



COUNTY GOVERNMENT OF NAKURU

PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR

FINANCE AND ECONOMIC PLANNING SUB SECTOR REPORT

MTEF 2026/2027 – 2028/2029

JANUARY 2026

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ABBREVIATIONS AND ACRONYMS

| | |
|----------------|---|
| ADP | Annual Development Plan |
| AGPO | Access to Government Procurement Opportunities |
| AIA | Appropriation in Aid |
| ASB | Accounting Standards Board |
| CBEF | County Budget Economic Forum |
| CBOs | Community Based Organisations |
| CBROP | County Budget Review and Outlook Paper |
| CIDP | County Integrated Development Plan |
| CoB | Controller of Budget |
| COMEC | County Monitoring and Evaluation Committee |
| COVID | Corona Virus Disease |
| CRA | Commission of Revenue Allocation |
| CSFP | County Fiscal Outlook Paper |
| FBOs | Faith based Organisations |
| FY | Financial Year |
| ICT | Information Communication Technology |
| IFMIS | Integrated Financial Information System |
| KDSP | Kenya Devolution Support Programme |
| KPI | Key Performance Indicator |
| M&E | Monitoring and Evaluation |
| MoU | Memorandum of Understanding |
| MTEF | Medium Term Expenditure Framework |
| MTR | Medium Term Review |
| NGO | Non – Governmental Organization |
| OCOB | Office of the Controller of Budget |
| PBB | Programme Based Budget |
| PFM | Public Financial Management |
| PGH | Provincial General Hospital |
| PPADA | Public Procurement and Disposal Act |
| PPP | Public Private Partnerships |
| PPRA | Public Procurement Regulatory Authority |
| PWD | Persons with Disabilities |
| SCOMECA | Sub-County County Monitoring and Evaluation Committee |
| SRC | Salaries and Remuneration Commission |

EXECUTIVE SUMMARY

The County Treasury, a key sub-sector within the Public Administration and International Relations (PAIR) Sector, is mandated under the Public Finance Management (PFM) Act, 2012 to provide leadership in the management of public finances and economic affairs. This sub-sector report reviews performance for the MTEF period 2022/23–2024/25 and sets out priorities and the financial plan for the period 2026/27–2028/29. The report is aligned to CIDP III (2023–2027), the ADP 2025/26, the CFSP 2025 and the fiscal framework in the CBROP 2025.

During the review period, the sub-sector made progress in institutional strengthening, infrastructure, revenue mobilisation and planning. Construction of the County Treasury Office Block reached 90 per cent completion rate, while two sub-county offices (Naivasha and Njoro) were constructed and equipped, and six offices renovated. Human resource capacity was enhanced through the recruitment of 41 staff, promotion of 51 officers and training of 193 staff in public finance management, audit, monitoring and evaluation, statistics and gender-responsive budgeting. Performance contracting and staff appraisals were rolled out, with an estimated 76 per cent implementation rate across directorates.

In public finance management, the Treasury consistently prepared and submitted key statutory documents—Budget Circulars, County Budget Review and Outlook Papers, County Fiscal Strategy Papers, Programme-Based Budget Estimates and quarterly implementation reports—within the required timelines. Own Source Revenue grew from approximately KSh 3.1 billion in 2022/23 to KSh 3.6 billion in 2024/25 against targets of KSh 3.4 billion and KSh 4.1 billion respectively, reflecting an average collection efficiency of about 87 per cent and a positive growth trend. Over the same period, overall budget absorption averaged about 76–77 per cent, with recurrent spending dominated by compensation to employees and operations and maintenance, and development resources channelled mainly to the Treasury office block, sub-county offices, ICT systems and asset management initiatives. Pending bills management also improved, with KSh 140 million settled in 2024/25 and verification of historical bills strengthened.

Economic planning and coordination functions recorded steady improvement. The sub-sector completed the third-generation County Integrated Development Plan and prepared Annual Development Plans, Annual Progress Reports and quarterly monitoring and evaluation reports

on time. Impact surveys were undertaken in selected sectors, and the County Information and Documentation Centre was progressively digitised, improving access to policy, planning and statistical information and supporting evidence-based budgeting by departments.

Despite these gains, the sub-sector faced several challenges. Externally, national policy changes, inflationary pressures, adverse weather events and episodes of civil unrest affected revenue performance and expenditure patterns. Emerging national reforms in accrual accounting, electronic government procurement and community health and social protection programmes imposed additional fiscal and capacity demands. Internally, the sub-sector grappled with resource constraints relative to its mandate, persistent pending bills, an incomplete asset register, weak revenue enforcement in some streams, frequent ICT disruptions, an ageing workforce, slow replacement of critical staff and the absence of a fully functional Audit Committee to guide follow-up on audit recommendations.

For the MTEF period 2026/27–2028/29, the County Treasury will prioritise completion and full operationalisation of the Treasury Office Block and other ongoing projects; strengthening of public finance management systems; enhanced mapping, automation and enforcement of revenue; consolidation of asset management and rollout of accrual accounting; and deepening of planning, statistics and monitoring and evaluation functions. The resource requirement for the sub-sector over the medium term is estimated at KSh 4.81 billion, KSh 5.16 billion and KSh 5.54 billion for FY 2026/27, 2027/28 and 2028/29 respectively, against CBROP ceilings of KSh 3.4 billion, KSh 3.68 billion and KSh 3.96 billion. This results in funding gaps of KSh 1.36 billion in FY 2026/27, KSh 1.47 billion in FY 2027/28 and KSh 1.58 billion in FY 2028/29.

To address the identified challenges and financing gaps, the sub-sector recommends: strengthening internal audit governance through operationalisation of a County Audit Committee; enforcing stricter commitment controls and prioritised settlement of verified pending bills; establishing and operationalising a contingency fund to deal with unforeseen obligations; accelerating revenue reforms through comprehensive source mapping, better tools of trade, enhanced legislation and public awareness; and developing a succession and capacity-building plan to address skills gaps and an ageing workforce. In addition, the Treasury will seek to improve coordination with the National Treasury and development partners, deepen external resource mobilisation and ensure that limited resources are directed to high-impact, legally mandated and revenue-enhancing interventions.

CHAPTER ONE

1.0 INTRODUCTION

This Sub-Sector Report presents a comprehensive review of the performance of the County Treasury during the Medium-Term Expenditure Framework (MTEF) period 2022/23–2024/25 and outlines the strategic priorities, resource requirements, and financing plan for the MTEF period 2026/27–2028/29. The report is prepared in compliance with the Public Finance Management (PFM) Act, 2012; the third-generation County Integrated Development Plan (CIDP 2023–2027); Annual Development Plan (ADP) 2025/26; County Fiscal Strategy Paper (CFSP 2025); and the County Budget Review and Outlook Paper (CBROP 2025).

The report provides an evidence-based assessment of programme performance, highlights key financial and non-financial achievements, identifies challenges encountered in implementation, and proposes future priorities to guide resource allocation within the Public Administration and International Relations (PAIR) Sector. It also analyses budget execution, pending bills, linkages with other sectors, and compliance with statutory deadlines and ceilings issued by the CBROP 2025.

1.1 Background

The establishment and operational framework of the County Treasury are well articulated in the Public Finance Management (PFM) Act, 2012 and further enhanced by the Executive Order No. 1 of 2023. The County Treasury's chief mandate includes the oversight, monitoring, and evaluation of the public finances and economic affairs of the County Government. The County Treasury is not only tasked with the pivotal role of coordinating the preparation of the County's annual budgets but also steers the guiding principles and controls the implementation of these fiscal plans. In its expanded role, the Treasury is entrusted with the crucial functions of managing the County's public debt and the strategic mobilization of financial resources, both from local and external sources, to fulfil the budgetary requisites of the County Government. The Treasury's responsibilities extend to the preparation of financial statements and safeguarding the integrity of government assets, acting as the chief custodian. Additionally, it is charged with the responsibility of formulating and executing financial and economic policies within the County. In a broader scope, the Treasury provides leadership and guidance in the acquisition and disposal of public assets, asserting its position

as a cornerstone in fostering transparent and efficient financial management and contributing to the economic development of the County. Further the treasury is mandated with the development of a county public investments management policy and the development and management of County statistics and socioeconomic database. The County Treasury Subsector is comprised of three departments headed by three Chief officers namely: Chief Officer Finance, Chief Officer Economic Planning and Revenue Administration and Chief Officer External Resource Mobilisation. The County Treasury has seven directorates including: Supply Chain Management; Revenue Administration; Internal Audit; Budget; External Resource Mobilisation; Finance (includes the asset management Unit, debt management Unit, accounting services Unit and financial reporting Unit); and Economic Planning (includes the Fiscal planning Unit, Monitoring and Evaluation Unit, Statistical Coordination Unit and the County Information and Documentation Centre).

Key statistics for the Department

| Area | Indicator | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|--|--|--|--|--|
| General Statistical Data | <ul style="list-style-type: none"> Total population Male Female | 1,142,335 1,156,840 | 1,165,380 1,182,469 | |
| Economic Planning and Development Statistics | <ul style="list-style-type: none"> Gross County Product (GCP): Current prices, Ksh. Millions Poverty Rate: Percentage of the population living below the poverty line. Sectoral Contribution to GCP: Agriculture, Forestry, and Fishing Transport and Storage Wholesale and Retail Trade | 600,518 39.4(2021) 21.8% 16% 10.7% | - 39.4(2021) - - - | |
| Revenue Statistics | <ul style="list-style-type: none"> Total Revenue Collected | OSR 1,611,062,682 FIF 1,519,361,041 Total 3,130,423,723 | 1,843,150,072 1,468,498,216 3,311,648,288 | 1,850,139,821.3 1,797,785,103.3 3,647,924,924.5 |
| | Top Revenue Sources | - Trade License (SBP) - Property tax (Land Rates) - Parking fees - Royalties - Advertising | - Trade License (SBP) - Property tax (Land Rates) - Parking fees - Royalties - Advertising | - Trade License (SBP) - Property tax (Land Rates) - Royalties - Parking fees - Advertising |
| | Revenue Collection Efficiency: Percentage of revenue collected compared to the target. | 87% | 82% | 87% |

| Area | Indicator | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|-----------------------------------|--|--------------------------------|--------------------------------|--------------------------------|
| | Year-on-Year Revenue Growth: Annual increase or decrease in revenue collection. | -3.9% | 5.8% | 16% |
| Revenue Administration Statistics | <ul style="list-style-type: none"> Number of Registered Taxpayers: Total individuals and businesses registered for tax purposes. Tax Compliance Rate: Percentage of taxpayers meeting their tax obligations. | 77,304 92.6% | 95,870 81.6% | |
| Budget Statistics | Total Budget Allocation: Total funds allocated for the financial year. Budget Execution Rate: Percentage of the budget spent versus the total allocation. Percentage of the budget allocated to development projects. | 21,209,698,916 71% 39.3% | 23,310,531,513 70% 41.5% | 23,980,402,312 65% 38.8% |
| External Resource Mobilization | Amount mobilized: Government agencies Development partners Private sector Donors Resource Gap: Resource requirement against allocation Development partners commitment against actual disbursement | - | - | - |

1.2 Sector Vision and Mission

Vision

A model of accountability and excellence in county service delivery

Mission

To provide overall leadership in management of public finances and economic affairs.

1.3 Strategic Goals/Objectives of the Sector

The strategic objectives guiding the County Treasury include:

- i. Provide financial and economic policy leadership to steer sustainable county development.
- ii. Promote prudent economic, financial, and fiscal management to support economic growth and stability.

- iii. Enhance good governance, transparency, and accountability in the management of public resources.
- iv. Strengthen the county's planning, budgeting, coordination, monitoring, and evaluation frameworks for improved development outcomes.
- v. Promote a competitive business environment and public–private partnerships (PPP) to support investment and economic transformation.

1.4 Sub Sectors and their Mandates

The County Treasury draws its main mandate – from Section 104 of the Public Finance Management Act, 2012. In accordance to the Act, the County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county government.

The key responsibilities include:

- a) Formulating and implementing financial and economic policies.
- b) Coordinating preparation and execution of the county budget.
- c) Preparing annual estimates of revenue and expenditure.
- d) Mobilizing resources to fund county priorities.
- e) Managing public debt and developing a framework for debt control.
- f) Consolidating financial statements and maintaining the County Revenue Fund.
- g) Ensuring effective expenditure control and budget adherence.
- h) Maintaining asset registers and safeguarding public property.
- i) Providing technical assistance to county departments on financial management.
- j) Monitoring compliance of county entities with the PFM Act.
- k) Issuing guidelines and circulars on financial and budgetary matters.
- l) Strengthening intergovernmental fiscal relations.
- m) Facilitating public participation in planning and budgeting.
- n) Managing county statistics and socio-economic data systems.

1.5 Role of Sector Stakeholders

To achieve its mandate, the County Treasury works with various stakeholders who have an interest or are affected by the implementation of sub-sector programmes. These stakeholders are from the national government and County levels of government, the private sector,

members of the public and development partners. The following matrix maps out the sub-sector's stakeholders their role and relevant expectations within the sub sector.

| Stakeholder | Role of the Stakeholder | Stakeholder's Expectation | Organization's Expectation |
|--|---|--|--|
| General Public | <ul style="list-style-type: none"> ▪ Engage in Public Participation. ▪ Fulfilment of obligation/ requirements to access services. ▪ Participate in budget preparation process by highlighting projects to be undertaken at ward level. ▪ Social audit i.e., pinpoint areas where they believe there is wastage of public funds. | <ul style="list-style-type: none"> ▪ Good governance. ▪ Inclusive and equitable socio-economic growth and development. ▪ Improved service delivery. ▪ Equitable resource distribution. ▪ Transparency and accountability. ▪ Civic Education. | <ul style="list-style-type: none"> ▪ Public Participation. ▪ Compliance with County regulations. ▪ Identification of impactful ward priority projects. ▪ Conduct social audits. |
| Line County Departments | <ul style="list-style-type: none"> ▪ Ensure prudent use of financial resources. ▪ Timely reporting. ▪ Create an enabling environment for improved service delivery. ▪ Proper documentation and maintenance of assets. | <ul style="list-style-type: none"> ▪ Equitable resource distribution. ▪ Technical assistance. ▪ Timely disbursement of funds. | <ul style="list-style-type: none"> ▪ Fiscal discipline and operational efficiency. ▪ Transparency and accountability. ▪ Provision of services efficiently, fairly and objectively. ▪ Sharing of information on policy and legal framework changes. |
| National Treasury and State Department for Economic Planning | <ul style="list-style-type: none"> ▪ Timely disbursement of funds. ▪ Policy leadership in financial and fiscal matters. ▪ Roll-out of the County budget in the IFMIS system. | <ul style="list-style-type: none"> ▪ Efficient and management of County public finances. ▪ Timely reporting. ▪ Adherence to legal frameworks. | <ul style="list-style-type: none"> ▪ Policy, legal, and regulatory framework. ▪ Technical assistance. ▪ Sharing of information on policy and legal frameworks changes. ▪ Timely disbursement of funds. |
| PFM Institutions (Commission for Revenue Allocation (CRA), Salaries and Renumeration Commission (SRC), Controller of Budget (COB), Office of Auditor General (OAG), Accounting Standards Board (ASB)) | <ul style="list-style-type: none"> ▪ CRA develops effective revenue sharing formulas that guarantee equitable sharing of revenue. ▪ SRC implements policies that helps to manage wage bill at the County. ▪ The COB approves the budget in time and guides the budget implementation process. ▪ OAG audits County expenditure. ▪ ASB provides guidelines on the preparation of final financial statements. | <ul style="list-style-type: none"> ▪ Prudent management of County public finances. ▪ Timely reporting. ▪ Adherence to legal frameworks. | <ul style="list-style-type: none"> ▪ Clear policy guidelines. ▪ Technical assistance. ▪ Sharing of information on policy and legal frameworks changes. |
| IGTRC | <ul style="list-style-type: none"> ▪ Asset and Function Transfers | <ul style="list-style-type: none"> ▪ Adherence to legal frameworks. | <ul style="list-style-type: none"> ▪ Technical assistance. |
| County Assembly | <ul style="list-style-type: none"> ▪ Timely approval of legislative bills including the Appropriation Bill and Finance Bill. ▪ Budget implementation oversight. | <ul style="list-style-type: none"> ▪ Equitable allocation and timely disbursement of resources. | <ul style="list-style-type: none"> ▪ Timely approval of budgets and policies. ▪ Policy direction and guidance. ▪ Cordial relations. ▪ Good governance. |

| Stakeholder | Role of the Stakeholder | Stakeholder's Expectation | Organization's Expectation |
|---|--|---|---|
| | <ul style="list-style-type: none"> ▪ Consultation, cooperation and collaboration. | <ul style="list-style-type: none"> ▪ Equitable growth and development. | <ul style="list-style-type: none"> ▪ Complementing DoFEP's M&E efforts. |
| Private sector | <ul style="list-style-type: none"> ▪ Public Private Partnership. ▪ Provision of funds for financing the budgetary deficit. ▪ Increase public awareness. ▪ Participate/guidance in drafting policies. ▪ Participate in budget making process. | <ul style="list-style-type: none"> ▪ Conducive environment for growth. ▪ Service delivery. ▪ Fair taxation. ▪ Transparency and accountability. | <ul style="list-style-type: none"> ▪ Collaboration with the County under Public Private Partnership (PPP). ▪ Increase investment opportunities. ▪ Public participation. ▪ Compliance with County regulations. |
| Civil Society Organizations (NGOs/CBOs/FB Os) | <ul style="list-style-type: none"> ▪ Compliment and supplement the government in service delivery. ▪ Mobilization and Engagement in Public Participation. ▪ Participate in budget preparation process. ▪ Pinpoint areas where they believe there is wastage of public funds. | <ul style="list-style-type: none"> ▪ Inclusive and equitable socio-economic growth and development. ▪ Service delivery. ▪ Equitable resource distribution. ▪ Transparency and accountability. | <ul style="list-style-type: none"> ▪ Collaboration with the County in delivering civic education. ▪ Supplement the County government's service delivery initiatives. ▪ Public Participation. ▪ Identification of impactful County priority programmes/projects. ▪ Conduct social audits. |
| Development Partners | <ul style="list-style-type: none"> ▪ Provision of financial and technical assistance. | <ul style="list-style-type: none"> ▪ Transparency and accountability. ▪ Service delivery. ▪ Equitable resource distribution. | <ul style="list-style-type: none"> ▪ Complement the County government's service delivery initiatives. ▪ Public Participation. ▪ Identification of impactful County priority programmes. |
| CBEF | <ul style="list-style-type: none"> ▪ Provide means for consultation by the County Government on preparation of County plans and the budget process. ▪ Coordination and collection of views from the public during the budgeting process. | <ul style="list-style-type: none"> ▪ Transparency and accountability. ▪ Service delivery. ▪ Equitable resource distribution. | <ul style="list-style-type: none"> ▪ Participation in policy formulation and execution. ▪ Identification of impactful County priority programmes. |
| Professional Bodies | <ul style="list-style-type: none"> ▪ Promotion of code of ethics and professional standards. | <ul style="list-style-type: none"> ▪ Professionalism in service delivery. ▪ Adherence to set professional standards. | <ul style="list-style-type: none"> ▪ Ethical and professional standards. ▪ Technical assistance. |
| Suppliers and Contractors | <ul style="list-style-type: none"> ▪ Supply goods and services. ▪ Completion of County development projects. | <ul style="list-style-type: none"> ▪ Timely payment for goods and services. ▪ Transparency and accountability. ▪ Conducive business environment. | <ul style="list-style-type: none"> ▪ Delivery of quality goods, services and projects. ▪ Adherence to timelines stipulated in the contract(s). ▪ Provision of sufficient project documentation for payments. |

CHAPTER TWO

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

This chapter presents the performance of the County Treasury over the three-year MTEF period, highlighting achievements across programmes and sub-programmes, the delivery of planned outputs, progress against key performance indicators (KPIs), expenditure performance, and the status of pending bills. The analysis integrates both financial and non-financial performance to assess how effectively planned interventions were implemented.

2.1 Review of Sector Programmes/Sub-Programmes/Projects-Delivery of Outputs/ Key Performance Indicators (KPI)/Targets

The sub-sector expenditure performance during the MTEF period was Kshs. 1,507,117,634 in 2022/2023(76%), Kshs. 2,159,113,400 in 2023/24 (76%) and Kshs. 1,844,862,911 in 2024/25 (77%) against Kshs. 1,989,881,703 in 2022/2023, Kshs. 2,853,855,542 in 2023/24 and Kshs. 2,387,331,401 in 2024/25 allocations.

Under Administration, Planning, and Support Programme focuses on providing efficient support services within the County Treasury. Over the MTEF period 2022/23 to 2024/25, the sub-sector made progress in administration and planning, personnel services, budget formulation coordination and management including; developing five county policies (i.e., County Transport Policy, Asset & Liability management policy, Risk Management Policy and Strategic Partnerships policy), county treasury office block is at 90 per cent completion rate with landscaping, gate installation and equipping as outstanding works, constructed and equipped two sub county offices in Naivasha and Njoro, and renovated six offices; Accounts, Admins Cash Management and CO Economic Planning among others. Under personnel services 41 staffs were recruited nine contracted and 32 casual staffs, promoted 51 staff, staff capacity was enhanced through training of 193 staffs on short course programs through partners support and implemented 76 percent of Performance Management Systems.

To promote prudent financial management and internal controls, the sub-sector adhered to legal frameworks and guidelines governing various aspects, including budget formulation, procurement, and public finance. This commitment resulted in the timely preparation and submission of essential documents such as Budget Circular, County Budget Review and Outlook Paper (CBROP), County Fiscal Strategy Paper (CFSP), Sector reports, and Budget

estimates. The subsector also achieved notable performance in Own Source Revenue collection of with Ksh. 3.1 billion, Ksh. 3.36 billion and Ksh. 3.6 billion against a target of Ksh. 3.4 billion, Ksh. 3.9 billion and Ksh. 4.1 billion for the FY 2022/23, FY 2023/24, FY 2024/25 respectively. This indicates 16 percent revenue growth rate and an average of 87 percent revenue collection efficiency.

The subsector also prioritized risk-based and value-for-money audits to strengthen internal control systems and ensure transparency. During this period, annual financial statements were prepared in compliance with the PFM Act 2012. Particularly, the County Treasury successfully settled pending bills worth Ksh 140 million against a stock of eligible pending bills of Ksh. 170m thus demonstrating a commitment to debt management and financial credibility. Furthermore, the department procured the Asset management system with 40% of valued asset categories captured in the system, asset tagging is at 70% and processing of county asset ownership documents at 30% implementation rates. Additionally, 100 percent compliance with the AGPO program and the issuance of financial advisories on expenditure control highlighted a robust commitment to regulatory adherence and transparency.

In reducing the county's resource gap, the department successfully added 53 new organizations to its donor portfolio, developed 28 proposals & concept notes aiming areas of collaborations in agriculture, health, ICT, youth incubation, disaster management initiatives, revenue enhancement, research among others. Moreover, the county negotiated & signed five donor agreements and externally mobilized Ksh. 1.55M.

Under the Economic and Financial Policy Formulation and Management Programme, the County Treasury provided a comprehensive framework for the formulation, analysis, and management of fiscal & monetary policies. Over the MTEF period, several critical planning documents were prepared and submitted to the County Assembly and published to increase public access to information. The documents included; Annual Development Plans, Annual Progress reports, and County debt management papers. The completion of the third-generation CIDP 2023-2027, County Statistical Abstract (CSA) 2022 and the preparation of key statutory planning documents aligned with the PFM Act, 2012 (i.e., ADP 2022/23-2024/25, APR 2021/22 – 2023/24, Quarterly progress & Monitoring and Evaluation Reports) further demonstrate the subsector's commitment to effective planning and management. Additionally, carried out an impact survey on the extent of devolution of service delivery, health sector projects, education stalled projects, county markets, donor projects

and national government projects in the county. Additionally, data needs and County Statistical Abstract (CSA) Awareness Survey was conducted, successfully sensitizing 23 officers from both the county and national government on county statistics and 40 staff sensitized on gender statistics.

The table below details the achievements of the sector during the MTEF period under review:

Table 1: Sector Programme Performance Reviews

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks | | |
|--|---|----------------|---------|---------|-----------------|---------|---------|---|--|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | | | |
| PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES | | | | | | | | | | |
| Outcome: Effective and efficient service delivery to clients and stakeholders | | | | | | | | | | |
| 1.1 Administration and Planning | Rate of implementation of the strategic plan | - | 20 | 20 | - | 0 | 10 | Ongoing Strategic Plan (2024-2027) implementation. | | |
| | Number of policies developed | - | 6 | 6 | - | 2 | 3 | Participated in the County Transport Policy, Asset & Liability management, Risk Management Policy developed and Strategic Partnerships policy but awaiting approval by the cabinet. | | |
| | Completion rate of the County Treasury Office Block | 100 | 1 | 93 | 37 | 65 | 90 | Ongoing installation of the gate is ongoing, and landscaping & equipping as outstanding works. | | |
| | Furnishing of offices (rate) | - | 100 | - | - | 0 | - | Development of specifications & requisition for equipping to be done. | | |
| | Number of Sub-County offices constructed and equipped | 3 | 1 | - | 0 | 2 | - | Offices constructed/equipped in Njoro and Naivasha sub county | | |
| | Number of offices renovated | 1 | 2 | 2 | 2 | 4 | 0 | 6 offices renovated including Accounts, Admin's, Cash Management, and C.O Economic Planning, among others. | | |
| 1.2 Personnel Services | Compensation to employees (Ksh. M) | 611 | 3 | 552 | 510 | 488.77 | 490.12 | All county treasury staff compensated as per the schedule. | | |
| | Number of staff recruited | - | 100 | - | - | 41 | - | 41 staff recruited i.e., nine contracted and 32 casual staffs | | |
| | Number of contractual staff recommended for absorption to P&P | - | 14 | 76 | - | 14 | 76 | Economists, accountants, finance officers and supply chain officers recommended for absorption. Recommendations forwarded to the CPSB for consideration. | | |
| | Number of staff promoted | - | 3 | 50 | 46 | 5 | 26 | 46 promoted during FY 2022/23, 5 in FY 2023/24 and 26 revenue officers promoted in FY 2024/25. | | |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks | |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | | |
| | Number of staff replaced | - | 0 | 21 | - | 0 | 0 | Exiting staff through natural attrition but not replaced. | |
| | Number of staff trained on short course programs | 200 | 50 | 250 | 187 | 122 | 193 | Target met. Partner's assistance boosted the trainings. Training includes: public-private partnership audit, Forensic Audit Practical Skills Workshop, Gender intelligence, reporting & budgeting, M&E, policy making process and mental wellness. | |
| | Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS) | - | 50 | 100 | - | 97 | 76 | Draft PCs prepared and signed by all parties and cascaded as SPAS for all directorates. | |
| 1.3 Financial Services | Allocation to car loan account (Ksh. M) | 20 | 21 | 10 | 0 | 20 | 10 | Allocated and beneficiaries identified. | |
| | Allocation to mortgage loan account (Ksh. M) | 40 | 250 | 35 | 0 | 50 | 35 | | |
| PROGRAMME 2: PUBLIC FINANCE MANAGEMENT | | | | | | | | | |
| Outcome: Improved public finance management | | | | | | | | | |
| 2.1 Budget Formulation, Coordination and Management | Number of trainings conducted on budgetary process | - | 2 | 2 | 5 | 1 | 2 | Trained ward, deputy sub county & sub county administrators and Efficiency Monitoring Unit trained on the budget process. | |
| | Budget circular released | 30th August 2022 | 30th August 2023 | 30th August 2024 | 30th August 2022 | 30th August 2023 | 30th August 2024 | This was issued on 30 th August of every FY, disseminated to all recipients and uploaded in the county website. | |
| | Budget Review and Outlook Paper submitted | 30th September 2022 | 30th September 2023 | 30th September 2024 | 30th September 2022 | 30th September 2023 | 30th September 2024 | The CBROP were submitted to cabinet by 30 th September of every FY and thereafter submitted to the county assembly. | |
| | County Fiscal Strategy Paper submitted | 28th February 2023 | 28th February 2024 | 28th February 2025 | 28th February 2023 | 28th February 2024 | 28th February 2025 | Submitted by 28 th February of every FY. | |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|--|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| 2.1 Budgeting and Financial Management | Budget Estimates submitted | 30th April 2023 | 30th April 2024 | 30th April 2025 | 30th April 2023 | 30th April 2024 | 30th April 2025 | Submitted by 30 th April of every FY to the county assembly |
| | Annual Cashflow Projection Statement submitted by 15 th June | 15th June 2022 | 15th June 2023 | 15th June 2025 | 15th June 2022 | 15th June 2023 | 15th June 2025 | Submitted by 15 th June of every FY to COB, PS national treasury, and chair IBEC |
| | Quarterly Budget Implementation reports | 4 | 4 | 4 | 4 | 4 | 4 | All quarterly reports prepared. |
| | Number of budget public participation fora held | 2 | 3 | 3 | 2 | 3 | 4 | ADP, Inter-departmental sector hearings, CFSP 2025 and budget estimates undertaken. |
| | Number of public participation reports prepared | - | 3 | 3 | 2 | 3 | 3 | ADP, Inter-departmental sector hearings, CFSP 2025 and budget estimates PP reports prepared. |
| | Number of CBEF meetings held | - | 5 | - | - | 0 | - | CBEF has been appointed. |
| 2.2 Resource Mobilisation | Percentage of revenue sources mapped | 100 | 50 | 80 | 0 | 0 | 0 | Mapping of revenue sources is set to begin. |
| | Amount of OSR collected (Ksh. Billions) | 3.4 | 3.9 | 4.1 | 3.1 | 3.362 | 3.6 | There was an average of 82% achievement rate in OSR collection. |
| | Percentage of automated revenue sources | 100 | 80 | 85 | 30 | 30 | 30 | Eight sources mapped but awaiting full automation. |
| | Finance bill prepared and submitted | 1 | 1 | 1 | 1 | 1 | 1 | Finance bill 2023, 2024 & 2025 prepared and submitted to the County assembly. |
| | Quarterly revenue reports submitted | - | 4 | 4 | 4 | 4 | 4 | All quarterly revenue reports prepared and submitted. |
| | County Annual Taxpayer Day held | - | 1 | - | - | - | - | County annual taxpayer day not held. |
| | Number of revenue staff trained | 100 | 300 | 300 | 35 | 17 | 17 | 69 staff trained on various aspects including TADAT, Training on Revenue management & enhancement strategy and accrual accounting. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|--------------------|--|----------------|---------|---------|-----------------|---------|---------|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | Number of vehicles procured | 5 | 3 | - | 0 | 0 | - | Limited budget |
| | Clean-up of revenue database (%) | - | 100 | - | - | 0 | - | Cleansing of revenue database to be done. |
| 2.3 Internal Audit | Number of vehicles procured | - | 1 | - | - | 0 | - | There was no budgetary allocation. |
| | Number of audit staff trained | 27 | 27 | 27 | 24 | 29 | 25 | 78 staff trained. Training on forensic audit, public-private partnership audit, Risk Management, Global Standards in Internal Audit, e-GP, GIAS & risk management and ICPAK Annual course. |
| | Quarterly audit reports submitted | 4 | 4 | 4 | 4 | 4 | 4 | Quarterly reports prepared. |
| | Quarterly Audit committee meetings held | 4 | 4 | 4 | 1 | 0 | 0 | Audit committee not constituted. |
| | Number of audit committee members trained | - | 6 | 6 | 0 | 0 | 0 | Audit committee not constituted. |
| | Number of auditable areas performed on TEAMATE | - | 2 | - | - | 0 | - | Audit system not yet in place |
| | Number of system-generated reports Certified | - | 2 | - | - | 0 | - | Audit system not yet in place |
| | Number of officers trained on effective expenditure management practices | - | - | 80 | - | - | 12 | Training done by ICPAK on expenditure and forensic audit, sponsored by the County Treasury |
| 2.4 Procurement | Number of supply chain staff trained | 45 | 56 | 56 | 15 | 30 | 59 | Trained on public procurement and asset disposals process by PPRA. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|---------------------------------|--|----------------|----------------|-------------------|-----------------|----------------|-------------------|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | Number of vehicles procured | 2 | 1 | - | 0 | 0 | - | Limited budget. |
| | Number of storage containers procured | - | 2 | 1 | - | 1 | 0 | One storage container purchased. |
| | Number of bulk filers procured | - | 2 | - | - | 0 | - | Limited budget |
| | Proportion of procurement budget to AGPO (%) | 30 | 30 | 30 | 30 | 30 | 38 | 100% compliance on AGPO groups |
| | Annual procurement plans submitted | 30th Sept 2022 | 30th Sept 2023 | By 30th Sept 2024 | 30th Sept 2022 | 30th Sept 2023 | By 30th Sept 2024 | Submitted by 30 th September of every FY and additional plan for subsequent Supplementary budgets. |
| | Proportion of procurement professional opinions prepared | 100 | 100 | 100 | 100 | 100 | 100 | Opinions prepared for all procurable projects and items under the procurement plan. |
| | Quarterly reports submitted to PPRA | 4 | 4 | 4 | 4 | 4 | 4 | All quarterly reports submitted to PPRA. |
| | Number of asset disposal plans prepared | - | 1 | 1 | 0 | 0 | 1 | Awaiting finalization of valuation and disposal assessment. |
| | Asset disposal activities undertaken | 1 | 1 | 1 | 0 | 0 | 0 | |
| 2.5 Public Finance & Accounting | Number of accounting staff trained | 50 | 150 | 155 | 50 | 104 | 51 | Accountants trained on various courses i.e., ICPAK Annual Conference, Cash Management & Accounts Receivables, Forensic Audit Practical Skills Workshop, ICPAK Training, ESAMI, ICPAK Annual Seminar and financial reporting forum for Level IV & V public hospitals accountants. |
| | Quarterly financial reports prepared and submitted | 4 | 4 | 4 | 4 | 4 | 4 | All quarterly financial reports prepared and submitted to COB, auditor general, National Treasury etc. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|---------------|--|----------------|----------------|----------------|-----------------|----------------|----------------|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | Annual financial statements prepared and submitted | 30th Sept 2022 | 30th Sept 2023 | 30th Sept 2024 | 30th Sept 2022 | 30th Sept 2023 | 30th Sept 2024 | Done in quarter 1 of every FY. |
| | Number of financial advisories on expenditure control issued to line departments | 4 | 4 | 3 | 7 | 4 | 6 | Advisory on consolidation of fuel and common user goods, AIEs, Advisory on the implementation of the Approved Budget FY 2024/25 Guidelines for the implementation of FY 2024/2025 Medium Term Budget (Q1) |
| | Number of AIEs prepared and issued | - | 17 | 17 | 17 | 414 | 28 | Included AIE for development, O&M, special AIEs and compensation to employees. |
| | Proportion of County assets valued | - | 50 | 80 | - | 70 | 70 | 70 % - lands & buildings, 90% motor vehicles, furniture, fittings and ICT equipment not valued. |
| | Asset management system in place | 1 | - | 1 | 0 | 0 | 1 | System procured but awaiting payment & commissioning. |
| | Asset management system maintained and updated | - | - | 1 | 0 | 0 | 0 | System development is complete but awaiting payment & commissioning. |
| | Proportion of assets captured in the asset management system | - | - | 70 | - | 0 | 40 | All computers, furniture and fittings are captured in the system. |
| | Number of officers trained on the asset management system/process | - | 115 | - | 3 | 117 | - | 120 officers were trained. |
| | Proportion of assets tagged | - | 50 | 70 | - | 0 | 70 | Health facilities are yet to be done. |
| | Proportion of County assets ownership documents processed | - | 30 | 60 | - | 0 | 30 | 50% - motor vehicles, 30%-land and some awaiting transfer from IGTRC. |
| | Motor vehicle acquired | - | 1 | - | - | 0 | - | No budgetary allocation. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | Asset policy implementation (%) | - | 25 | 60 | - | 0 | 0 | Asset policy developed but awaiting approval by the National Treasury and CEC. |
| 2.6 Debt Management | Number of DMU officers trained | - | 5 | 5 | - | 1 | 2 | Transition to accrual training by The National Treasury PSASB workshop. |
| | County Medium Term Debt Strategy | 28th February 2023 | 28th February 2024 | 28th February 2025 | 28th February 2023 | 28th February 2024 | 28th February 2025 | CMTDS paper prepared annually and submitted to all relevant institutions. |
| | Pending bills resolution amount (Ksh Millions) | 400 | 500 | 280 | 366.8 | 300.3 | 140 | KPLC bill, court decrees and ELRC rulings settled. |
| 2.7 External Resource Mobilization (ERM) | Number of staff trained | 15 | 10 | 3 | 0 | 0 | 2 | Two officers trained on Gender intelligence, reporting and budgeting, strategic fund raising and resource mobilization. |
| | Number of officers trained on ERM | - | 15 | 15 | - | 16 | 2 | 16 ERM champions trained. Two officers trained on Gender strategic fund raising and resource mobilization. |
| | County ERM policy | 0 | 1 | 0 | 0 | 0 | 0 | Draft Policy in place, awaiting approval. |
| | Implementation of County ERM Policy | - | - | 10 | - | - | 0 | Draft Policy in place, awaiting approval. |
| | Number of motor vehicles procured | - | 1 | 1 | - | 0 | 0 | Limited budget. |
| | External Resource Mobilization Action Plan | - | 1 | 0 | 0 | 0 | 0 | Action plan not in place |
| | Number of new donors Identified/mapped | - | 100 | 50 | 50 | 57 | 53 | Forum CIV, PPDP ILO; CEDGG; UNDESA new organizations added to the county donor portfolio. Mapping is continuously being done. |
| | Number of concept notes/proposals developed and submitted to donors | 5 | 20 | 20 | 0 | 5 | 23 | Concept notes presented to donors and proposals done include for Nakuru East and West Sports Stadium, Disaster management- fire engine and equipment, |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|---|--|----------------|---------------|---------------|-----------------|---------------|---------------|---|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | | | | | | | | MKU Partnership, Revenue enhancement, Dairy goats farmers training, Alms house facelift-Rehabilitation of Naivasha Disaster management Centre, GBV, PWD info System, Education, youth and Health. |
| | Number of donor agreements negotiated and signed | - | 3 | 5 | - | 2 | 3 | 5 donor agreements negotiated and signed. Ongoing discussions and negotiation with MKU on collaborations in agriculture, health, ICT, youth incubation and research, FAO training for Goat Farmers & PWD info system, Safaricom (Revenue enhancement & Empowerment for SMEs & Youth in the creative and digital economy-negotiated not signed), Safaricom-Education, Health Empowerment for SMEs & Youth in the creative and digital economy-negotiated not signed) |
| | Amount mobilized (Ksh. million) | 0.003 | 0.5 | 50 | 0 | 0 | 1.55 | To re initiate the County Credit Rating Initiative CCI. Approximately Ksh. 450,000 for accommodation and conference during training by Practical Action.500,000 GBV System, 600,000-FAO training for Goat farmers. |
| | County Credit Rating Report | - | 1 | 1 | - | 0 | 0 | Delayed implementation of CCI recommendations. |
| PROGRAMME 3: COUNTY ECONOMIC PLANNING AND COORDINATION | | | | | | | | |
| Outcome: Improved economic planning and coordination | | | | | | | | |
| 3.1 Fiscal Planning | Annual Development Plan prepared and submitted | 1st Sept 2022 | 1st Sept 2023 | 1st Sept 2024 | 1st Sept 2022 | 1st Sept 2024 | 1st Sept 2024 | The ADP prepared and submitted to the county assembly by 1 st September of every FY. |
| | Annual workplan prepared | 1 | 1 | 1 | 1 | 1 | 1 | Annual work plan prepared for every FY. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|--|--|----------------|----------------|----------------|-----------------|----------------|----------------|---|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| 3.2 Monitoring and Evaluation/ Statistical data management | Number of staff trained | 25 | 30 | 30 | 1 | 17 | 14 | Economists trained on Annual ESK conference, SMC, Psychosocial and mental wellness workshop, PPMP and M&E. |
| | Equipping of the County Information and Documentation Centre (%) | - | 40 | 50 | - | 100 | 50 | Annual updating exercise conducted and concluded. MDCAs publications, implementing partners' publications etc. Data is updated continuously. |
| | Annual update of CIDC | - | 1 | 1 | 1 | 1 | 1 | |
| | Implementation rate of digitization of the CIDC | - | 40 | 40 | - | 40 | 40 | Electronic records are continuously updated. |
| 3.2 Monitoring and Evaluation/ Statistical data management | Annual Progress Review Report prepared | 30th Sept 2022 | 30th Sept 2023 | 30th Sept 2024 | 30th Sept 2022 | 30th Sept 2024 | 30th Sept 2024 | APR prepared and disseminated to county departments by 30 th September of every FY. |
| | County M&E plan | 1 | 1 | 1 | 1 | 1 | 1 | Achieved for every FY. |
| | Quarterly M&E reports prepared | 4 | 4 | 4 | 4 | 4 | 4 | Quarterly reports prepared and disseminated |
| | Rate of e-CIMES adoption and roll out | - | 20 | 70 | - | 0 | 0 | Awaiting further guidance from the State Department for Economic Planning |
| | Number of officers trained on e-CIMES | - | 80 | 80 | - | 0 | 0 | Awaiting further guidance from the State Department for Economic Planning |
| | Number of vehicles procured | 1 | - | 0 | 0 | 0 | 0 | Limited budget |
| | County Sectoral Investment Impact Surveys conducted | - | 1 | 1 | - | 1 | 4 | Surveys conducted covering county bursary, agricultural inputs, among other programmes. Extent of Administration services, health, education and markets undertaken in between 24th and 28th March, 2025. |
| | Updated County statistical database | 1 | 1 | 1 | 1 | 1 | 1 | Updated information from KDHS 2022. County Socio-Economic Profile prepared. |

| Sub Programme | Key Performance Indicators | Planned Target | | | Achieved Target | | | Remarks |
|---------------|--|----------------|---------|---------|-----------------|---------|---------|--|
| | | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 | |
| | Updated Nakuru County Statistical Abstract | 1 | 1 | 1 | 0 | 0 | 0 | CSA 2022 prepared. Proposals for CSA 2024 prepared and collection of internal data (census and survey data) undertaken. Re-prioritized for FY 2025/26. |
| | Number of personnel sensitized on statistics | - | 40 | 40 | - | 40 | 23 | Economists and departmental gender champions sensitized on gender statistics. Conducted a data needs and CSA Awareness Survey, which managed to sensitize 23 officers from both the County and the national Government on county statistics. |

2.2 Expenditure Analysis

2.2.1 Analysis of Programme Expenditures

This section analyses the Sub-sector's expenditure by programme and economic classification. The analysis provides trends of both the allocations and actual expenditures for the MTEF period 2022/23 to 2024/25.

The analysis of the sub-sector's expenditure indicates marginal increase in the allocations to the subsector from Ksh. 1.98 billion in FY 2022/23 to Ksh. 2.9 billion in FY 2023/24 and Ksh. 2.3 billion in FY 2024/25. The actual expenditure for the period was Ksh. 1.5 billion, Ksh 2.1 billion and Ksh. 1.8 billion, translating to 76 percent, 76 percent and 77 percent budget absorption rate respectively as shown in Table. 2.

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 |
| Programme 1: Administration, Planning and Support Services | | | | | | |
| S.P 1.1 Administration Services | 502,624,580 | 1,114,617,748 | 1,174,336,552 | 301,598,753 | 1,001,296,269 | 881,959,364 |
| S.P 1.2 Personnel Services | 542,219,959 | 537,417,560 | 535,593,678 | 508,265,908 | 505,077,908 | 493,055,950 |
| S.P 1.3 Financial Services | 100,000 | 90,300,000 | 45,000,000 | - | - | 45,000,000 |
| Total Programme 1 | 1,044,944,539 | 1,742,335,308 | 1,754,930,230 | 809,864,661 | 1,506,374,177 | 1,420,015,313 |
| Programme 2: Public Finance Management | | | | | | |
| SP 2.1: Budget Formulation, Coordination and Management | 143,136,327 | 243,804,981 | 145,610,135 | 132,859,610 | 182,995,519 | 99,781,945 |
| SP 2.2: Resource Mobilization | 74,135,615 | 89,040,482 | 67,951,004 | 53,245,280 | 49,015,899 | 33,814,302 |
| SP 2.3 Internal Audit | 41,541,286 | 39,393,711 | 14,460,260 | 26,298,787 | 25,071,758 | 7,454,434 |
| SP 2.4 Procurement | 16,496,468 | 18,079,814 | 12,002,672 | 9,119,513 | 4,095,952 | 6,743,510 |
| SP 2.5: Public Finance & Accounting | 25,991,207 | 24,361,432 | 16,200,650 | 16,237,288 | 12,384,014 | 10,603,532 |
| SP 2.6 Debt Management | 436,934,568 | 531,985,626 | 282,956,067 | 377,544,811 | 292,163,968 | 191,456,364 |
| SP 2.7: External Resource Mobilization | 11,226,488 | 10,383,988.00 | 9,137,500.00 | 7,018,453 | 4,189,497 | 6,406,795 |
| Total Programme 2 | 749,461,959 | 957,050,034 | 548,318,288 | 622,323,742 | 569,916,607 | 356,260,882 |
| Programme 3: County Economic Planning and Coordination of Policy Formulation | | | | | | |
| SP 3.1 Fiscal Planning | 47,087,852 | 40,684,648 | 27,076,213 | 35,268,286 | 25,881,103 | 12,898,280 |
| SP 3.2 Monitoring and Evaluation / Statistical Data Management | 9,712,617 | 9,191,340 | 4,551,450 | 5,586,569 | 4,817,542 | 3,256,492 |

| 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 |
| SP 3.3 KDSP Programme | 138,674,736 | 104,594,212 | 52,455,220 | 34,074,376 | 52,123,971 | 52,431,945 |
| Total Programme 3 | 195,475,205 | 154,470,200 | 84,082,883 | 74,929,231 | 82,822,616 | 68,586,717 |
| Total Vote 4562 | 1,989,881,703 | 2,853,855,542 | 2,387,331,401 | 1,507,117,634 | 2,159,113,400 | 1,844,862,911 |

2.2.2 Analysis of Programme expenditures by Economic Classification

When analysed by economic classification, the bulk of spending during the period under review was on recurrent items, particularly compensation to employees and use of goods and services. This mirrors the mandate of the sub-sector as a largely service and coordination function. Expenditure on compensation to employees supported recruitment, promotions and retention of key staff, thereby addressing capacity gaps in critical PFM cadres. Spending on goods and services facilitated operations such as preparation of statutory documents, public participation, monitoring and evaluation, audits and revenue mobilisation.

Development expenditure was mainly recorded under acquisition of non-financial assets, including construction of the Treasury office block, construction and renovation of sub-county offices, procurement of ICT infrastructure and the asset management system, and ongoing asset tagging and valuation. Although absorption of development funds improved over the period, some resources were not fully utilised within the financial year due to delays in procurement, contract management issues and verification processes. The detailed classification of expenditure by economic item and programme is presented in Table 3.

Table 3: Programme Expenditure Analysis by Economic Classification

| 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 |
| PROGRAMME 1: Administration, Planning and support services | | | | | | |
| Current Expenditure: | 705,051,240 | 1,281,303,781 | 1,302,891,566 | 590,951,396 | 1,132,111,415 | 1,420,015,313 |
| 2100000 Compensation to Employees | 537,838,869 | 514,482,143 | 517,461,030 | 505,989,087 | 505,077,908 | - |
| 2200000 Use of goods and services | 73,053,134 | 601,813,793 | 646,146,351 | 54,201,185 | 504,585,693 | 590,789,649 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | 875,000 | 1,800,000 | - | - | - | - |
| 2700000 Social Benefits | 4,381,092 | 22,935,418 | 34,732,647 | 2,276,821 | 21,979,848 | - |
| 3100000 Acquisition of Non-Financial Assets | 28,903,145 | 50,272,427 | 59,551,537 | 28,484,303 | 40,467,967 | 784,225,665 |
| 4100000 Acquisition of Financial Assets | 60,000,000 | 90,000,000 | 45,000,000 | - | 60,000,000 | 45,000,000 |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 339,893,300 | 461,031,527 | 458,529,634 | 218,913,265 | 374,262,762 | - |
| Non-Financial Assets | 339,893,300 | 461,031,527 | 458,529,634 | 218,913,265 | 374,262,762 | - |
| Capital Transfers Govt. Agencies | - | - | - | - | - | - |
| Other development | - | - | - | - | - | - |
| TOTAL PROGRAMME 1 | 1,044,944,540 | 1,742,335,308 | 1,761,421,200 | 809,864,661 | 1,506,374,177 | 1,420,015,313 |
| SP 1.1: Administration Services | | | | | | |
| Current Expenditure: | 162,831,279 | 653,586,220 | 1,302,891,566 | 82,685,488 | 545,053,659 | 1,420,015,313 |
| 2100000 Compensation to Employees | | | 517,461,030 | | | - |
| 2200000 Use of goods and services | 73,053,134 | 601,513,793 | 646,146,351 | 54,201,185 | 504,585,693 | 590,789,649 |
| 2400000 Interest Payments | | | | | | - |
| 2600000 Current grants and other Transfers | 875,000 | 1,800,000 | | | | - |
| 2700000 Social Benefits | | | 34,732,647 | | | - |
| 3100000 Acquisition of Non-Financial Assets | 28,903,145 | 50,272,427 | 59,551,537 | 28,484,303 | 40,467,967 | 784,225,665 |
| 4100000 Acquisition of Financial Assets | 60,000,000 | | 45,000,000 | | | 45,000,000 |
| 4500000 Disposal of Financial Assets | | | | | | - |
| Capital Expenditure | 339,893,300 | 461,031,527 | 458,529,634 | 218,913,265 | 374,262,762 | - |
| Non-Financial Assets | 339,893,300 | 461,031,527 | 458,529,634 | 218,913,265 | 374,262,762 | - |
| Capital Transfers Govt. Agencies | | | | | | - |
| Other development | | | | | | - |
| TOTAL SP 1.1 | 502,724,579 | 1,114,617,747 | 1,761,421,200 | 301,598,753 | 919,316,421 | 1,420,015,313 |
| SP 1.2: Personnel services | | | | | | |
| Current Expenditure: | 542,219,961 | 537,417,561 | - | 508,265,908 | 527,057,756 | - |
| 2100000 Compensation to Employees | 537,838,869 | 514,482,143 | | 505,989,087 | 505,077,908 | - |
| 2200000 Use of goods and services | | | | | | - |

| 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 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | 4,381,092 | 22,935,418 | | 2,276,821 | 21,979,848 | |
| 3100000 Acquisition of Non-Financial Assets | | | | | | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 1.2 | 542,219,961 | 537,417,561 | - | 508,265,908 | 527,057,756 | - |
| SP 1.3: Financial services | | | | | | |
| Current Expenditure | - | 90,300,000 | | - | 60,000,000 | |
| 2100000 Compensation to Employees | | | | | | |
| 2200000 Use of goods and services | | 300,000 | | | | |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | | | | | | |
| 4100000 Acquisition of Financial Assets | | 90,000,000 | | | 60,000,000 | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 1.3 | - | 90,300,000 | - | - | 60,000,000 | - |
| TOTAL PROGRAMME 1 | 1,044,944,540 | 1,742,335,308 | 1,761,421,200 | 809,864,661 | 1,506,374,177 | 1,420,015,313 |
| PROGRAMME 2: Public Finance Management | | | | | | |
| Current Expenditure: | 309,267,483 | 656,776,574 | - | 249,673,287 | 318,279,840 | 167,007,918 |
| 2100000 Compensation to Employees | 9,090,136 | 6,817,602 | | 3,332,200 | 445,200 | - |
| 2200000 Use of goods and services | 258,745,623 | 569,061,570 | | 211,341,781 | 260,679,695 | 142,606,834 |
| 2400000 Interest Payments | - | - | | - | - | - |
| 2600000 Current grants and other Transfers | - | - | | - | - | - |
| 2700000 Social Benefits | - | - | | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 41,431,724 | 80,897,402 | | 34,999,306 | 57,154,945 | 24,401,084 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |

| 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 |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 440,194,476 | 300,273,459 | 282,590,104 | 372,650,454 | 251,636,767 | 189,252,964 |
| Non-Financial Assets | 440,194,476 | 300,273,459 | - | 372,650,454 | 251,636,767 | 189,252,964 |
| Capital Transfers Govt. Agencies | - | - | 282,590,104 | - | - | - |
| Other development | - | - | - | - | - | - |
| TOTAL PROGRAMME 2 | 749,461,959 | 957,050,033 | 282,590,104 | 622,323,741 | 569,916,607 | 356,260,882 |
| SP 2.1: Budget Formulation, Coordination and Management | | | | | | |
| Current Expenditure: | 143,136,327 | 243,804,981 | 105,918,535 | 132,859,610 | 182,995,519 | 99,781,945 |
| 2100000 Compensation to Employees | 1,410,018 | 1,057,513 | - | 727,040 | - | - |
| 2200000 Use of goods and services | 112,613,061 | 180,188,557 | 100,668,535 | 104,936,219 | 129,765,165 | 83,023,818 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 29,113,248 | 62,558,911 | 5,250,000 | 27,196,351 | 53,230,354 | 16,758,127 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers Govt. Agencies | - | - | - | - | - | - |
| Other development | - | - | - | - | - | - |
| TOTAL SP 2.1 | 143,136,327 | 243,804,981 | 105,918,535 | 132,859,610 | 182,995,519 | 99,781,945 |
| SP 2.2: Resource Mobilization | | | | | | |
| Current Expenditure: | 74,135,615 | 89,040,482 | 51,009,300 | 53,245,280 | 49,015,899 | 33,814,302 |
| 2100000 Compensation to Employees | 4,380,000 | 3,285,000 | 3,000,000 | 1,081,940 | - | - |
| 2200000 Use of goods and services | 66,495,248 | 80,491,818 | 48,009,300 | 50,451,150 | 46,595,567 | 26,221,346 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 3,260,367 | 5,263,664 | - | 1,712,190 | 2,420,332 | 7,592,957 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | 18,190,104 | - | - | - |
| Non-Financial Assets | - | - | 15,600,000 | - | - | - |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| Economic Classification | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 |
| Capital Transfers Govt. Agencies | | | 2,590,104 | | | |
| Other development | | | | | | |
| TOTAL SP 2.2 | 74,135,615 | 89,040,482 | 69,199,404 | 53,245,280 | 49,015,899 | 33,814,302 |
| SP 2.3 Internal Audit | | | | | | |
| Current Expenditure: | 31,541,286 | 39,393,711 | 15,432,885 | 26,298,787 | 25,071,758 | 7,454,434 |
| 2100000 Compensation to Employees | 500,000 | 375,000 | | 375,000 | | |
| 2200000 Use of goods and services | 27,312,382 | 33,292,711 | 15,182,885 | 23,215,770 | 25,071,758 | 7,454,434 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 3,728,904 | 5,726,000 | 250,000 | 2,708,017 | | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | 10,000,000 | - | - | - | - | - |
| Non-Financial Assets | 10,000,000 | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 2.3 | 41,541,286 | 39,393,711 | 15,432,885 | 26,298,787 | 25,071,758 | 7,454,434 |
| SP 2.4 Procurement | | | | | | |
| Current Expenditure: | 16,496,467 | 18,079,812 | 12,340,200 | 9,119,513 | 4,095,952 | 6,743,510 |
| 2100000 Compensation to Employees | 1,352,909 | 1,014,682 | | 414,020 | | |
| 2200000 Use of goods and services | 13,892,123 | 14,559,067 | 12,340,200 | 8,284,014 | 3,452,920 | 6,743,510 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 1,251,435 | 2,506,063 | | 421,479 | 643,032 | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | 449,972 | - | - | - |
| Non-Financial Assets | | | 449,972 | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 2.4 | 16,496,467 | 18,079,812 | 12,790,172 | 9,119,513 | 4,095,952 | 6,743,510 |
| SP 2.5: Public Finance & Accounting | | | | | | |
| Current Expenditure: | 25,991,207 | 24,361,433 | 14,991,459 | 16,237,287 | 12,384,014 | 10,603,532 |
| 2100000 Compensation to Employees | 1,361,554 | 1,021,166 | | 670,200 | 445,200 | |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | APPROVED BUDGET | | | ACTUAL EXPENDITURE | | |
| Economic Classification | 2022/23 | 2023/24 | 2024/25 | 2022/23 | 2023/24 | 2024/25 |
| 2200000 Use of goods and services | 22,275,941 | 20,417,148 | 14,202,400 | 13,743,611 | 11,557,255 | 10,603,532 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 2,353,712 | 2,923,119 | 789,059 | 1,823,476 | 381,559 | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 2.5 | 25,991,207 | 24,361,433 | 14,991,459 | 16,237,287 | 12,384,014 | 10,603,532 |
| SP 2.6: Debt Management | | | | | | |
| Current Expenditure: | 6,740,093 | 231,712,167 | 3,925,855 | 4,894,357 | 40,527,202 | 2,203,400 |
| 2100000 Compensation to Employees | 85,655 | 64,241 | | 64,000 | | |
| 2200000 Use of goods and services | 5,980,380 | 230,723,281 | 3,925,855 | 4,531,357 | 40,527,202 | 2,203,400 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 674,058 | 924,645 | | 299,000 | | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | 430,194,476 | 300,273,459 | 280,317,639 | 372,650,454 | 251,636,767 | 189,252,964 |
| Non-Financial Assets | 430,194,476 | 300,273,459 | 317,639 | 372,650,454 | 251,636,767 | 189,252,964 |
| Capital Transfers Govt. Agencies | | | 280,000,000 | | | |
| Other development | | | | | | |
| TOTAL SP 2.6 | 436,934,569 | 531,985,626 | 284,243,494 | 377,544,811 | 292,163,968 | 191,456,364 |
| SP 2.7: External Resource Mobilization | | | | | | |
| Current Expenditure: | 11,226,488 | 10,383,988 | 10,235,000 | 7,018,453 | 4,189,497 | 6,406,795 |
| 2100000 Compensation to Employees | | | | | | |
| 2200000 Use of goods and services | 10,176,488 | 9,388,988 | 8,585,000 | 6,179,660 | 3,709,829 | 6,356,795 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 1,050,000 | 995,000 | 1,650,000 | 838,793 | 479,668 | 50,000 |
| 4100000 Acquisition of Financial Assets | | | | | | |

| 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 |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 2.7 | 11,226,488 | 10,383,988 | 10,235,000 | 7,018,453 | 4,189,497 | 6,406,795 |
| TOTAL PROGRAMME 2 | 749,461,959 | 957,050,033 | 512,810,949 | 622,323,741 | 569,916,607 | 356,260,882 |
| PROGRAMME 3: Economic and Financial Policy Formulation and Management | | | | | | |
| Current Expenditure: | 73,302,476 | 49,875,988 | 35,569,788 | 57,356,863 | 30,698,645 | 16,154,772 |
| 2100000 Compensation to Employees | 1,159,196 | 1,061,923 | - | 929,300 | - | - |
| 2200000 Use of goods and services | 25,313,798 | 29,242,919 | 28,889,588 | 17,952,413 | 16,726,743 | 10,927,672 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | 16,502,008 | - | - | 16,502,008 | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 30,327,474 | 19,571,146 | 6,680,200 | 21,973,142 | 13,971,902 | 5,227,100 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 122,172,729 | 104,594,212 | 34,017,547 | 17,572,368 | 52,123,971 | 52,431,945 |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers Govt. Agencies | 122,172,729 | 104,594,212 | 34,017,547 | 17,572,368 | 52,123,971 | 52,431,945 |
| Other development | - | - | - | - | - | - |
| TOTAL PROGRAMME 3 | 195,475,205 | 154,470,200 | 69,587,336 | 74,929,231 | 82,822,616 | 68,586,717 |
| SP 3.1: Fiscal Planning | | | | | | |
| Current Expenditure: | 47,087,851 | 40,684,648 | 30,382,188 | 35,268,286 | 25,881,103 | 12,898,280 |
| 2100000 Compensation to Employees | 987,886 | 933,440 | - | 801,300 | - | - |
| 2200000 Use of goods and services | 18,534,990 | 22,715,726 | 24,932,188 | 14,489,137 | 12,409,201 | 8,651,180 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current grants and other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 27,564,975 | 17,035,482 | 5,450,000 | 19,977,849 | 13,471,902 | 4,247,100 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |

| 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 |
| Other development | | | | | | |
| TOTAL SP 3.1 | 47,087,851 | 40,684,648 | 30,382,188 | 35,268,286 | 25,881,103 | 12,898,280 |
| SP 3.2: Monitoring & Evaluation / Statistical Data Management | | | | | | |
| Current Expenditure: | 9,712,617 | 9,191,340 | 5,187,600 | 5,586,569 | 4,817,542 | 3,256,492 |
| 2100000 Compensation to Employees | 171,310 | 128,483 | | 128,000 | | |
| 2200000 Use of goods and services | 6,778,808 | 6,527,193 | 3,957,400 | 3,463,276 | 4,317,542 | 2,276,492 |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | | | | | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 2,762,499 | 2,535,664 | 1,230,200 | 1,995,293 | 500,000 | 980,000 |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | | | | | | |
| Other development | | | | | | |
| TOTAL SP 3.2 | 9,712,617 | 9,191,340 | 5,187,600 | 5,586,569 | 4,817,542 | 3,256,492 |
| SP 3.3: KDSP Programme | | | | | | |
| Current Expenditure: | 16,502,008 | - | - | 16,502,008 | - | - |
| 2100000 Compensation to Employees | | | | | | |
| 2200000 Use of goods and services | | | | | | |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current grants and other Transfers | 16,502,008 | | | 16,502,008 | | |
| 2700000 Social Benefits | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | | | | | | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | 122,172,729 | 104,594,212 | 34,017,547 | 17,572,368 | 52,123,971 | 52,431,945 |
| Non-Financial Assets | | | | | | |
| Capital Transfers Govt. Agencies | 122,172,729 | 104,594,212 | 34,017,547 | 17,572,368 | 52,123,971 | 52,431,945 |
| Other development | | | | | | |
| TOTAL SP 3.3 | 138,674,737 | 104,594,212 | 34,017,547 | 34,074,376 | 52,123,971 | 52,431,945 |
| TOTAL PROGRAMME 3 | 195,475,205 | 154,470,200 | 69,587,336 | 74,929,231 | 82,822,616 | 68,586,717 |
| TOTAL VOTE 4562 | 1,989,881,704 | 2,853,855,541 | 2,343,819,484 | 1,507,117,633 | 2,159,113,400 | 1,844,862,911 |

2.2.3 Analysis of Capital Projects

In the FY 2024/25 the department was undertaking 19 capital projects. The total allocated budget for development in the FY 2024/25 was Ksh. 752,679,906 against Ksh. 512,303,359 expenditures. By the end of the reporting period under review, four were at the procurement stage, five were ongoing, and 10 were completed. An overview analysis of performance of capital projects is presented in **Appendix I: Analysis of Performance of Capital Projects (2024/2025)**.

2.3 Review of Pending Bills

Overall, as at the end of FY 2024/2025, the county total pending bill stock amounted to Ksh 3.67 billion, representing Ksh. 3.0 billion being for recurrent while Ksh.668.7 million for development. In an effort to resolve this, the County allocated Ksh. 285 million for debt repayment. During FY 2024/2025, the County accrued an additional Ksh. 634.7 million, representing approximately 17 percent of the total pending bills and 3 percent of FY 2024/2025 budget. Consequently, the total county pending bill stock at the end of FY 2024/2025 stands at Ksh. 3.677 billion, exclusive of debts inherited from defunct local authorities.

The County Treasury pending bills stock amounted to Ksh. 831,631,947.69 (i.e., balance c/f of Ksh. 170,698,292.11 and Ksh. 660,933,655.58 accrued in FY 2024/25) paid Ksh. 120,000,000 and carrying forward an outstanding balance of Ksh. 711,631,947.69. The stock of pending bills resulted from re-allocation of funds in subsequent supplementary budgets, re-prioritization of expenditure, administrative and systemic (IFMIS) challenges, procurement constraints among other challenges within the implementation period. The sub-sector continues to put in place measures to manage pending bills including putting in place verification & validation committees to interrogate eligible pending bills before payments, prioritizing of pending bills as a first charge in the subsequent years, re-prioritizing expenditure where unforeseen changes occur and ensuring early procurement of goods, works and services.

2.3.1 Recurrent Pending Bills

In the period under review, the sub-sector accumulated Ksh. 593,790,930.48 as recurrent pending bills paid Ksh. 120,000,000 and carrying forward Ksh. 644,489,222.59.

2.3.2 Development Pending Bills

In the period under review, the sub-sector accumulated Ksh. 67,142,725.1 as development pending bills, paid Ksh. NIL and carrying forward Ksh. 67,142,725.1.

The table below presents an analysis of stock of pending bills.

| Economic Classification | Balance b/f 2023/24 | Additions FY 2024/25 | Paid during FY 2024/25 | Balance c/f 2024/25 |
|-------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Recurrent | | | | |
| Use of Goods and Services | 166,703,537.22 | 525,608,000.90 | 120,000,000 | 572,311,538.12 |
| Acquisition of Non-Financial Assets | 3,994,754.89 | 68,182,929.58 | - | 72,177,684.47 |
| Total Recurrent | 170,698,292.11 | 593,790,930.48 | 120,000,000 | 644,489,222.59 |
| Development | | | | |
| Non-financial Assets | - | 67,142,725.1 | - | 67,142,725.1 |
| Total Development | - | 67,142,725.1 | - | 67,142,725.1 |
| TOTAL | 170,698,292.11 | 660,933,655.58 | 120,000,000 | 711,631,947.69 |

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2026/27 – 2028/29

This chapter presents the medium-term priorities of the County Treasury and outlines the resource requirements and indicative allocations for the MTEF period 2026/27–2028/29. The priorities have been derived from the sub-sector's mandate under the PFM Act, the strategic direction of the PAIR sector, the CIDP III (2023–2027), the Annual Development Plan 2025/26, the CFSP 2025 and the fiscal framework provided in the CBROP 2025. The analysis considers the performance gaps identified in the preceding chapters; the emerging financing needs of the sub-sector and the ceilings issued to the County Treasury in line with the county's overall fiscal outlook.

During the MTEF Period 2026/27-2028/29, the County Treasury under the Administration, Planning, and Support Services will prioritize the completion and equipping of the County Treasury office block, strengthening financial management and reporting, undertake implementation for performance management systems. Capacity building of staff will also remain a key focus, aiming to train 200 staff annually on short-term courses and aim to achieve staff optimality through recruitment, promotion & re-designation. Additionally, the County Treasury will closely monitor project and programme implementations to ensure they meet their timelines. Compliance with statutory document submissions and the operationalization of critical acts and policies are also high-priority tasks.

Under the Public Finance Management Programme, the subsector targets to comply with statutory budget documents submission requirements to the County Assembly and other relevant entities as per the PFM Act, holding of public participation forums across all sub counties to ensure stakeholder engagement in the budget making process. The County Treasury will issue guidelines and follow-up to ensure realization of projects and planned activities outcomes within the set timelines. The subsector shall also prioritize revenue mapping with the goal of mapping 10 revenue sources each subsequent fiscal period, clean-up of revenue database, automate 90 percent of the sources and integrate payment channels to reduce the aspect of human intervention and enable for remote payment of fees and taxes to the County. The sub-sector aims to collect Ksh. 4.7 billion of Own Source Revenue (OSR)

during FY 2026/27. The Sub- Sector also aims at strengthening management and usage of public funds to ensure prudence in financial management and reporting.

Additionally, the subsector targets continued implementation of the Affirmative Action requirements for procurement of county projects, as required by law which will enable SMEs owned by special interest groups to access at least 30 percent of government tender opportunities. It will provide external resource mobilization frameworks alongside actively guiding the line departments in the formulation of concept notes, papers, and proposals for seeking funds with external partners. Moreover, to bridge the resource gap the subsector will continue to seek funding opportunities from PPPs and other off balance sheet arrangements. The audit unit will continue to strengthen accountability, transparency, and compliance across all county departments and entities through the execution of risk-based audits of key focus areas to ensure prudent use of public resources and adherence to established financial management regulations.

The Asset Management Unit will prioritize continuous updating and verification of the county asset register, including tagging, valuation, classification of all movable and immovable assets and coordinating disposal of obsolete or unserviceable items in line with Public Procurement and Asset Disposal Act (PPADA),2015. Additionally, capture all county assets in the asset management system and IFMIS to enhance tracking, reporting, and lifecycle monitoring.

The Debt Management Unit will focus on ensuring that all county borrowing, guarantees, and financial obligations are managed in a prudent, transparent, and sustainable manner.

Further, under the County Economic Planning and Coordination, the sub-sector aims to: provide technical support on County economic planning, Prioritizing the preparation and submission of the Annual Development Plans annually by 1st September, Enhance usage of the County Information and Documentation Centre (CIDC) in knowledge management through equipping and digitization, improve monitoring and reporting of County projects through the preparation of the Annual and quarterly Progress Review Reports, Establishing operational Sub-County Monitoring and Evaluation (M&E) committee, Develop and implement a County M&E plan, enhance data quality and availability through the strengthening of the County statistical unit.

3.1 Prioritization of Programmes and Sub-Programmes

In the MTEF period 2026/27 - 2028/29, the Sub-sector will prioritize implementation of three (3) programmes and twelve (12) sub-programmes as follows:

| | Program | Sub-Programs |
|----|---|--|
| 1) | Administration, Planning and Support Services. | Administration and planning. Personnel Services. Financial Services. |
| 2) | Public Finance Management. | Budget Formulation Coordination and Management. Resource Mobilization. Internal Audit Procurement Public Finance and Accounting Debt Management External Resource Mobilization |
| 3) | Economic and Financial Policy Formulation and Management. | Fiscal Planning Monitoring & Evaluation / Statistical Data Management |

3.1.1 Programmes and their Objectives

The programmes and the corresponding sub-programmes and objectives are as shown in the table below:

| Programme Name | Sub Programmes | Objectives |
|--|--|---|
| Administration, Planning and Support Services | S.P 1.1 Administration and planning S.P 1.2 Personnel Services S.P 1.3 Financial Services | To provide effective and efficient service delivery. |
| Public Finance Management | S.P 2.1 Budget Formulation Coordination and Management S.P 2.2 Resource Mobilization S.P 2.3. Internal Audit S.P 2.4 Procurement S.P 2.5. Public Finance and Accounting S.P 2.6. Debt Management S.P 2.7. External Resource Mobilization | To promote prudent financial management and internal controls. |
| Economic and Financial Policy Formulation and Management | S.P 3.1. Fiscal Planning SP 3.2. Monitoring & Evaluation / Statistical Data Management | To provide a framework for the formulation, analysis and management of economic plans and policies. |

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 |
|--|-----------------------------|--|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
| Programme 1: Administration, Planning and Support Services | | | | | | | | | |
| Outcome: Effective and efficient service delivery to clients and stakeholders | | | | | | | | | |
| 1.1 Administration and Planning | Administration Unit. | Improved service delivery | Rate of implementation of the strategic plan | 20 | 10 | 10 | 80 | 100 | - |
| | | | Number of policies developed | 6 | 3 | 5 | 2 | - | - |
| | | | Completion rate of the County Treasury Office Block | 93 | 90 | 90 | 100 | - | - |
| | | | Furnishing of offices of the County Treasury Office Block (rate) | - | - | - | 25 | - | - |
| | | | Number of offices renovated | 2 | 0 | 0 | 5 | 5 | 5 |
| 1.2 Personnel Services | Head of Human Resource Unit | Improved staff capacity and service delivery | Compensation to employees (Ksh. M) | 552 | 490.12 | 490.12 | 305.2 | 335.9 | 369.5 |
| | | | Number of staff recruited | 100 | 0 | 41 | 59 | 31 | 102 |
| | | | Number of contractual staff recommended for absorption to P&P | 76 | 76 | 94 | - | 11 | - |
| | | | Number of staff promoted | 50 | 26 | 34 | 36 | 15 | 36 |
| | | | Number of staff replaced | 21 | 0 | 3 | 1 | 6 | 11 |
| | | | Number of staff trained on short course programs | 250 | 193 | 193 | 200 | 200 | 200 |
| | | | Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS) | 100 | 76 | 76 | 100 | 100 | 100 |
| 1.3 Financial Services | Head of Accounting Unit | | Allocation to car loan account (Ksh. M) | 10 | 10 | 10 | 30 | 30 | 30 |
| | | | Allocation to mortgage loan account (Ksh. M) | 35 | 35 | 35 | 70 | 70 | 70 |

| 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 |
|---|---------------|--|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
| Programme 2: Public finance management | | | | | | | | | |
| Outcome: Improved public finance management | | | | | | | | | |
| 2.1 Budget Formulation, Coordination and Management | Budget | Compliance to legal budget requirements and timelines | Number of trainings conducted on budgetary process | 2 | 2 | 2 | 2 | 3 | 3 |
| | | | Budget circular released | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Budget Review and Outlook Paper submitted | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | County Fiscal Strategy Paper submitted | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Budget Estimates submitted | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Annual Cashflow Projection Statement submitted by 15 th June | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Quarterly Budget Implementation reports | 4 | 4 | 4 | 4 | 4 | 4 |
| | | Increased citizen participation in the budget making process | Number of budget public participation fora held | 3 | 4 | 4 | 3 | 3 | 3 |
| | | | Number of public participation reports prepared | 3 | 3 | 3 | 3 | 3 | 3 |
| | | | Number of CBEF meetings held | 5 | 0 | 0 | 5 | 5 | 5 |
| 2.2 Resource Mobilization | Revenue | Increased revenue | Number of revenue sources mapped | - | - | 8 | 10 | 10 | 10 |
| | | | Amount of OSR collected (Ksh. Billions) | 4.1 | 3.6 | 3.3 | 4.7 | 5.2 | 5.8 |
| | | | Rate of automated revenue sources | 85 | 30 | 30 | 50 | 60 | 80 |
| | | | Finance bill prepared and submitted | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Quarterly revenue reports submitted | 4 | 4 | 4 | 4 | 4 | 4 |
| | | | County Annual Taxpayer Day held | 1 | 0 | 0 | 1 | 1 | 1 |
| | | | Number of revenue staff trained | 300 | 17 | 1 | 100 | 100 | 100 |
| | | | Number of vehicles procured | 0 | 0 | 0 | 0 | 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 |
|---------------------------------|-------------------------|--|--|----------------|----------------------------|------------------|----------------|----------------|----------------|
| | | | Clean-up of revenue database (%) | 0 | 0 | 0 | 100 | 100 | 100 |
| 2.3 Internal Audit | Internal Audit | Improved internal audit controls | Number of vehicles procured | 0 | 0 | 1 | 0 | 0 | 1 |
| | | | Number of audit staff trained | 27 | 25 | 25 | 22 | 22 | 22 |
| | | | Quarterly audit reports submitted | 4 | 4 | 4 | 4 | 4 | 4 |
| | | | Quarterly Audit committee meetings held | 4 | 0 | 0 | 4 | 4 | 4 |
| | | | Number of audit committee members trained | 6 | 0 | 0 | 5 | 5 | 5 |
| | | Automation of Audit Services | Number of auditable areas performed on TEAMATE | 0 | 0 | 0 | 3 | 5 | 10 |
| | | | Number of system-generated reports Certified | 0 | 0 | 0 | 3 | 5 | 10 |
| 2.4 Procurement | Supply Chain Management | Improved service delivery | Number of supply chain staff trained | 56 | 59 | 59 | 59 | 59 | 59 |
| | | | Number of vehicles procured | 0 | 0 | 0 | 0 | 0 | 1 |
| | | | Number of bulk filers procured | 1 | 0 | 0 | 1 | 1 | 1 |
| | | AGPO implemented | Proportion of procurement budget to AGPO (%) | 30 | 38 | 38 | 30 | 30 | 30 |
| | | | Annual procurement plans submitted | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Proportion of procurement professional opinions prepared | 100 | 100 | 100 | 100 | 100 | 100 |
| | | | Quarterly reports submitted to PPRA | 4 | 4 | 4 | 4 | 4 | 4 |
| | | | Number of asset disposal plans prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Asset disposal activities undertaken | 1 | 0 | 0 | 0 | 1 | 0 |
| | | | | | | | | | |
| 2.5 Public Finance & Accounting | Accounting | Improved expenditure control and financial reporting | Number of accounting staff trained | 155 | 51 | 51 | 30 | 30 | 30 |
| | | | Quarterly financial reports prepared and submitted | 4 | 4 | 4 | 4 | 4 | 4 |

| 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 |
|--|--------------------------------|--|--|--------------------|----------------------------|------------------|----------------|----------------|----------------|
| | | | Annual financial statements prepared and submitted | 30th Sept 2024 | 30th Sept 2024 | 1 | 1 | 1 | 1 |
| | | | Number of financial advisories on expenditure control issued to line departments | 3 | 6 | 6 | 1 | 1 | 1 |
| | | | Number of AIEs prepared and issued | 17 | 28 | 28 | 176 | 176 | 176 |
| | | Asset Management | Proportion of County assets categories valued | 80 | 70 | 70 | 80 | 100 | - |
| | | | Asset management system in place | 1 | 1 | 1 | - | - | - |
| | | | Asset management system maintained and updated | 1 | 0 | 0 | 1 | 1 | 1 |
| | | | Proportion of assets captured in the asset management system | 70 | 40 | 40 | 70 | 100 | 100 |
| | | | Number of officers trained on the asset management system/process | 50 | - | 40 | 50 | 50 | 50 |
| | | | Proportion of assets tagged | 70 | 70 | 70 | 80 | 100 | 100 |
| | | | Proportion of County assets ownership documents processed | 60 | 30 | 30 | 30 | 60 | 100 |
| | | | Motor vehicle acquired | 0 | 0 | 0 | 0 | 1 | 0 |
| | | | Asset policy implementation (%) | 60 | 0 | 50 | 60 | 70 | 90 |
| 2.6 Debt Management | Debt Management | Improved Management of County Debt | Number of DMU officers trained | 5 | 2 | 2 | 5 | 5 | 5 |
| | | | County Medium Term Debt Strategy | 28th February 2025 | 1 | 1 | 1 | 1 | 1 |
| | | | Pending bills resolution amount (Ksh Millions) | 280 | 140 | 140 | 400 | 440 | 484 |
| 2.7 External Resource Mobilization (ERM) | External Resource Mobilization | Enhanced Donor research, partnership creation, and donor Financing | Number of staff trained | 3 | 2 | 2 | 5 | 5 | 5 |
| | | | Number of officers trained on ERM | 15 | 2 | 2 | 30 | 30 | 30 |
| | | | Number of motor vehicles procured | 1 | 0 | 0 | 0 | 0 | 1 |
| | | | County ERM Policy review | 1 | 0 | 0 | 0 | 0 | 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 | | |
|---|---------------------------|---|---|----------------|----------------------------|------------------|----------------|----------------|----------------|--|--|
| | | | Implementation rate of County ERM Policy | 10 | 2 | 2 | 6 | 8 | 10 | | |
| | | | External Resource Mobilization Action Plan | 1 | 0 | 0 | 0 | 0 | 1 | | |
| | | | Number of new donors Identified/mapped | 50 | 53 | 113 | 50 | 50 | 50 | | |
| | | | Number of concept notes/proposals developed and submitted to donors | 20 | 23 | 28 | 20 | 25 | 25 | | |
| | | | Number of donor agreements negotiated and signed | 5 | 3 | 5 | 5 | 5 | 5 | | |
| | | | Amount mobilized (Ksh. million) | 50 | 1.55 | 1.58 | 10 | 10 | 10 | | |
| | | | ERM Directorate ISO certification | 0 | 0 | 0 | 1 | - | - | | |
| | | | County Credit Rating Report | 0 | 0 | 0 | 1 | 0 | 0 | | |
| Programme 3: County economic planning and coordination | | | | | | | | | | | |
| Outcome: Improved economic planning and coordination | | | | | | | | | | | |
| 3.1 Fiscal Planning | Economic Planning | Improved coordination of policy planning and implementation | Annual Development Plan prepared and submitted | 1st Sept 2024 | 30th August 2024 | 1 | 1 | 1 | 1 | | |
| | | | Annual workplan prepared | 1 | 1 | 1 | 1 | 1 | 1 | | |
| | | | CIDP (2028-2032) | - | - | - | - | - | 1 | | |
| | | | Number of staff trained | 30 | 14 | 14 | 25 | 25 | 25 | | |
| | | | Equipping of the County Information and Documentation Centre (%) | 50 | 50 | 50 | 55 | 60 | 70 | | |
| | | | Annual update of CIDC | 1 | 1 | 1 | 1 | 1 | 1 | | |
| | | | Implementation rate of digitization of the CIDC | 40 | 40 | 40 | 50 | 60 | 70 | | |
| | | | | | | | | | | | |
| 3.2 Monitoring and Evaluation/ Statistical data management | Monitoring and Evaluation | Improved monitoring reporting of County Projects | Annual Progress Review Report prepared | 30th Sept 2024 | 30th Sept 2024 | 1 | 1 | 1 | 1 | | |
| | | | County M&E plan | 1 | 1 | 1 | 1 | 1 | 1 | | |
| | | | Quarterly M&E reports prepared | 4 | 4 | 4 | 4 | 4 | 4 | | |
| | | | Number of vehicles procured | 0 | 0 | 1 | 0 | 0 | 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 |
|-----------|---------------|---------------------------------------|---|----------------|----------------------------|------------------|----------------|----------------|----------------|
| | | | County Sectoral Investment Impact Surveys conducted | 1 | 4 | 5 | 4 | 4 | 4 |
| | | Improved availability of quality data | Updated County statistical database | 1 | 1 | 1 | 1 | 1 | 1 |
| | | | Updated Nakuru County Statistical Abstract | 1 | 0 | 0 | 1 | 1 | 1 |
| | | | Number of personnel sensitized on statistics | 40 | 23 | 63 | 18 | 18 | 18 |

3.1.3 Programs by Order of Ranking

The sub sector's programmes are ranked as follows;

Programme 1: Administration, Planning and Support Services

Programme 2: Public Finance Management

Programme 3: County Economic planning and coordination of policy formulation

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

The analysis of resource requirements against allocations for the medium-term period indicates a significant financing gap. Based on programme projections, the County Treasury requires KSh 4.81 billion, KSh 5.16 billion and KSh 5.54 billion for FY 2026/27, 2027/28 and 2028/29 respectively. However, the CBROP 2025 ceilings provide allocations of KSh 3.4 billion, KSh 3.68 billion and KSh 3.96 billion for the same period. This results in resource shortfalls of KSh 1.36 billion in FY 2026/27, KSh 1.47 billion in FY 2027/28 and KSh 1.58 billion in FY 2028/29. The gap reflects the growing demands placed on the County Treasury in areas such as revenue automation, asset management, completion of capital projects, and capacity building, against a constrained fiscal space at the county level.

Despite the shortfall, the sub-sector will manage its priorities within the available ceilings by sequencing activities, scaling non-essential interventions and seeking to mobilise additional resources through donor partnerships, improved OSR collection and efficiency gains.

3.2.1 Sector/Sub Sector Recurrent

Recurrent resource requirements for compensation to employees and use of goods and services constitute the largest share of the sub-sector's total financial needs. The requirements are driven by the need to retain skilled staff, fill critical vacancies, enhance capacity building and finance operational costs associated with planning, budgeting, reporting, monitoring, auditing and revenue administration. However, the allocations provided under the CBROP ceilings are insufficient to fully cover the recurrent requirements, thereby necessitating prioritisation of essential activities such as statutory reporting, public participation, internal audits and revenue mobilisation. The details of requirements and allocations by economic classification are presented in Table 5a.

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

| ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION | | | | | | | |
|--|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Sector Name | Economic Classification | Approved | REQUIREMENT | | | ALLOCATION | |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 |
| Vote 4562 | Current Expenditure | | | | | | |
| | 2100000 Compensation to Employees | 557,187,213.46 | 414,589,560.57 | 456,048,516.63 | 501,653,368.29 | 305,398,813.56 | 335,938,694.92 |
| | 2200000 Use of Goods and Services | 712,829,930.18 | 833,325,105.18 | 916,657,615.70 | 1,008,323,377.27 | 635,965,317.03 | 699,561,848.73 |
| | 2400000 Interest Payments | - | - | | | - | - |
| | 2600000 Current Grants and Other Transfers | - | - | | | - | - |
| | 2700000 Social Benefits | 34,732,647.12 | 34,732,647.12 | 38,205,911.83 | 42,026,503.02 | 34,732,647.12 | 38,205,911.83 |
| | 2900000 Other Expenses | - | - | | | - | - |
| | 3100000 Acquisition of Non-Financial Assets | 82,799,796.30 | 151,719,259.11 | 166,891,185.02 | 183,580,303.52 | 39,576,973.85 | 43,534,671.24 |
| | 4100000 Acquisition of Financial Assets | 50,000,000.00 | 110,000,000.00 | 121,000,000.00 | 133,100,000.00 | 85,000,000.00 | 93,500,000.00 |
| | 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| TOTAL | Total | 1,437,549,587.06 | 1,544,366,571.98 | 1,698,803,229.18 | 1,868,683,552.10 | 1,100,673,751.56 | 1,210,741,126.72 |
| | | | | | | | 1,331,815,239.39 |

3.2.2 Sector/Sub Sector Development

Development expenditure needs for the medium-term period are centred on completion and equipping of the County Treasury Office Block, Operationalisation of the asset management system, upgrading of revenue administration infrastructure, revenue mapping, asset valuation, automation of key processes, equipping of offices and the ward development kitty (Ksh 1,650,000,000). Although these priorities are critical to the long-term efficiency of the sub-sector, the CBROP ceilings provide lower allocations than required, thus compelling the sub-sector to phase capital investments over time. Table 5b provides detailed development requirements against the indicative ceilings.

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

| ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION | | | | | | | | |
|--|----------------------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sector Name | Description | Approved 2025/26 | REQUIREMENT | | | ALLOCATION | | |
| | | | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| 4562 | Non-Financial Assets | 245,188,403 | 3,275,370,000 | 3,462,907,000 | 3,679,522,700 | 2,350,129,633 | 2,477,438,615 | 2,629,418,295 |
| | Capital Transfers Govt. Agencies | 610,000,000 | - | - | - | - | - | - |
| | Other development | | - | - | - | - | - | - |
| TOTAL | | 855,188,403 | 3,275,370,000 | 3,462,907,000 | 3,679,522,700 | 2,350,129,633 | 2,477,438,615 | 2,629,418,295 |

3.2.3 Programmes and Sub-Programmes Resource Requirement (2026/2027 – 2028/29)

Table 6a shows analysis of resource requirement by Programmes and Sub-Programmes for the MTEF period:

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 |
| PROGRAMME 1: Administration, Planning and Support Services | | | | | | | | | |
| S.P 1.1 Administration Services | 655,400,242 | 2,470,000,000 | 3,125,400,242 | 720,940,266 | 2,593,500,000 | 3,314,440,266 | 793,034,293 | 2,723,175,000 | 3,516,209,293 |
| S.P 1.2 Personal Services | 446,322,208 | - | 446,322,208 | 490,954,428 | | 490,954,428 | 540,049,871 | - | 540,049,871 |
| S.P 1.3 Financial Services | 110,000,000 | - | 110,000,000 | 121,000,000 | | 121,000,000 | 133,100,000 | - | 133,100,000 |
| TOTAL PROGRAMME 1 | 1,211,722,450 | 2,470,000,000 | 3,681,722,450 | 1,332,894,695 | 2,593,500,000 | 3,926,394,695 | 1,466,184,164 | 2,723,175,000 | 4,189,359,164 |
| Programme 2: Public Finance Management | | | | | | | | | |
| SP 2.1: Budget Formulation, Coordination and Management | 101,746,935 | - | 101,746,935 | 111,921,629 | - | 111,921,629 | 123,113,791 | - | 123,113,791 |
| SP 2.2: Resource Mobilization | 84,309,100 | 254,800,000 | 339,109,100 | 92,740,010 | 280,280,000 | 373,020,010 | 102,014,011 | 308,308,000 | 410,322,011 |
| SP 2.3 Internal Audit | 16,452,385 | 10,000,000 | 26,452,385 | 18,097,624 | | 18,097,624 | 19,907,386 | - | 19,907,386 |
| SP 2.4 Procurement | 17,983,100 | 5,000,000 | 22,983,100 | 19,781,410 | | 19,781,410 | 21,759,551 | - | 21,759,551 |
| SP 2.5: Public Finance & Accounting | 37,511,559 | 35,570,000 | 73,081,559 | 41,262,715 | 39,127,000 | 80,389,715 | 45,388,987 | 43,039,700 | 88,428,687 |
| SP 2.6 Debt Management | 4,432,955 | 500,000,000 | 504,432,955 | 4,876,250 | 550,000,000 | 554,876,250 | 5,363,875 | 605,000,000 | 610,363,875 |
| SP 2.7: External Resource Mobilization | 12,730,000 | - | 12,730,000 | 14,003,000 | - | 14,003,000 | 15,403,300 | - | 15,403,300 |
| TOTAL PROGRAMME 2 | 275,166,034 | 805,370,000 | 1,080,536,034 | 302,682,637 | 869,407,000 | 1,172,089,637 | 332,950,901 | 956,347,700 | 1,289,298,601 |
| PROGRAMME 3: County Economic Planning and Coordination of Policy Formulation | | | | | | | | | |
| SP 3.1 Fiscal Planning | 39,832,088 | - | 39,832,088 | 43,815,297 | - | 43,815,297 | 48,196,827 | - | 48,196,827 |
| SP 3.2 Monitoring and Evaluation / Statistical Data Management | 17,646,000 | - | 17,646,000 | 19,410,600 | - | 19,410,600 | 21,351,660 | - | 21,351,660 |
| SP 3.3: KDSP Programme | - | - | - | | | - | | | - |
| TOTAL PROGRAMME 3 | 57,478,088 | - | 57,478,088 | 63,225,897 | - | 63,225,897 | 69,548,487 | - | 69,548,487 |
| TOTAL | 1,544,366,572 | 3,275,370,000 | 4,819,736,572 | 1,698,803,229 | 3,462,907,000 | 5,161,710,229 | 1,868,683,552 | 3,679,522,700 | 5,548,206,252 |

3.2.4 Programmes and Sub-Programmes Resource Allocation (2026/2027 – 2028/29)

Table 6b shows analysis of resource allocation by Programmes and Sub-Programmes for the MTEF period:

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

| ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH.) | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sub Programme | 2026/27 | | | 2027/28 | | | 2028/29 | | |
| | Current | Capital | Total | Current | Capital | Total | Current | Capital | Total |
| Programme 1: Administration, Planning and Support Services | | | | | | | | | |
| S.P 1.1 Administration Services | 497,553,842 | 1,824,079,633 | 2,321,633,475 | 547,309,226 | 1,915,283,615 | 2,462,592,841 | 602,040,149 | 2,011,047,795 | 2,613,087,944 |
| S.P 1.2 Personal Services | 340,131,461 | - | 340,131,461 | 374,144,607 | - | 374,144,607 | 411,559,067 | | 411,559,067 |
| S.P 1.3 Financial Services | 85,000,000 | - | 85,000,000 | 93,500,000 | - | 93,500,000 | 102,850,000 | | 102,850,000 |
| Total Programme 1 | 922,685,303 | 1,824,079,633 | 2,746,764,936 | 1,014,953,833 | 1,915,283,615 | 2,930,237,448 | 1,116,449,216 | 2,011,047,795 | 3,127,497,012 |
| Programme 2: Public Finance Management | | | | | | | | | |
| SP 2.1: Budget Formulation, Coordination and Management | 52,738,550 | - | 52,738,550 | 58,012,405 | | 58,012,405 | 63,813,646 | | 63,813,646 |
| SP 2.2: Resource Mobilization | 47,907,804 | 85,700,000 | 133,607,804 | 52,698,584 | 94,270,000 | 146,968,584 | 57,968,443 | 103,697,000 | 161,665,443 |
| SP 2.3 Internal Audit | 11,735,525 | 10,000,000 | 21,735,525 | 12,909,078 | | 12,909,078 | 14,199,985 | | 14,199,985 |
| SP 2.4 Procurement | 10,378,872 | 5,000,000 | 15,378,872 | 11,416,759 | | 11,416,759 | 12,558,435 | | 12,558,435 |
| SP 2.5: Public Finance & Accounting | 18,244,059 | 25,350,000 | 43,594,059 | 20,068,465 | 27,885,000 | 47,953,465 | 22,075,312 | 30,673,500 | 52,748,812 |
| SP 2.6 Debt Management | 3,132,639 | 400,000,000 | 403,132,639 | 3,445,903 | 440,000,000 | 443,445,903 | 3,790,493 | 484,000,000 | 487,790,493 |
| SP 2.7: External Resource Mobilization | 8,225,000 | - | 8,225,000 | 9,047,500 | | 9,047,500 | 9,952,250 | | 9,952,250 |
| Total Programme 2 | 152,362,449 | 526,050,000 | 678,412,449 | 167,598,694 | 562,155,000 | 729,753,694 | 184,358,563 | 618,370,500 | 802,729,063 |
| Programme 3: County Economic Planning and Coordination of Policy Formulation | | | | | | | | | |
| SP 3.1 Fiscal Planning | 21,156,400 | - | 21,156,400 | 23,272,040 | | 23,272,040 | 25,599,244 | | 25,599,244 |
| SP 3.2 Monitoring and Evaluation / Statistical Data Management | 4,469,600 | - | 4,469,600 | 4,916,560 | | 4,916,560 | 5,408,216 | | 5,408,216 |
| SP 3.3: KDSP Programme | - | - | - | | | - | | | - |
| Total Programme 3 | 25,626,000 | - | 25,626,000 | 28,188,600 | - | 28,188,600 | 31,007,460 | - | 31,007,460 |
| Total | 1,100,673,752 | 2,350,129,633 | 3,450,803,385 | 1,210,741,127 | 2,477,438,615 | 3,688,179,741 | 1,331,815,239 | 2,629,418,295 | 3,961,233,535 |

3.2.5 Programmes and Sub-Programmes Economic Classification

The Table 7 below presents requirements and allocations for programmes and sub programmes by economic classification for the FY 2026/27, FY 2027/28 and FY 2028/29 respectively.

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 |
| PROGRAMME 1: Administration, Planning and Support Services | | | | | | |
| Current Expenditure: | 1,211,722,450 | 1,332,894,695 | 1,466,184,164 | 922,685,303 | 1,014,953,833 | 1,116,449,216 |
| 2100000 Compensation to Employees | 411,589,561 | 452,748,517 | 498,023,368 | 305,398,814 | 335,938,695 | 369,532,564 |
| 2200000 Use of Goods and Services | 557,900,242 | 613,690,266 | 675,059,293 | 472,053,842 | 519,259,226 | 571,185,149 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | 34,732,647 | 38,205,912 | 42,026,503 | 34,732,647 | 38,205,912 | 42,026,503 |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 97,500,000 | 107,250,000 | 117,975,000 | 25,500,000 | 28,050,000 | 30,855,000 |
| 4100000 Acquisition of Financial Assets | 110,000,000 | 121,000,000 | 133,100,000 | 85,000,000 | 93,500,000 | 102,850,000 |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 2,470,000,000 | 2,593,500,000 | 2,723,175,000 | 1,824,079,633 | 1,915,283,615 | 2,011,047,795 |
| Non-Financial Assets | 2,470,000,000 | 2,593,500,000 | 2,723,175,000 | 1,824,079,633 | 1,915,283,615 | 2,011,047,795 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| TOTAL PROGRAMME 1 | 3,681,722,450 | 3,926,394,695 | 4,189,359,164 | 2,746,764,936 | 2,930,237,448 | 3,127,497,012 |
| SP 1.1: Administration Services | | | | | | |
| Current Expenditure: | 655,400,242 | 720,940,266 | 793,034,293 | 497,553,842 | 547,309,226 | 602,040,149 |
| 2100000 Compensation to Employees | | | | | | |
| 2200000 Use of Goods and Services | 557,900,242 | 613,690,266 | 675,059,293 | 472,053,842 | 519,259,226 | 571,185,149 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 97,500,000 | 107,250,000 | 117,975,000 | 25,500,000 | 28,050,000 | 30,855,000 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 2,470,000,000 | 2,593,500,000 | 2,723,175,000 | 1,824,079,633 | 1,915,283,615 | 2,011,047,795 |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| Non-Financial Assets | 2,470,000,000 | 2,593,500,000 | 2,723,175,000 | 1,824,079,633 | 1,915,283,615 | 2,011,047,795 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| SUB TOTAL SP 1.1 | 3,125,400,242 | 3,314,440,266 | 3,516,209,293 | 2,321,633,475 | 2,462,592,841 | 2,613,087,944 |
| SP 1.2: Personnel Services | | | | | | |
| Current Expenditure: | 446,322,208 | 490,954,428 | 540,049,871 | 340,131,461 | 374,144,607 | 411,559,067 |
| 2100000 Compensation to Employees | 411,589,561 | 452,748,517 | 498,023,368 | 305,398,814 | 335,938,695 | 369,532,564 |
| 2200000 Use of Goods and Services | | | | | | |
| 2400000 Interest Payments | | | | | | |
| 2600000 Current Grants and Other Transfers | | | | | | |
| 2700000 Social Benefits | 34,732,647 | 38,205,912 | 42,026,503 | 34,732,647 | 38,205,912 | 42,026,503 |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | | | | | | |
| 4100000 Acquisition of Financial Assets | | | | | | |
| 4500000 Disposal of Financial Assets | | | | | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | | | | | | |
| Capital Transfers to Govt. Agencies | | | | | | |
| Other Development | | | | | | |
| SUB TOTAL SP 1.2 | 446,322,208 | 490,954,428 | 540,049,871 | 340,131,461 | 374,144,607 | 411,559,067 |
| SP 1.3: Financial Services | | | | | | |
| Current Expenditure: | 110,000,000 | 121,000,000 | 133,100,000 | 85,000,000 | 93,500,000 | 102,850,000 |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | - | - | - | - | - | - |
| 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 | 110,000,000 | 121,000,000 | 133,100,000 | 85,000,000 | 93,500,000 | 102,850,000 |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| SUB TOTAL SP 1.3 | 110,000,000 | 121,000,000 | 133,100,000 | 85,000,000 | 93,500,000 | 102,850,000 |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| PROGRAMME 2: Public Finance Management | | | | | | |
| Current Expenditure: | 275,166,034 | 302,682,637 | 332,950,901 | 152,362,449 | 167,598,694 | 184,358,563 |
| 2100000 Compensation to Employees | 3,000,000 | 3,300,000 | 3,630,000 | - | - | - |
| 2200000 Use of Goods and Services | 240,826,975 | 264,909,672 | 291,400,639 | 143,815,675 | 158,197,243 | 174,016,967 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 31,339,059 | 34,472,965 | 37,920,262 | 8,546,774 | 9,401,451 | 10,341,596 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | 805,370,000 | 869,407,000 | 956,347,700 | 526,050,000 | 562,155,000 | 618,370,500 |
| Non-Financial Assets | 805,370,000 | 869,407,000 | 956,347,700 | 526,050,000 | 562,155,000 | 618,370,500 |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| TOTAL PROGRAMME 2 | 1,080,536,034 | 1,172,089,637 | 1,289,298,601 | 678,412,449 | 729,753,694 | 802,729,063 |
| SP 2.1: Budget Formulation, Coordination and Management | | | | | | |
| Current Expenditure: | 101,746,935 | 111,921,629 | 123,113,791 | 52,738,550 | 58,012,405 | 63,813,646 |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 89,246,935 | 98,171,629 | 107,988,791 | 48,988,550 | 53,887,405 | 59,276,146 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 12,500,000 | 13,750,000 | 15,125,000 | 3,750,000 | 4,125,000 | 4,537,500 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| SUB TOTAL SP 2.1 | 101,746,935 | 111,921,629 | 123,113,791 | 52,738,550 | 58,012,405 | 63,813,646 |
| SP 2.2 Resource Mobilisation | | | | | | |
| Current Expenditure: | 84,309,100 | 92,740,010 | 102,014,011 | 47,907,804 | 52,698,584 | 57,968,443 |
| 2100000 Compensation to Employees | 3,000,000 | 3,300,000 | 3,630,000 | - | - | - |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| 2200000 Use of Goods and Services | 69,309,100 | 76,240,010 | 83,864,011 | 46,267,700 | 50,894,470 | 55,983,917 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 12,000,000 | 13,200,000 | 14,520,000 | 1,640,104 | 1,804,114 | 1,984,526 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | 254,800,000 | 280,280,000 | 308,308,000 | 85,700,000 | 94,270,000 | 103,697,000 |
| Non-Financial Assets | 254,800,000 | 280,280,000 | 308,308,000 | 85,700,000 | 94,270,000 | 103,697,000 |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.2 | 339,109,100 | 373,020,010 | 410,322,011 | 133,607,804 | 146,968,584 | 161,665,443 |
| SP 2.3 Internal Audit | | | | | | |
| Current Expenditure: | 16,452,385 | 18,097,624 | 19,907,386 | 11,735,525 | 12,909,078 | 14,199,985 |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | 15,602,385 | 17,162,624 | 18,878,886 | 11,535,525 | 12,689,078 | 13,957,985 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 850,000 | 935,000 | 1,028,500 | 200,000 | 220,000 | 242,000 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | 10,000,000 | | | 10,000,000 | | |
| Non-Financial Assets | 10,000,000 | | | 10,000,000 | | |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.3 | 26,452,385 | 18,097,624 | 19,907,386 | 21,735,525 | 12,909,078 | 14,199,985 |
| SP 2.4 Procurement | | | | | | |
| Current Expenditure: | 17,983,100 | 19,781,410 | 21,759,551 | 10,378,872 | 11,416,759 | 12,558,435 |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | 17,183,100 | 18,901,410 | 20,791,551 | 9,978,900 | 10,976,790 | 12,074,469 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 800,000 | 880,000 | 968,000 | 399,972 | 439,969 | 483,966 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | 5,000,000 | | | 5,000,000 | | |
| Non-Financial Assets | 5,000,000 | | | 5,000,000 | | |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.4 | 22,983,100 | 19,781,410 | 21,759,551 | 15,378,872 | 11,416,759 | 12,558,435 |
| SP 2.5: Public Finance & Accounting | | | | | | |
| Current Expenditure: | 37,511,559 | 41,262,715 | 45,388,987 | 18,244,059 | 20,068,465 | 22,075,312 |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | 35,422,500 | 38,964,750 | 42,861,225 | 17,505,000 | 19,255,500 | 21,181,050 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 2,089,059 | 2,297,965 | 2,527,762 | 739,059 | 812,965 | 894,262 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | 35,570,000 | 39,127,000 | 43,039,700 | 25,350,000 | 27,885,000 | 30,673,500 |
| Non-Financial Assets | 35,570,000 | 39,127,000 | 43,039,700 | 25,350,000 | 27,885,000 | 30,673,500 |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.5 | 73,081,559 | 80,389,715 | 88,428,687 | 43,594,059 | 47,953,465 | 52,748,812 |
| SP 2.6 Debt Management | | | | | | |
| Current Expenditure: | 4,432,955 | 4,876,250 | 5,363,875 | 3,132,639 | 3,445,903 | 3,790,493 |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | 4,182,955 | 4,601,250 | 5,061,375 | 2,815,000 | 3,096,500 | 3,406,150 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 250,000 | 275,000 | 302,500 | 317,639 | 349,403 | 384,343 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| Capital Expenditure | 500,000,000 | | | 400,000,000 | 440,000,000 | 484,000,000 |
| Non-Financial Assets | 500,000,000 | 550,000,000 | 605,000,000 | 400,000,000 | 440,000,000 | 484,000,000 |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.6 | 504,432,955 | 4,876,250 | 5,363,875 | 403,132,639 | 443,445,903 | 487,790,493 |
| SP 2.7: External Resource Mobilization | | | | | | |
| Current Expenditure: | 12,730,000 | 14,003,000 | 15,403,300 | 8,225,000 | 9,047,500 | 9,952,250 |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | 9,880,000 | 10,868,000 | 11,954,800 | 6,725,000 | 7,397,500 | 8,137,250 |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | 2,850,000 | 3,135,000 | 3,448,500 | 1,500,000 | 1,650,000 | 1,815,000 |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | - | | | - | | |
| Non-Financial Assets | - | | | - | | |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 2.7 | 12,730,000 | 14,003,000 | 15,403,300 | 8,225,000 | 9,047,500 | 9,952,250 |
| Programme 3: Economic and Financial Policy Formulation and Management | | | | | | |
| Current Expenditure: | 57,478,088 | 63,225,897 | 69,548,487 | 25,626,000 | 28,188,600 | 31,007,460 |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 34,597,888 | 38,057,677 | 41,863,445 | 20,095,800 | 22,105,380 | 24,315,918 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 22,880,200 | 25,168,220 | 27,685,042 | 5,530,200 | 6,083,220 | 6,691,542 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| Other Development | - | - | - | - | - | - |
| TOTAL PROGRAMME 3 | 57,478,088 | 63,225,897 | 69,548,487 | 25,626,000 | 28,188,600 | 31,007,460 |
| SP 3.1: Fiscal Planning | | | | | | |
| Current Expenditure: | 39,832,088 | 43,815,297 | 48,196,827 | 21,156,400 | 23,272,040 | 25,599,244 |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 29,182,088 | 32,100,297 | 35,310,327 | 16,806,400 | 18,487,040 | 20,335,744 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 10,650,000 | 11,715,000 | 12,886,500 | 4,350,000 | 4,785,000 | 5,263,500 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| SUB TOTAL SP 3.1 | 39,832,088 | 43,815,297 | 48,196,827 | 21,156,400 | 23,272,040 | 25,599,244 |
| SP 3.2: Monitoring & Evaluation / Statistical Data Management | | | | | | |
| Current Expenditure: | 17,646,000 | 19,410,600 | 21,351,660 | 4,469,600 | 4,916,560 | 5,408,216 |
| 2100000 Compensation to Employees | - | - | - | - | - | - |
| 2200000 Use of Goods and Services | 5,415,800 | 5,957,380 | 6,553,118 | 3,289,400 | 3,618,340 | 3,980,174 |
| 2400000 Interest Payments | - | - | - | - | - | - |
| 2600000 Current Grants and Other Transfers | - | - | - | - | - | - |
| 2700000 Social Benefits | - | - | - | - | - | - |
| 2900000 Other Expenses | - | - | - | - | - | - |
| 3100000 Acquisition of Non-Financial Assets | 12,230,200 | 13,453,220 | 14,798,542 | 1,180,200 | 1,298,220 | 1,428,042 |
| 4100000 Acquisition of Financial Assets | - | - | - | - | - | - |
| 4500000 Disposal of Financial Assets | - | - | - | - | - | - |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | - |
| Capital Transfers to Govt. Agencies | - | - | - | - | - | - |
| Other Development | - | - | - | - | - | - |
| SUB TOTAL SP 3.2 | 17,646,000 | 19,410,600 | 21,351,660 | 4,469,600 | 4,916,560 | 5,408,216 |

| ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Economic Classification | REQUIREMENT | | | ALLOCATION | | |
| | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| SP 3.3: KDSP Programme | | | | | | |
| Current Expenditure: | - | - | - | - | - | - |
| 2100000 Compensation to Employees | - | | | - | | |
| 2200000 Use of Goods and Services | - | - | - | - | - | - |
| 2400000 Interest Payments | - | | | - | | |
| 2600000 Current Grants and Other Transfers | - | | | - | | |
| 2700000 Social Benefits | - | | | - | | |
| 2900000 Other Expenses | | | | | | |
| 3100000 Acquisition of Non-Financial Assets | - | - | - | - | - | - |
| 4100000 Acquisition of Financial Assets | - | | | - | | |
| 4500000 Disposal of Financial Assets | - | | | - | | |
| Capital Expenditure | - | - | - | - | - | - |
| Non-Financial Assets | - | - | - | - | - | |
| Capital Transfers to Govt. Agencies | - | | | - | | |
| Other Development | - | | | - | | |
| SUB TOTAL SP 3.3 | - | - | - | - | - | - |
| TOTAL 4562 | 4,819,736,572 | 5,161,710,229 | 5,548,206,252 | 3,450,803,385 | 3,688,179,741 | 3,961,233,535 |

3.3 Resource Allocation Criteria

Resource allocation for the programmes will be in line with the sub-sector's priority ranking of the above programmes/sub- programmes based on the following considerations:

- Personnel emoluments as supported by IPPD, recruitments with prior approval/ authority from the county treasury and promotions approved by Nakuru County Public Service Board (NCPSB).
- Completion of ongoing programmes
- Expected outputs and outcomes from a programme;
- Degree to which a programme addresses the core mandate of the Sub-Sector;
- Extent to which the programme seeks to address the viable stalled projects and verified pending bills; and
- Requirements for furtherance and the implementation of the Constitution.

3.3.1 Summary of Human Resource Requirements

The sub-sector as at 30th June, 2025 had a total staff in post of 236 depicting 45 per cent of the optimal establishment of 523. The sector seeks to gradually and progressively fill the vacant posts from 236 to 507 by the end of the MTEF period within the fiscal responsibility of expenditure on wages & benefits for public officers not exceeding 35%. A summary of the current status and projected staffing requirements by cadre, establishment, in-post and variance is presented in [**Appendix III: Summary of Human Resource requirements.**](#)

3.3.2 Proposed projects FY 2025/26

The sub-sector will prioritize implementation of projects within the development allocation ceilings of Ksh. 2,350,129,633 with a provision for ward allocation of Ksh. 1,650,000,000. An overview of proposed capital projects for the fiscal period 2025/26 is presented in [**Appendix IV: Proposed Projects FY2026/2027**](#)

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

This Section provides the cross functional linkages between the County Treasury Sub-sector with other sectors in carrying out of its mandate to provide overall leadership in policy direction and management of the County's finances. Moreover, the sub-sector plays the pivotal role in county planning, management of county assets, resource mobilization (internally and externally), debt management, audit, financial management, monitoring & evaluation, procurement for other county entities among other linkages.

Generally, the cross-sectoral linkages are maintained through:

- a) Coordination of preparation and implementation of the County Budget;
- b) Mobilization and allocation of resources;
- c) Provision of oversight to ensure compliance, accountability and transparency in the management of resources;
- d) Leading in and Promotion of prudent financial management;
- e) Monitoring and Evaluation of policies and systems for tracking and reporting of results;
- f) Management of financial, project systems and technical support in the implementation of Public Private Partnerships (PPP);
- g) Coordination of planning and provision of official statistics to support public policy research for informed decision making; and
- h) Coordination of County, Urban (City and Municipalities) and sectoral planning so as to link policies, plans and budgets.

The summary for the cross sectoral linkages is highlighted in the table below.

| SECTOR | LINKAGE to County Treasury Sub Sector |
|---|--|
| Agriculture Rural and Urban Development | <ul style="list-style-type: none">▪ County lands Policy and Management, Physical Planning for land use, Land Transactions, Survey and Mapping, Land Registration, County Spatial data Infrastructure, and Land and Property Valuation Services.▪ Provide agriculture and cooperatives related research data for planning purposes.▪ Participating in budget making process.▪ Adherence to Treasury circulars▪ Timely reporting |
| Energy Infrastructure and ICT | <ul style="list-style-type: none">▪ Evaluation, approval and follow up on implementation of construction projects being undertaken by the County Treasury.▪ Provision of ICT standards.▪ Participating in budget making process. |

| SECTOR | LINKAGE to County Treasury Sub Sector |
|--|---|
| | <ul style="list-style-type: none"> ▪ Adherence to Treasury circulars ▪ Timely reporting |
| General Economics and Commercial Affairs | <ul style="list-style-type: none"> ▪ Provision of research data relating to industrial development, tourism and other General economics for planning purposes. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting |
| Health | <ul style="list-style-type: none"> ▪ Provide health services to improve the well-being of the citizens. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting |
| Education | <ul style="list-style-type: none"> ▪ Facilitation of well-educated populace in the economy ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting |
| Social Protection, Culture and Recreation | <ul style="list-style-type: none"> ▪ Development of County gender mainstreaming policy. ▪ Provision of County Youth Policy and liaison implementing youth empowerment and social protection programmes. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting |
| Environment Protection Water and Natural Resources | <ul style="list-style-type: none"> ▪ Carry out Environmental impact assessment of the subsector's projects. ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Timely reporting ▪ Providing policy direction on management of environment and natural resources. |
| Public Administration and National /International Relations. | <ul style="list-style-type: none"> ▪ Assist in prosecution and enforcement of laws ▪ Timely reporting ▪ Participating in budget making process. ▪ Adherence to Treasury circulars ▪ Provide leadership and oversight to the County Treasury ▪ Indulge the County Treasury in planning activities for the Municipalities |

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

This chapter highlights the emerging issues and challenges that affected the sub-sector during the MTEF period.

5.1 Emerging Issues

During the period under review the sub-sector identified emerging issues that need to be addressed in order to facilitate the effective implementation of programmes/projects. The emerging issues include:

1. **Adverse weather conditions** i.e., severe floods in Naivasha and heavy downpours across sub-counties, which led to emergency expenditures. This necessitated reallocation of department budget to meet emergency needs.
2. **Frequent countrywide civil unrests** e.g., Finance Bill 2024 withdrawal and demonstrations. This resulted in closure of businesses, markets, and public services, which attributed to unmet revenue collection target.
3. **National policy shifts**, e.g. salary increments, community health volunteers' compensation, new taxation policies, and increased contributions to social security funds (NSSF and SHIF) could strain county resources.
4. **Delineation of county government functions** related to trade development & regulation as per Gazette Notice No. 215 Vol CXXV from Nov 2023 could complicate budgetary planning. This is especially challenging if functions are transferred without corresponding resources.
5. **External economic shocks** emanating from an unstable environment and inflation, might strain the County's financial resources. Further, declining nationally raised revenues also poses a threat to the County's fiscal stability.
6. **Transition to accrual accounting:** The County is in the process of shifting from cash basis to accrual basis accounting in line with Public Sector Accounting Standards Board (PSASB) guidelines, requiring system adjustments, staff training, and policy updates.
7. **Comprehensive asset management:** Efforts are underway to capture and value all county assets in both the Integrated Financial Management Information System (IFMIS) and the County Asset Management System to improve asset tracking, reporting, and utilization.

8. **Implementation of Electronic Government Procurement System (e-GP):** limited technical capacity and infrastructure, which hinders effective adoption, integration, and management of digital procurement systems in the county.

5.2 Challenges

1. **Weak internal audit structures:** Absence of an Audit Committee has hindered timely submission and implementation of internal audit reports, contrary to legal requirements.
2. **Escalating pending bills:** Increase in pending bills driven by unexpected commitments from litigations, spending outside budgetary ceilings, and expenditure freezes in Quarters One and Two.
3. **Lack of a contingency fund:** Lack of a dedicated fund to address unforeseen expenditures such as litigation costs.
4. **Incomplete documentation:** Insufficient supporting records for payment of historical pending bills.
5. **Budgetary constraints:** Challenges such as shifting priorities, delayed enactment of the County Government Additional Allocation Bill, slow disbursement of funds, and lengthy exchequer requisition processes.
6. **Revenue management issues:** Inadequate revenue source mapping, lack of tools of trade, low public awareness of payment methods, and legislative gaps.
7. **Human resource limitations:** Ageing workforce, absence of a succession management plan, low staff morale & motivation and training restrictions.
8. **ICT project disruptions:** Frequent replacement of ICT systems development professionals by the contractor has undermined project continuity and delayed implementation of ICT systems.
9. Disposal of assets could not be undertaken due to the unavailability of ownership documents and challenges related to asset valuation.
10. **Organizational silos:** Lack of synergy, cooperation and coordination from county entities on external resource mobilization activities in the county.

CHAPTER SIX

6.0 CONCLUSION

The sub sector report provides a comprehensive analysis of the County Treasury's financial and non-financial performance during the MTEF period, 2022/23 - 2024/25, and outlines the plans for the upcoming MTEF period, 2026/27 - 2028/29. During the MTEF period under review, the sub sector recorded overarching achievements in its plans, programmes, and projects. Among the projects initiated during the period include 90 percent progress rate of completion for the county treasury office block, timely issuance of guidelines, preparation of statutory documents, and an increase in OSR collection. Despite the above average performance, several challenges were encountered which included, budgetary constraints, human resource constraints, and inefficiencies in the procurement processes. During the 2026/27 – 2028/29 MTEF period the sub sector prioritizes to; complete new and ongoing projects; strengthen financial management and reporting; revenue mapping; capacity building of staff; compliance with statutory document submissions; issue guidelines within the set timelines; revenue mapping; complete automation and integration of payment channels; strengthen the statistical unit, and continue to mobilize resources to bridge the resource gap. The sub sector intends to work closely with stakeholders and development partners to mobilize additional resources that help mitigate shortfalls in capital and human resources. The subsector will also continue to encourage linkage between planning and implementation of programmes/projects in the county entities and to scale-up monitoring and evaluation.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

1. **Strengthen internal audit governance:** Constitute the Audit Committee in compliance with legal requirements to enhance timely submission, review, and implementation of internal audit reports.
2. **Enhance capacity building despite austerity:** Explore cost-effective training options such as in-house mentorship, online courses, and partnerships with development partners to sustain staff skills development in finance.
3. **Manage and reduce pending bills:** Enforce strict budget discipline to prevent commitments outside approved ceilings, prioritize settlement of verified pending bills, and adopt pre-commitment controls to manage liabilities from litigations.
4. **Establish a contingency fund:** Create and operationalize a County Contingency Fund to cater for unforeseen expenditures, particularly legal settlements and emergencies.
5. **Improve documentation for historical bills:** Undertake a comprehensive verification and documentation exercise for historical pending bills, ensuring adequate records are maintained for audit and payment purposes.
6. **Address budgetary process delays:** Streamline budget approval processes, fast-track enactment of the County Government Additional Allocation Bill, and strengthen coordination with the National Treasury for timely disbursements.
7. **Enhance revenue mobilization and management:** Conduct comprehensive mapping of all revenue sources, provide adequate tools of trade, strengthen legislation on revenue collection, and intensify public awareness campaigns on available payment methods.
8. **Implement strategic HR management:** Develop a succession management plan, address ageing workforce challenges through targeted recruitment, and implement motivation and retention strategies to boost staff morale.
9. **Ensure ICT project continuity:** Require contractors to maintain stable ICT project teams, include continuity clauses in contracts, and enhance capacity transfer to county ICT staff to reduce dependency on external consultants.
10. Effectiveness and efficiency in the rollout of e-GP by the National Treasury through capacity building, systems upgrade etc.

11. Coordination by IGRTC in the transfer of all ownership documents from the National Government to county governments and undertaking a comprehensive asset valuation exercise.
12. Synergy with the external resource management directorate by county entities in external resource mobilization activities such as development of concept notes, PPPs, reporting, negotiations & signing of agreements and MOUs etc.

REFERENCES

1. Annual Development Plan 2021/22, 2022/23, 2023/24, 2024/25, 2025/26 and 2026/27.
2. Approved and Revised Budgets for FYs 2022/23, 2023/24, 2024/25 and 2025/26.
3. Constitution of Kenya, 2010
4. PFM Act, 2012 and PFM Regulations, 2015
5. Public Procurement and Asset Disposal Act (2015)
6. County Budget Review and Outlook Paper (CBROP 2022, 2023, 2024 and 2025)
7. County Fiscal Strategy Paper (CFSP 2022, 2023, 2024 and 2025)
8. County Integrated Development Plan (CIDP 2023-2027)
9. Kenya Vision 2030 and MTP IV (2023-2027).
10. Governor's Manifesto
11. Bottom-up Economic Transformation Agenda (BETA)
12. UN's Sustainable Development Goals (SDGs)
13. Post-COVID-19 Economic Recovery Strategy Plan (ERS)
14. Approved Organizational Structure and Staff Establishment for Nakuru County Public Service (July 2024)

APPENDICES

Appendix 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 |
|---|-------------|---------------|-----------------|------------------------------|------------------------------|----------------------|---|
| Programme Name: Economic and Financial Policy Formulation and Management | | | | | | | |
| Kenya Devolution Support Programme Level II | HQ | 14/03/2023 | 30/12/2024 | 120,374,189 | 120,374,189 | 100 | Improve healthcare service provision in Subukia subcounty |
| Construction of County Treasury Building | HQ | 22/12/2020 | 22/12/2025 | 1,107,500,000 | 886,630,338 | 90 | Host county staff offices |
| Completion of solarization of Revenue offices | HQ | - | - | 15,000,000 | 5,000,000 | 0 | Enhance service delivery |
| 4.3% Administrative Cost of Revenue Management System | HQ | 01/12/2020 | 30/11/2025 | 74,400,000 | 63,400,000 | 63,253,650 | Enhance revenue collection |
| Renovation of Nakuru East Revenue Offices | Nakuru East | - | - | 2,800,000 | 1,000,000 | 0 | Enhance revenue collection |
| Acquisition of ICT Equipment for Revenue Collection | HQ | - | - | 10,000,000 | 10,000,000 | 0 | Enhance revenue collection |
| Purchase Of Containers (4no.) to serve as Revenue Offices | HQ | - | - | 5,600,000 | 2,800,000 | 0 | Enhance revenue collection |
| County Debt Management (as per the County Medium Term Debt Management Strategy Paper) | HQ | - | - | 275,000,000 | 185,000,000 | 72,789,642.4 | Maintaining County Debt at sustainable levels |
| Court decrees and ELRC rulings | HQ | - | - | 13,826,872.68 | 10,000,000 | 10,000,000 | Maintaining County Debt at sustainable levels |
| KPLC debt resolution | HQ | - | - | 100,000,000 | 80,000,000 | 80,000,000 | Maintaining County Debt at sustainable levels |
| Construction Of County Treasury Office Block | HQ | 22/12/2020 | 22/12/2025 | 1,107,500,000 | 39,545,811 | 100 | Host county staff offices |
| 4.3% Administrative Cost of Revenue Management System (Outstanding) | HQ | 01/12/2020 | 30/11/2025 | 81,700,000 | 960,273 | 960,273 | Enhance revenue collection |

| Project Description | Location | Contract Date | Completion Date | Estimated Cost to Completion | Cumulative Budget Allocation | Completion Stage (%) | Specific Needs to Be Addressed by the Project |
|---|-----------------------------|--------------------------------------|-----------------|------------------------------|------------------------------|----------------------|---|
| Acquisition Of ICT Equipment for Revenue Collection Gadgets | HQ | 9-Jan-2024 30-Nov-23 15-Feb-24 | 30/06/2025 | 9,700,000 | 9,700,000 | 30 POS | Enhance revenue collection |
| Development Of Asset Management System | HQ | 04/07/2025 | 30/06/2025 | 15,000,000 | 5,000,000 | 100 | Improve asset management and administration |
| Valuation of Assets | HQ | 04/07/2025 | 30/06/2025 | 20,000,000 | 5,000,000 | 80 | Enhance service delivery |
| Fleet Management System | HQ | 01/08/2023 | 26/05/2025 | 10,000,000 | 9,400,000 | 100 | Enhance service delivery |
| Solarization of Revenue Offices | Nakuru east and Nakuru west | 05/06/2023 | 30/06/2024 | 5,000,000 | 5,000,000 | 100 | Enhance revenue collection |
| Installation of backup Solar system at the New Town Hall Building and Public Works Building | HQ | 05/06/2023 | 30/06/2024 | 22,565,560 | 22,565,560 | 100 | Improve service delivery |
| Development of an Inventory management system | HQ | 01/08/2023 | 30/06/2024 | 4,000,000 | 4,000,000 | 100 | Enhance stock/inventory management |
| TOTAL | | | | 2,999,966,622 | 1,465,376,171 | | |

Appendix II: Analysis of Performance of Multi Year Capital Projects (FY2013/14 – 2024/2025) Currently in the FY2025/26 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 (Ongoing/ Stalled) |
|--|----------|---------------|------------------------------|------------------------------|------------------------|----------------------|---|-----------------------------------|
| Programme: Economic and Financial Policy Formulation and Management | | | | | | | | |
| Construction of County Treasury Building | HQ | 22/12/2020 | 1,107,500,000 | 985,362,091.82 | 811,857,465.44 | 90 | Host county staff offices | Ongoing |
| TOTAL | | | 1,107,500,000 | 985,362,091.82 | 811,857,465.44 | 90 | | |

Appendix III: Summary of Human Resource requirements

| Directorate | DESIGNATION /POSITION /TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30 TH JUNE 2025 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | | |
|-------------|---|--------------------------|--|------------------|------------------------|---------|--------------------|--------------------|
| | | | | | 2025/26 | 2026/27 | 2027/28 PROJECTION | 2028/29 PROJECTION |
| Executive | CECM | T | 1 | 1 | 0 | 0 | 0 | 1 |
| | Chief Officers | S | 3 | 3 | 0 | 0 | 0 | 3 |
| Audit | Director, Internal Audit Services | R | 1 | 0 | 1 | 0 | 0 | 0 |
| | Deputy Director, Internal Audit Services | Q | 1 | 1 | 1 | 0 | 0 | 0 |
| | Assistant Director, Internal Audit Services | P | 2 | 1 | 0 | 0 | 0 | 0 |
| | Principal Internal Auditor | N | 4 | 0 | 0 | 0 | 0 | 4 |
| | Chief Internal Auditor | M | 7 | 0 | 0 | 7 | 0 | 5 |
| | Senior Internal Auditor | L | 13 | 10 | 1 | 0 | 0 | 2 |
| | Internal Auditor I | K | 20 | 1 | 2 | 0 | 0 | 2 |
| | Internal Auditor III and II | J | 20 | 2 | 0 | 1 | 1 | 1 |
| | | H | | 0 | 0 | 1 | 1 | 1 |
| Accountants | Director, Accounting Services | R | 1 | 0 | 1 | 0 | 0 | 0 |
| | Deputy Director, Accounting Services | Q | 3 | 0 | 3 | 0 | 0 | 0 |
| | Assistant Director, Accounting Services | P | 7 | 4 | 4 | 0 | 0 | 0 |
| | Principal Accountant | N | 13 | 9 | 2 | 1 | 0 | 2 |
| | Chief Accountant | M | 25 | 3 | 3 | 2 | 0 | 0 |
| | Senior Accountant | L | 50 | 17 | 3 | 0 | 0 | 0 |
| | Accountant I | K | 100 | 22 | 5 | 5 | 5 | 5 |
| | Accountant II | J | | 23 | 3 | 5 | 5 | 5 |
| Revenue | Chief Revenue Officer | P | 0 | 1 | 0 | 0 | 0 | 0 |
| | Principal Revenue Officer | N | 0 | 0 | 1 | 0 | 0 | 0 |
| | Senior Revenue Officer | M | 0 | 2 | 1 | 0 | 0 | 0 |
| | Revenue officer I | L | 0 | 1 | 3 | 0 | 0 | 0 |
| | Revenue officer II | K | 0 | 3 | 0 | 0 | 0 | 0 |
| | Revenue officer III | J | 0 | 0 | 0 | 0 | 0 | 0 |
| | Senior Revenue/Accounts/audit clerk II/I/Senior | D/F/G | 0 | 5 | 0 | 0 | 0 | 1 |

| Directorate | DESIGNATION /POSITION /TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30 TH JUNE 2025 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | | |
|-------------------------|--|--------------------------|--|------------------|------------------------|---------|--------------------|--------------------|
| | | | | | 2025/26 | 2026/27 | 2027/28 PROJECTION | 2028/29 PROJECTION |
| Finance Officers | Chief Finance officer | R | 1 | 0 | 2 | 0 | 0 | 0 |
| | Deputy Chief Finance officer | Q | 1 | 0 | 2 | 0 | 0 | 0 |
| | Senior Principal Finance officer | P | 2 | 0 | 0 | 0 | 0 | 1 |
| | Principal Finance officer | N | 4 | 0 | 0 | 0 | 0 | 2 |
| | Senior Finance officer | M | 8 | 0 | 0 | 0 | 0 | 2 |
| | Finance officer I | L | 15 | 0 | 0 | 0 | 0 | 4 |
| | Finance officer III and II | K | 30 | 0 | 0 | 0 | 0 | 0 |
| | | J | | 13 | 10 | 7 | 0 | 0 |
| Budget Officers | Director of Budget | R | 1 | 0 | 0 | 0 | 0 | 0 |
| | Senior Assistant Director Budget | Q | 1 | 0 | 1 | 0 | 0 | 0 |
| | Assistant Director Budget | P | 1 | 2 | 0 | 0 | 0 | 0 |
| | Principal Budget Officer | N | 2 | 0 | 0 | 0 | 1 | 0 |
| | Senior Budget Officer | M | 4 | 0 | 0 | 1 | 0 | 0 |
| | Budget officer I | L | 8 | 0 | 0 | 1 | 0 | 0 |
| | Budget officer III and II | K | 16 | 0 | 0 | 0 | 0 | 0 |
| | | J | | 2 | 1 | 2 | 3 | 3 |
| Economic Planning | Chief Economist | R | 1 | 0 | 1 | 0 | 0 | 0 |
| | Deputy Chief Economist/Deputy Chief statistician | Q | 1 | 0 | 0 | 0 | 0 | 0 |
| | Senior Principal Economist/Senior | P | 4 | 0 | 0 | 0 | 0 | 0 |
| | Principal Economist/Principal Statistician | N | 8 | 0 | 0 | 1 | 0 | 0 |
| | Senior Economist /Senior Statistician I | M | 15 | 0 | 0 | 1 | 2 | 1 |
| | Economists II/statistician II/ Economists I/Senior Statistician II | L | 30 | 1 | 0 | 0 | 0 | 7 |
| | | K | | 14 | 1 | 3 | 2 | 2 |
| Supply Chain Management | Director Supply Chain Management Services | R | 1 | 1 | 0 | 0 | 0 | 0 |
| | Deputy Director Supply Chain Management Services | Q | 1 | 1 | 0 | 0 | 0 | 0 |

| Directorate | DESIGNATION /POSITION /TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30 TH JUNE 2025 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | | |
|--|--|--------------------------|--|------------------|------------------------|-----------|--------------------|--------------------|
| | | | | | 2025/26 | 2026/27 | 2027/28 PROJECTION | 2028/29 PROJECTION |
| | Assistant Director, Supply Chain Management Services/ | P | 2 | 1 | 0 | 0 | 0 | 0 |
| | Principal Supply Chain Management Officer/Assistant | N | 3 | 0 | 0 | 0 | 0 | 0 |
| | Chief Supply Chain Management Officer/Assistant | M | 6 | 1 | 0 | 1 | 0 | 0 |
| | Senior Supply Chain Management Officer/Assistant | L | 12 | 1 | 0 | 1 | 0 | 0 |
| | Supply Chain Management Officer I/Assistant I/purchasing officer | K | 26 | 2 | 0 | 0 | 0 | 4 |
| | Supply Chain Management Officer II /Supply Chain Management Assistant IV/ Supply Chain Management Assistant III and II | J H G | 48 | 21 | 10 | 2 | 0 | 3 |
| | | | | 5 | 7 | 0 | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 |
| | Assistant Store keeper | E | 0 | 1 | 0 | 0 | 0 | 0 |
| Revenue | Market Inspector I | J | 0 | 5 | 5 | 0 | 0 | 0 |
| | Market Inspector II | H | 0 | 5 | 0 | 0 | 0 | 3 |
| | Senior Market Master | F | 0 | 0 | 3 | 6 | 0 | 7 |
| | Market Master | E | 0 | 13 | 7 | 1 | 5 | 9 |
| | Assistant Market Master | D | 0 | 13 | 9 | 0 | 0 | 15 |
| | Junior Market Master | C | 0 | 18 | 7 | 0 | 0 | 2 |
| | Senior Market Attendant | B | 0 | 7 | 0 | 0 | 0 | 0 |
| | Market Attendant I | A | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | | 523 | 236 | 100 | 49 | 25 | 97 |
| To be deployed from the department of Public Service Management | | | | | | | | |
| 1 | Administrative Officers | K/L/M/N/P | 6 | 17 | 0 | 0 | 0 | 0 |
| 2 | Human Resource Officers | J/K | 2 | 0 | 0 | 0 | 0 | 0 |
| 3 | Office Administrative Officers/ Assistants | J/K/L | 10 | 5 | 2 | 2 | 1 | 0 |
| 4 | Drivers | D/E/F/G | 23 | 12 | 0 | 5 | 5 | 5 |

| Directorate | DESIGNATION /POSITION /TITLE | AUTHORIZED ESTABLISHMENT | IN POST AS AT 30 TH JUNE 2025 | FUNDED POSITIONS | POSITIONS TO BE FUNDED | | | |
|--|---|--------------------------|--|------------------|------------------------|-----------|--------------------|--------------------|
| | | | | | 2025/26 | 2026/27 | 2027/28 PROJECTION | 2028/29 PROJECTION |
| 5 | Security Wardens | D/E/F | 110 | 157 | 0 | 0 | 0 | 0 |
| 7 | Support Staff/Cleaners/Messengers/Labourers | D/E/F/G | 29 | 39 | 0 | 0 | 0 | 0 |
| 8 | Records Management Officers/Assistants | H/J | 4 | 1 | 0 | 2 | 0 | 0 |
| 9 | Clerical Officers | F/G/H/J | 225 | 231 | 16 | 0 | 0 | 0 |
| To be deployed from the department of Education, ICT and e-Government | | | | | | | | |
| 1 | ICT officers | J/K | 2 | 4 | 0 | 0 | 0 | 0 |
| 2 | Communication Officers | J/K/L | 1 | 0 | 0 | 1 | 0 | 0 |
| TOTAL | | | 412 | 466 | 18 | 10 | 6 | 5 |

Appendix IV: 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: Administration, Planning and Support Services | | | | | | | |
| | Sub Programme: Administration and Planning | | | | | | | |
| - | Ward Development Funding | HQ | HQ | 1,650,000,000 | 2026/27 | 2026/27 | 1,650,000,000 | |
| 3110299 | Completion and Equipping of County Treasury Office block | HQ | HQ | 800,000,000 | 2026/27 | 2026/27 | 169,079,633 | |
| 3110504 | Solarization of Revenue Offices | HQ | HQ | 20,000,000 | 2026/27 | 2026/27 | 5,000,000 | |
| | SUB TOTAL | | | 2,470,000,000 | | | 1,824,079,633 | - |
| | Programme: Public Finance Management | | | | | | | |
| | Sub Programme: Resource Mobilisation | | | | | | | |
| 3111403 | Revenue Mapping | HQ | HQ | 100,000,000 | 2026/27 | 2026/27 | 20,000,000 | |
| 3111112 | 4.3% Administrative Cost of Revenue Management System (Outstanding) | HQ | HQ | 154,800,000 | 2026/27 | 2026/27 | 65,700,000 | |
| | SUB TOTAL | | | 254,800,000 | | | 85,700,000 | - |
| | Programme: Public Finance Management | | | | | | | |
| | Sub Programme: Public Finance & Accounting | | | | | | | |
| 3111499 | Valuation of assets | HQ | HQ | 172,500,000 | 2026/27 | 2026/27 | 20,000,000 | |
| 3111112 | Purchase of bar codes/tags | HQ | HQ | 5,000,000 | 2026/27 | 2026/27 | 5,000,000 | |
| 3111112 | Purchase of bar code readers | HQ | HQ | 350,000 | 2026/27 | 2026/27 | 350,000 | |
| | SUB TOTAL | | | 177,850,000 | | | 25,350,000 | - |
| | Programme: Public Finance Management | | | | | | | |
| | Sub Programme: Audit | | | | | | | |
| 3111112 | Audit Management System | HQ | HQ | 10,000,000 | 2026/27 | 2026/27 | 10,000,000 | |
| | SUB TOTAL | | | 10,000,000 | | | 10,000,000 | - |
| | Programme: Public Finance Management | | | | | | | |
| | Sub Programme: Procurement | | | | | | | |
| 3111002 | Purchase and installation of a Bulk filing system | HQ | HQ | 5,000,000 | 2026/27 | 2026/27 | 5,000,000 | |
| | SUB TOTAL | | | 5,000,000 | | | 5,000,000 | - |
| | Programme: Public Finance Management | | | | | | | |
| | Sub Programme: Debt Management | | | | | | | |
| 2211314 | County Debt management (as per the County Medium Term Debt Strategy Paper) | HQ | HQ | 1,400,000,000 | 2026/27 | 2026/27 | 400,000,000 | |
| | SUB TOTAL | | | 1,400,000,000 | | | 400,000,000 | - |
| | TOTAL | | | 4,317,650,000 | | | 2,350,129,633 | - |