25,410,000	27,951,000	12,000,000	13,200,000	14,520,000
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 8	46,200,000	50,820,000	55,902,000	24,500,000	26,950,000	29,645,000
SUB PROGRAMME 8.1:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	16,170,000	17,787,000	19,565,700	10,000,000	11,000,000	12,100,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	1,155,000	1,270,500	1,397,550	1,000,000	1,100,000	1,210,000
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
	REQUIREMENT			ALLOCATION		
Economic Classification	2026/27	2027/2028	2028/29	2026/27	2027/2028	2028/29
Non-Financial Assets	23,100,000	25,410,000	27,951,000	0	0	-
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 8.1	40,425,000	44,467,500	48,914,250	11,000,000	12,100,000	13,310,000
SUB PROGRAMME 8.2:						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	4,620,000	5,082,000	5,590,200	1,000,000	1,100,000	1,210,000
2400000 Interest Payments					-	-
2600000 Current Grants and Other Transfers					-	-
2700000 Social Benefits					-	-
3100000 Acquisition of Non-Financial Assets	1,155,000	1,270,500	1,397,550	500,000	550,000	605,000
4100000 Acquisition of Financial Assets					-	-
4500000 Disposal of Financial Assets					-	-
Capital Expenditure					-	-
Non-Financial Assets	-	-	-	12,000,000	-	-
Capital Transfers to Govt. Agencies					-	-
Other Development					-	-
SUB TOTAL SP 8.2	5,775,000	6,352,500	6,987,750	13,500,000	1,650,000	1,815,000

3.3 Resource Allocation Criteria

While allocating resources to programmes, the following allocation criteria were observed:

1. Adequate allocation to complete ongoing projects.
2. Adequate allocation to attain strategic priorities
3. Adequate allocation to achieve the Governor's focus on culture.
4. Attainment of the Sector's planned targets.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

Promotion of Heritage and Socio-Cultural Diversity interacts closely with the environment, water and natural resources sector, generating both synergies and adverse effects. Positive linkages include the conservation of natural and cultural heritage sites as well as improved provision of water and sanitation services. However, activities under the programme may also contribute to environmental degradation, increased sanitation-related disease burdens and loss of cultural heritage. To enhance benefits and reduce negative impacts, the programme proposes strengthened collaboration in environmental protection and conservation, alongside joint initiatives to improve water and sanitation services.

Table 8: Culture Sub-Sector Cross-Sectoral Impacts

Programme Name	Sector	Cross Sector Impact		Measures to harness or mitigate the impact
		Synergies	Adverse impact	
Promotion Of Heritage and Socio-Cultural Diversity	Environment al protection, water and natural resources	<ul style="list-style-type: none">• Conservation of natural cultural heritage sites• Provision of water and sanitation services	<ul style="list-style-type: none">• Environmental degradation• Rise in sanitation related disease burden• Loss of cultural heritage	<ul style="list-style-type: none">• Collaborations in environmental protection and conservation• Collaboration in provision of water and sanitation services

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

The following are some of the key emerging issues and challenges that need to be addressed to enable the sector to achieve its targets:-

Emerging Issues

- a) Emergence of Regional Economic blocks where Counties are joining to leverage on economies of Scale.
- b) Mushrooming of Airbnb's thereby creating unfavourable competition and loss of revenue

Challenges/Constraints

- 1. Inadequate number of technical staff and inadequate funding has had an adverse impact on the successful execution of programs.
- 2. Prolonged delays in the procurement process have led to delayed contract awards, thereby impeding the timely completion of projects within the current fiscal year.
- 3. Lack of public land for the construction of art centre

CHAPTER SIX

6.0 CONCLUSION

Despite the sub-sector's significance in promotion of heritage and socio-cultural diversity, its funding has proven inadequate to effectively fulfil its mandate and realize the proposed program. To successfully execute the sub-sector's mandates, program, and projects, the Sub-Sector will require Kshs. 46,200,000 in FY 2026/27, Kshs. 50,820,000 in FY 2027/28 and Kshs. 55,902,000 in FY 2028/29 compared to an allocation of Ksh. 24,500,000; Ksh. 26,950,000 and Ksh. 29,645,000 for the same period.

Consequently, there exists a pressing necessity to augment the funding directed towards the sub-sector, facilitating the department in achieving its defined goals and objectives.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

To augment the sector's productivity and to ensure the successful execution of the programs and projects scheduled for the Medium-Term Expenditure Framework (MTEF) period, it is recommended that:

1. The County Treasury should revise the budgetary ceilings for effective service delivery.
2. Stakeholders' involvement is key before, during and after implementation of projects and should be enhanced in all projects.
3. Fast-tracking the procurement processes so as to ensure timely execution of programmes/projects
4. Bridge the staffing gaps to enhance effective and efficient delivery of services
5. Explore the possibility of utilizing available spaces under other County Departments or National Government spaces through memorandum of understanding (MoUs)

REFERENCES

1. Annual development plan 2024/2025, 2025/2026 and 2026/27.
2. County Budget Review and Outlook paper (CBROP, 2024&2025)
3. Nakuru County budget 2022/2023, 2023/2024, 2024/25
4. County Integrated Development Plan 2023-2027
5. MTP IV (BETA)
6. Approved Staff Establishment
7. Kenya Vision 2030

APPENDICES

Appendix 1: Analysis Of Performance Of Capital Projects (2024/25)

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
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Analysis of performance of Multi-Year Capital Projects (FY 2013/14 – 2024/25) Currently in the FY 2025/26 Budget

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
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Appendix 2: Summary Of Human Resource Requirements

DIRECTORATE	DESIGNATION/ POSITION TITLE	AUTHORIZ ED ESTABLIS HMENT	IN POST AS AT 30TH JUNE 2025	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
CULTURE	DIVISION OF CULTURE						
	Senior Assistant Director of Culture	1	0	0	1	0	0
	Assistant Director of Culture	1	0	0	0	0	0
	Principal Cultural Officer	2	0	0	1	0	0
	Chief Cultural Officer	3	0	0	0	0	0
	Senior Cultural Officer	5	0	0	0	0	0
	Cultural Officer II/ Cultural Officer I	8	0	0	3	2	2
	TOTAL CULTURE	20	0	0	5	2	2

Appendix 3: 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
	Programme: Promotion of Heritage and Socio-Cultural Diversity							
	Sub Programme: Socio-Cultural Development							
	Construction of masonry wall and gate at Naivasha Community Library	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
	Construction of masonry wall and Gate at Gilgil Community Library	HQ	HQ	6,000,000	2026/27	2026/27	6,000,000	
	SUB TOTAL			12,000,000			12,000,000	