



# COUNTY GOVERNMENT OF NAKURU

## AGRICULTURE, RURAL AND URBAN DEVELOPMENT (ARUD) SECTOR

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**NAKURU CITY**

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**SUB SECTOR REPORT**

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**MTEF 2026/2027 – 2028/2029**

**JANUARY 2026**

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## ABBREVIATIONS

<b>ADP</b>	Annual Development Plan
<b>ARUD</b>	Agriculture Rural and Urban Development
<b>BoQ</b>	Bill of Quantities
<b>CIDP</b>	County Integrated Development Plan
<b>FY</b>	Financial Year
<b>HOT</b>	Humanitarian OpenStreetMap Team
<b>IDeP</b>	Integrated Development Plan
<b>ISUDP</b>	Integrated Strategic Urban Development Plan
<b>ITDP</b>	Institute of Transportation and Development Policy
<b>KUSP</b>	Kenya Urban Support Programme
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NCB</b>	Nakuru City Board
<b>NCG</b>	County Government of Nakuru
<b>SHRO</b>	Senior Human Resource officer
<b>UACA</b>	Urban Areas and Cities Act
<b>UDG</b>	Urban Development Grant
<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organization
<b>WSUP</b>	Water and sanitation for the Urban Population

## EXECUTIVE SUMMARY

This Nakuru City Sub-Sector Report outlines the strategic priorities, programme performance, and financing framework for the Medium-Term Expenditure Framework (MTEF) period 2022/23-2024/25, and highlights of the projections of FY 2026/27-2028/29. Nakuru City Board operates as a sub-sector under the Agriculture, Rural and Urban Development (ARUD) sector, with a mandate to coordinate and deliver urban services across the 11 wards of Nakuru East and Nakuru West Sub-Counties in accordance with the Urban Areas and Cities Act, 2011. Since its inauguration in December 2021, the City has focused on strengthening governance systems, improving infrastructure and service delivery, and promoting inclusive, resilient, and sustainable urban development.

The report is organized into seven chapters. **Chapter One** provides an overview of the sub-sector, including its background, vision, mission, strategic objectives, mandates, and key stakeholders. **Chapter Two** presents a performance review for the MTEF period 2022/23-2024/25, covering programme implementation, expenditure analysis, capital projects, and pending bills. **Chapter Three** outlines the medium-term priorities and financial plan for 2026/27-2028/29, detailing programme objectives, expected outputs, performance indicators, and analysis of resource requirements versus allocations. **Chapter Four** examines cross-sector linkages and interdependencies that support integrated urban development. **Chapter Five** discusses emerging issues and challenges affecting service delivery and programme implementation. **Chapter Six** provides the overall conclusion of the report, while **Chapter Seven** presents actionable recommendations aimed at improving efficiency, effectiveness, and sustainability of urban service delivery in Nakuru City.

The report reviews performance during the MTEF period 2022/23-2024/25, a phase largely supported by the Kenya Urban Support Programme (KUSP I) and equitable share allocations. Over the three financial years, the sub-sector recorded absorption rates of 69%, 80.5%, and 60.37% respectively, reflecting both notable implementation achievements and the fiscal constraints experienced following the conclusion of KUSP I in July 2023. Key accomplishments included road and non-motorized transport (NMT) infrastructure development, storm-water drainage improvements, street lighting, solid waste management interventions, policy development, and strengthened citizen engagement.

For the MTEF period 2026/27–2028/29, the City prioritizes upgrading and rehabilitating roads, expanding NMT facilities, improving storm-water drainage systems, enhancing public lighting and road safety infrastructure, strengthening solid waste management, and deepening institutional capacity and public participation. While recurrent resource allocations are projected to be adequate, a development financing gap persists, highlighting the need for continued intergovernmental transfers, development partner support, and innovative financing mechanisms.

# CHAPTER ONE

## 1.0 INTRODUCTION

### 1.1 Background

Nakuru City operates as a sub-sector under the Agriculture, Rural, and Urban Development (ARUD) docket. It was officially inaugurated on 1st December 2021, following the granting of a city charter in accordance with the Urban Areas and Cities Act (UACA). The city encompasses 11 wards within Nakuru East and Nakuru West Sub-Counties, namely: Flamingo, Kivumbini, Shaabab, Kapkures, Nakuru East, Menengai, Rhonda, Biashara, London, Barut, and Kaptembwo.

The City Board comprises 11 Board Members. The secretary of the board is the City Manager, who implements the Board's decisions under the guidance of secretariat staff seconded from various line departments. Currently, the City Board secretariat comprises 25 staff. The Board Members were competitively appointed and approved by the County Assembly, representing professional associations, civil society, and the private sector, as provided for in the Urban Areas and Cities Act, 2011 (UACA). The Board Members serve on a part-time basis for a five-year term, while the City Manager is appointed for a renewable six-year term.

In alignment with the provisions of the Urban Areas and Cities Act, 2011, and the City Charter, the Nakuru City Board has continued to pursue the city's socio-cultural, economic, and political aspirations to foster a dynamic and sustainable urban environment for its residents.

### 1.2 Sector Vision and Mission

The **Sector Vision** is to be a model City that enhances quality of life and fosters economic prosperity.

The **Sector Mission** is to formulate and implement citizen-oriented policies, foster sustainable development and innovation and deliver services.

### 1.3 Strategic Goals/Objectives of the Sector

As provided for in the Nakuru City Board Charter and subject to section 20 of the Urban Areas Cities Act, 2011, the Sector's key goals and objectives are;

1. To ensure efficient and sustainable service delivery to residents of Nakuru City.
2. To promote good governance and citizen participation in decision-making and

development planning.

3. To implement policies and programs formulated by both the National and County Governments.
4. To uphold constitutional values and principles in all operations and decisions.
5. To promote economic prosperity, innovation, and sustainable urban growth.
6. To establish and maintain sound performance management systems that are aligned to the County Integrated Development Plan (CIDP) and City Integrated Development Plan (IDeP).

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

To realize the objectives and goals stated in section 1.3 of this report, the City is mandated to undertake the following functions:

##### **1.4.1 Urban Services and Infrastructure**

- Develop, regulate, and maintain urban infrastructure including roads, drainage, street lighting, and public amenities.
- Provide and manage solid waste, sanitation, and storm-water systems.
- Maintain green spaces, recreational parks, and non-motorized transport facilities.

##### **1.4.2 Urban Planning and Development Control**

- Prepare and enforce city development plans and zoning regulations.
- Control building, land use, and urban design standards.
- Promote sustainable land management and environmental protection.

##### **1.4.3 Public Health and Safety**

- Regulate waste disposal, sanitation, and public health standards.
- Provide fire-fighting, emergency preparedness, and disaster management services.
- Oversee animal control and welfare.

##### **1.4.4 Economic Growth and Social Development**

- Promote trade, tourism, and investment within the city.
- Support sports, cultural, and recreational programs.
- Regulate urban commerce, municipal markets, and abattoirs.

#### **1.4.5 Governance and Citizen Participation**

- Facilitate public participation in policy-making and planning.
- Ensure transparency and accountability in the management of city affairs.
- Exercise delegated executive authority on behalf of the County Government within the city boundaries.

#### **1.4.6 Other Delegated Functions**

- Implement other delegated duties from the County Executive Committee.
- Align city operations with county and national development priorities.
- Develop and enforce city by-laws and policies consistent with national and county legislation.

### **1.5 Role of Sector Stakeholder**

In discharging the functions stated in section 1.4 to achieve the sub-sector goals and objectives, the City Board has engaged with the following stakeholders and development partners in offering services to city residents;

<b>Stakeholders</b>	<b>Role of stakeholders</b>
State Agencies and Departments	<ul style="list-style-type: none"><li>• Policy guidelines.</li><li>• Technical support.</li><li>• Partnership in projects and program implementation</li></ul>
County Assembly	<ul style="list-style-type: none"><li>• Approval of County policy frameworks</li><li>• Enactment of Bills</li><li>• Budget Approval</li></ul>
Donor - World Bank	<ul style="list-style-type: none"><li>• Funding – KUSP II, KISIP II</li><li>• Partnership</li><li>• Technical advice</li></ul>
Local Community including resident associations	<ul style="list-style-type: none"><li>• Public Participation in the budget making process</li><li>• Highlight the projects to be undertaken.</li><li>• Carry out social intelligence audit.</li></ul>
Friedrich Erbert Stiftung (FES)	<ul style="list-style-type: none"><li>• Funding urban dialogues</li><li>• Development of Nakuru City urban mobility plan</li></ul>
UN-agencies eg UNESCO, UNEP, UN-Habitat	<ul style="list-style-type: none"><li>• Capacity building on Urban Issues</li><li>• Preliminaries for development of City Mobility Plan</li><li>• Participate in Public/Private Partnership.</li><li>• Capacity building on creatives and cultural practitioners to advance creative city recognition</li></ul>
Institute of Transportation and Development Policy (ITDP)	<ul style="list-style-type: none"><li>• Capacity building on Urban Issues</li><li>• Preliminaries for the development of City Mobility Plan</li></ul>

<b>Stakeholders</b>	<b>Role of stakeholders</b>
Water and sanitation for the Urban poor (WSUP)	<ul style="list-style-type: none"> <li>• Capacity building</li> <li>• funding of stakeholders in preparation of City WASH-By laws</li> </ul>
Kenya National Commission for UNESCO (KNATCOM)	<ul style="list-style-type: none"> <li>• Liaison and partnership on UNESCO Creative Cities Network</li> <li>• Policy oversight</li> </ul>
Humanitarian OpenStreetMap Team (HOT)	<ul style="list-style-type: none"> <li>• Mapping for resilient city</li> <li>• Policy implementation</li> </ul>

## CHAPTER TWO

### 2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MID TERM EXPENDITURE FRAMEWORK (MTEF) PERIOD 2022/2023-2024/2025

This chapter outlines the planned targets, strategic objectives, and achievements recorded during the MTEF period 2022/23-2024/25.

During this period, most development projects undertaken by Nakuru City were financed through the Kenya Urban Support Programme I – Urban Development Grant (UDG) funded by the World Bank, with additional support from equitable share allocations. It is important to note that KUSP I concluded in July 2023, after which the City has relied primarily on equitable share funds, which remain significantly limited relative to the needs of a growing urban population. Despite these financial constraints, the sector registered notable milestones, including:

#### **1. Infrastructure Development**

The following projects were successfully implemented under the Kenya Urban Support Programme (KUSP I):

- Completion of Phase I refurbishment of Afraha Stadium, including the supply and installation of a tartan running track.
- Construction of Non-Motorized Transport (NMT) facilities, installation of street lighting, and deployment of CCTV surveillance within the Central Business District (CBD).
- Completion of storm-water drainage works, including:
  - Lower Mburu Gichua, Flamingo, and Kivumbini drainage systems (total length: 0.4 km);
  - Mbugua & Mbugua drainage works, including associated road murraming;
  - Kia-Murogi, Kipkelion Road, and Mombasa Road storm-water drainage systems.
- Construction of 7.3 km of roads within the city, comprising:
  - Free Area Loop Road;
  - Mashindano Road, including drainage works and street lighting;
  - Chui Road, including drainage works and street lighting;
  - Road behind Gilanis to KPLC and Lower Tom Mboya Road;
  - Kipchoge Keino Road;

- Crater Climb Road;
- Matundu Road; and
- Bargain Road.

The following projects were implemented under the Equitable Share allocation during the period under review:

- Routine maintenance of street lighting across the city.
- Completion of access drains into the Mbugua Mbugua main drain along Baringo Road (0.44 km).
- Ongoing rehabilitation of drainage systems within the city, including the CBD (Kenyatta Lane, Mburu Gichua, and Pundit Nehru avenues), sections of Flamingo Ward, Bondeni Area, and Kivumbini Ward, as well as provision of access at Imani Sacco Building and replacement of damaged slabs and manhole covers within the CBD.
- Installation of a sanitation facility at Menengai Garden, Nakuru East.
- Purchase of two (2) fire engines.
- Supply and installation of two (2) streetlights at KMC Settlement and Pipeline Estate.

## **2. Policy Development and Institutional Strengthening**

- Development of key policy and planning instruments including the reviewing of the Nakuru City Integrated Development Plan 2024-28 and Annual Work Plans.
- Development of draft policies and frameworks aimed at strengthening city operations, including:
  - Nakuru City Corruption Prevention Policy (completed)
  - Nakuru City Risk Management Policy (completed)
  - Nakuru City Data Governance Policy (Ongoing)
  - Draft Nakuru City Solid Waste Management Plan (NSWMP) (ongoing).
  - Draft Nakuru City Creatives Policy (ongoing).
- Secondment of two (2) directors to the city from the County Government in FY 2024/25.
- Preparation of twelve (12) progress and financial reports within the MTEF period.

## **3. Compliance with Kenya Urban Support Program (KUSP) II.**

KUSP II, build on success of KUSP I, is a national initiative aimed at fostering sustainable

urban development and strengthening city and municipal governance in Kenya. KUSP II is designed to address the rapid urbanization challenges facing Kenya's urban areas, ensuring well-planned, resilient, and economically vibrant cities and municipalities.

During the period under review, KUSP II assessment was undertaken by the state department of housing and urban development and the ACAL Consulting, a consulting firm from the World Bank. The assessment focused on whether the city board fulfilled the following minimum conditions;

- a) Full constitution of city board
- b) Urban area budget
- c) Human resource structure, with emphasis on registration of key staffs by relevant professional bodies
- d) Public disclosure of key documents
- e) Signed county participation agreement by the county governor

Upon qualifying, the City will utilize the KUSP II to fund the following projects in FY 2025/26;

- a) Construction of Muhoro road and its complimentary facilities
- b) Construction of Moi street road, NMT and other complimentary facilities
- c) Construction of 0.8km Olive Inn Loop Road and its complimentary facilities
- d) Construction of NMT facilities phase II from Mburu Gichua roundabout to Downtown Naivas Supermarket
- e) Bicycle bay/racks in CBD and at Kenya National Library Services

And for FY 2026/27, the following projects are proposed to be undertaken;

- a) Completion of NMT along Kenyatta Avenue from KCB bank to Westside Mall
- b) Construction of Taita Street, Ihara Street, Turkana Street and Sagana Road
- c) Installation of street and floods lights in Nakuru West
- d) Construction and rehabilitation of storm-water drainage in the CBD
- e) Recarpeting of roads, marking and installation of signages in the CBD

#### **4. Environmental Management and Sustainability**

- Purchase and planting of 10,100 tree seedlings in collaboration with partners at Nakuru Main Prison and Tumaini House Schools.

- Conducting two city clean-up exercises in London Estate and Waivers Market with support from stakeholders.

## 5. Citizen Engagement and Social Mobilization

- Holding four (4) citizen fora during FY 2024/25
  - Two of the fora focusing on project progress, challenges, and proposals.
  - One forum was dedicated to the city creatives in formulation of the Nakuru City Creative and Cultural Industry Policy.
  - One forum was dedicated to neighbourhood association residents.
- Successful implementation of a road safety activation campaign in partnership with UN-Habitat.

## 6. Partnership-Driven Urban Resilience and Innovation Projects

During this period, Nakuru City with support from various national and international partners, implemented transformative, resilience-focused projects aiming at alleviating impacts of the climate change. Four major projects were successfully executed, namely;

### A. Launch of Nature-Based Solutions (NbS) Compendium

Nakuru City was featured, alongside Mombasa City and Mandera Municipality during the launch of *“Nature-Based Solutions Compendium for Urban Resilience in Kenya”* during the Kenya Urban Forum 2025 in Naivasha Municipality by the Global Center for Adaptation and the World Bank. This NbS practical guide, stating progress made by Nakuru City in integrating NbS, will support municipalities across Kenya in integrating NbS into urban Planning and infrastructure development to catalyse climate resilient cities.

### B. RESPIRA Air Quality Monitoring (RESPIRA-AQM) Project

This project is funded by the Flanders International Climate Action Programme (FICAP) and implemented jointly with the County Department of Environment and the Kenya Meteorological Department. The project involved installation of the air quality sensors in phase one, which is complete and in second phase, the project will develop data dissemination infrastructure, integrating real time data and artificial intelligence visualization. This project aims to build City's resilience against the impacts of air pollution and climate change by integrating advanced forecasting technology with community-driven environmental

monitoring

***Achievements include:***

The project successfully installed 22 low-cost air quality sensors and one reference-grade sensor were across Nakuru City. The deployment ensures each ward has at least two monitoring points, strategically placed around schools, markets, social halls, and key community areas.

**C. Water as Leverage Project**

This project implements the Sponge City Concept, funded by the Kingdom of the Netherlands through its Embassy. The project aims to leverage water in solving the climate related challenges that the city is grappling with through adoption of nature-based solutions.

***Progress to date includes:***

- Identification of seven hotspots across the city and its periphery.
- Completion of the initial and second co-design workshops
- Validation of the designs across six hotspots
- Current transition into the resource mobilization phase.

**D. Mapping for Climate Ready Cities Project**

This digital mapping project, initiated in FY 2023/24, aims to update the city's spatial data to enhance the use of spatial data in achieving sustainable urban mobility. This project is funded and implemented by the Humanitarian OpenStreetMap Team (HOT).

***Achievements include:***

- Collection of street-level imagery along all public transport corridors.
- Extraction and mapping of transport-related features using 360° imagery under the Photomapping Project.
- Capacity building of city staff and community mappers on digital mapping and spatial-data tools.
- Improved availability and quality of urban transport data to support evidence-based planning for a Sustainable Urban Mobility Plan (SUMP).

The Photomapping Project remains ongoing and is expected to continue into FY 2025/26, with a key focus on validation and additional fieldwork activities

## 2.1 Review of Sector Programmes/Sub-Programmes/projects-Delivery of Outputs/ KPI/ targets

The table shows an analysis of programme performance for Nakuru City across the **FY 2022/23 to 2024/25**, comparing planned targets against achieved results under key programmes and sub-programmes. It highlights outputs and performance indicators for Administration, Planning and Support Services as well as Nakuru City Services, including infrastructure development, environmental management, trade and investment, and social services. Overall, the table demonstrates the City's level of achievement in service delivery, governance, and development interventions, while also indicating areas where performance was affected by resource and budgetary constraints and other internal and external factors.

**Table 1: Review Of Sector Programmes/Sub-Programmes/Projects-Delivery Of Outputs/ KPI/ Targets**

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
<b>Programme: Programme: Administration, planning and support services</b>									
<b>Sub Programme</b>									
<b>SP 1.1 Administration, Planning and support services</b>	Improved service delivery	No. of Strategic plans developed	2	1		0	1	-	Achieved
		Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	100	100	-	69	53	PC signed and Cascaded.
		No. of City policy documents reviewed/developed	-	-	1	-	-	2	Corruption prevention policy document and data Governance Policy
		No. of Annual work plan prepared	1	1	1	1	1	1	Achieved
<b>SP 1.2 Personnel services</b>	Improved human resource productivity	No. of staff trained	12	8	-	14	25	5	Achieved
		No. of staff deployed	8	-		2	5		Achieved
<b>SP 1.3 Financial Services</b>	Financial reports developed	No. of financial reports generated	4	4	4	4	4	4	Achieved

Programme	Key Output	Key Performance Indicators	Planned Target			Achieved Targets			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
<b>PROGRAMME: NAKURU CITY SERVICES</b>									
2.1 Infrastructure development and Urban Planning	Improved road safety and accessibility	No. of Integrated Development Plan prepared	1	-	-	0	1	-	100% complete
		Length of Roads Tarmacked (km)	10	5	2	2.8	3.4	0.8	7.3KM of road constructed
		No. of Street Lights installed and maintained	50	30	50	0	-	2	2No.of streetlights were purchased and installed alongside other streetlights accessories which were supplied
		Length (km) of Storm water drains Rehabilitated	10	-	-	4.7	3.76	-	There was no budget for rehabilitation of water drains during the FY 2024/25
2.2 Nakuru City Environmental Management	Improved solid waste management	No. of litter bins Purchased and installed	50	-	-	40	20	-	60 pcs were purchased and installed
	Greening and Beautification	No. of tree seedlings purchased/ planted	1,000,000	10,000		0	10,100	-	Achieved in FY 2023/24
	Improved sanitation and hygiene	No. of WASH facilities map developed	0	-		0	1	-	At Menengai Arboretum
2.3 Trade, markets and investment	Improved trade and investments	Number of trade exhibitions	1	1	1	-	-	1	One exhibition held during the celebration of the city anniversary
2.4 Nakuru City Social Services		Number of citizen fora organized	4	4	4	8	8	3	Two of them were on Project progress, Challenges and proposals. The other one was on Neighbourhood association Residents

## 2.2 Expenditure Analysis

The sub-sector had an approved budget of **Ksh.850,729, 206. 00** in FY 2022/23, **Ksh.482, 942,134.00** in FY 2023/24 and **Ksh.149, 395,824** in FY 2024/25. The subsequent reduction in allocation in the subsequent financial years is due to the absence of KUSP I funding that ended in July, 2023, which significantly affected the rate of infrastructural development in the city, because of low rate of equitable share allocation. The overall expenditure in FY 2022/23 was **Ksh. 587,770,847.00**, **Ksh. 388,645,307.58** in FY 2023/24 and **Ksh. 90,205,840** in FY 2024/25. This represents an absorption rate of **69%, 80.5%** and **60.37%** respectively.

## 2.2.1 Analysis of Programme Expenditures

Table 2: Analysis of Programme Expenditures by Programme and Sub-programme

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>PROGRAMME 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES</b>						
SP 1.1 Administration and Planning	21,014,897	19,195,000	34,832,848	12,731,750	15,262,004	14,164,322
SP 1.2 Personnel services1	13,392,334	27,630,170	33,209,943	11,921,269	21,706,745	28,415,295
SP 1.3 Financial Services	600,000	600,000	600,000	556,400	457,049	425,000
<b>TOTAL PROGRAMME 1</b>	<b>35,007,231</b>	<b>47,425,170</b>	<b>68,642,790</b>	<b>25,209,419</b>	<b>37,425,797</b>	<b>43,004,617</b>
<b>PROGRAMME 2: NAKURU CITY SERVICES</b>						
SP 2.1 Infrastructure Development and Urban planning	811,827,602	428,317,546	63,511,691	558,962,548	346,586,010	45,836,383
SP 2.2 Nakuru City Environmental Management	1,712,512	1,500,000	824,495	1,598,000	984,950	225,000
SP 2.3 Trade Markets and Investment	950,016	2,800,000	7,000,000	891,180	1,571,127	-
SP 2.4 Nakuru City Social Services	1,231,845	2,899,418	9,416,848	1,109,700	2,077,424	1,139,840
<b>TOTAL PROGRAMME 2</b>	<b>815,721,975</b>	<b>435,516,964</b>	<b>80,753,034</b>	<b>562,561,428</b>	<b>351,219,510</b>	<b>47,201,223</b>
<b>TOTAL VOTE</b>	<b>850,729,206</b>	<b>482,942,134</b>	<b>149,395,824</b>	<b>587,770,848</b>	<b>388,645,308</b>	<b>90,205,840</b>

## 2.2.2 Analysis Of Programme Expenditures By Economic Classification

Table 3: Programme Expenditure Analysis by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>PROGRAMME 1: NAKURU CITY ADMINISTRATION PLANNING AND SUPPORT SERVICES</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	12,982,868	26,866,894	32,457,283	11,921,269	21,706,745	28,060,551
2200000 Use of Goods and Services	18,693,741	19,795,000	32,182,848	13,288,150	15,719,053	14,589,322
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	409,465	763,276	752,659			354,744
3100000 Acquisition of Non-Financial Assets	2,921,157		3,250,000			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL PROGRAMME 1</b>	<b>35,007,231</b>	<b>47,425,170</b>	<b>68,642,790</b>	<b>25,209,419</b>	<b>37,425,798</b>	<b>43,004,617</b>
<b>SUB PROGRAMME 1.1: City Administrative Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	18,693,741	19,195,000	31,582,848	12,731,750	15,262,004	14,164,322
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets	2,321,157		3,250,000			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 1.1</b>	<b>21,014,898</b>	<b>19,195,000</b>	<b>34,832,848</b>	<b>12,731,750</b>	<b>15,262,004</b>	<b>14,164,322</b>

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>SUB PROGRAMME 1.2 Personnel Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	12,982,868	26,866,894	32,457,283	11,921,269	21,706,745	28,060,551
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits	409,465	763,276	752,659			354,744
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 1.2</b>	<b>13,392,333</b>	<b>27,630,170</b>	<b>33,209,943</b>	<b>11,921,269</b>	<b>21,706,745</b>	<b>28,415,295</b>
<b>SUB PROGRAMME 1.3 Financial Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	600,000	600,000	600,000	556,400	457,049	425,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 1.3</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>556,400</b>	<b>457,049</b>	<b>425,000</b>
<b>TOTAL PROGRAMME 1</b>	<b>35,007,231</b>	<b>47,425,170</b>	<b>68,642,790</b>	<b>25,209,419</b>	<b>37,425,798</b>	<b>43,004,617</b>
<b>PROGRAMME 2: NAKURU CITY SERVICES</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees			4,916,848			
2200000 Use of Goods and Services	3,292,100	6,699,418	4,500,000		3,854,751	1,364,840
2400000 Interest Payments						

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
2600000 Current Grants and Other Transfers	24,533,136	3,771,545	7,000,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		3,075,000	824,495			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets	91,259,202	73,516,125	40,477,145		52,758,774	22,976,268
Capital Transfers to Govt. Agencies	695,637,537	348,454,876	23,034,546		294,595,535	22,860,115
Other Development						
<b>TOTAL PROGRAMME 2</b>	<b>814,721,975</b>	<b>435,516,964</b>	<b>80,753,034</b>	<b>-</b>	<b>351,209,060</b>	<b>47,201,223</b>
<b>SUB PROGRAMME 2.1 Infrastructure Development And City Planning</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	397,727	1,000,000			216,651	
2400000 Interest Payments						
2600000 Current Grants and Other Transfers	24,533,136	3,771,545				
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets		3,075,000				
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets	91,259,202	72,016,125	40,477,145		51,773,824	22,976,268
Capital Transfers to Govt. Agencies	695,637,537	348,454,876	23,034,546	562,561,428	294,595,535	22,860,115
Other Development						
<b>TOTAL SP 2.1</b>	<b>811,827,602</b>	<b>428,317,546</b>	<b>63,511,691</b>	<b>562,561,428</b>	<b>346,586,010</b>	<b>45,836,383</b>
<b>SUB PROGRAMME 2.2 Nakuru City Environmental Management</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	1,712,512			1,598,000		225,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			824,495			
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	APPROVED BUDGET			ACTUAL EXPENDITURE		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Non-Financial Assets		1,500,000			984,950	
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 2.2</b>	<b>1,712,512</b>	<b>1,500,000</b>	<b>824,495</b>	<b>1,598,000</b>	<b>984,950</b>	<b>225,000</b>
<b>SUB PROGRAMME 2.3 Nakuru City Trade Markets And Investments</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	950,016	2,800,000		891,180	1,571,127	
2400000 Interest Payments						
2600000 Current Grants and Other Transfers			7,000,000			
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 2.3</b>	<b>950,016</b>	<b>2,800,000</b>	<b>7,000,000</b>	<b>891,180</b>	<b>1,571,127</b>	<b>-</b>
<b>SUB PROGRAMME 2.4 Nakuru City Social Services</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees			4,916,848			
2200000 Use of Goods and Services	1,231,845	2,899,418	4,500,000	1,109,700	2,077,424	1,139,840
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
<b>Capital Expenditure</b>						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
<b>TOTAL SP 2.4</b>	<b>1,231,845</b>	<b>2,899,418</b>	<b>9,416,848</b>	<b>1,109,700</b>	<b>2,077,424</b>	<b>1,139,840</b>
<b>TOTAL PROGRAMME 2</b>	<b>815,721,975</b>	<b>435,516,964</b>	<b>80,753,034</b>	<b>566,160,308</b>	<b>351,219,511</b>	<b>47,201,223</b>
<b>TOTAL VOTE</b>	<b>850,729,206</b>	<b>482,942,134</b>	<b>149,395,824</b>	<b>591,369,727</b>	<b>388,645,309</b>	<b>90,205,840</b>

### 2.2.3 Analysis of Capital Projects

During the period under review, the city implemented 9 capital projects of different nature and magnitude as listed in Annex 1. The major project during this period was construction of Afraha Phase I that comprised of construction of pavilion A and B, pitch and track and powerhouse, underground and elevated water tanks, driveways and parking, section of boundary wall and complimentary services e.g electrical, plumping, mechanical, irrigation, surveillance and telecommunication works. During FY 2023/24, tartan track was installed, under supervision of Athletics Kenya. Other projects that were completed are; Installation of Street lights for markets, matatu stages and CBD, Rehabilitation of drainages within the CBD, Rehabilitation of access roads to Baringo road, Counterpart funding for UN Habitat Municipal Vision 2050 Programme. However, three projects were not completed for reasons stated below;

- a) The budget for tarmacading of road behind Carnation Hotel was not approved. However, the project is under the projects being implemented for FY 2025/26
- b) Establishment of a GIS and Data Centre for Nakuru City was not successful due to requirement to have operational Data Governance Policy. The policy development is ongoing.
- c) Installation of temporary Sanitation Facility at Menengai Garden stalled because the space is under the Kenya Railway reserve and protocols are being undertaken to allow project proceed to completion.

(See Appendix 1 and Appendix 2 on presentation of the information)

## 2.3 Review of Pending Bills

The total cumulative pending bill for Nakuru city Subsector for the period under review is **Kshs.5, 344,336.05**. The FY 2022/23 the department had no pending bill. The department accumulated Kshs.11, 419.65 in FY 2023.2024 and Kshs.5, 332,916.40 in FY 2024/25.

### 2.3.1 Recurrent Pending Bills

Cumulative Nakuru City recurrent pending bills totals to **Ksh.5, 344,336.05**

### 2.3.2 Development Pending Bills

Nakuru city has no Development pending bill.

## CHAPTER THREE

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

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

The sector focuses on two main programmes to achieve its objectives that are derived from the City Charter's goals and objectives and the functions outlined in section 20 of the Urban Areas and Cities Act, 2011. Additionally, the programmes are aligned to the organization structure of the city board for ease of implementation. The programme on administration, planning and support services aims to provide effective and efficient service delivery. This programme is strategic in nature and is further categorized into three sub-programmes. The second programme is on city services that aims to provide access to efficient and effective city services, majorly operational services of the sector.

##### 3.1.1 Programmes and their Objectives

Table 4: Classification of Programmes and their Objectives

Programme	Sub Programme	Objective
Administration, Planning and Support Services	SP 1.1: Administration and Planning SP 1.2 Personnel services SP 1.3 Financial Services	To provide effective and efficient service delivery
Nakuru City Services	SP 2.1 Infrastructure Development and Urban planning SP 2.2 Nakuru City environmental Management SP 2.3 Trade Markets and Investment SP 2.4: Nakuru City Social Services	To provide access to efficient and effective city services

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

1. To provide effective and efficient service delivery, the department will:

- Implement the performance contract.
- Recruit and train officers to enhance capacity.
- Purchase a vehicle to support monitoring and evaluation activities.
- Hold regular board meetings.
- Formulate and update relevant policies.

2. To provide access to efficient and effective city services, the department will:

- Install and maintain traffic lights, floodlights, and streetlights.
- Construct roads, bridges, and non-motorized transport (NMT) facilities.
- Construct and rehabilitate drainage systems.
- Construct and equip ECDE classrooms.
- Construct and equip health centers.
- Construct WASH facilities across the city.
- Supply and install water supply equipment for residents.
- Supply and equip sports facilities and teams.
- Implement water infrastructure projects in the city.
- Construct and rehabilitate markets.
- Construct and connect sewer lines

The table below presents planned outputs, performance indicators, and targets for Nakuru City's programmes from 2026/27 to 2028/29, covering Administration, Planning and Support Services and Nakuru City Services. It highlights actual achievements and sets medium-term targets for administration, personnel, and financial services, as well as infrastructure, environmental management, trade, and social services. Key outputs include policy development, staff recruitment and training, road and NMT construction, tree planting, solid waste management, market development, and citizen engagement activities among others.

Table 5: Planned outputs, performance indicators, and targets for Nakuru City's Programmes, Sub-Programmes

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Baseline 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
<b>Programme:</b> Administration, planning and support services									
<b>Objective:</b> To provide effective and efficient service delivery									
<b>Outcome:</b> Effective and efficient service delivery to clients and stakeholders									
<b>SP1.1 Administration, planning and support services</b>	Nakuru city		IDeP formulated and approved	-	-	1	-	-	-
			IDEP reviewed	-	-	-	-	1	-
			City by-laws developed	0	-	-	-	-	1
			No. of vehicles purchased	-	-	-	1	-	-
			No. of City policy documents reviewed/developed	1	2	2		1	1
			Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	53.29	53.29	100	100	100
			Number of assorted office equipment purchased	20	-	-	15	15	15
			Annual work plan prepared	1	1	1	1	1	1
			Number of Board meeting and conferences held	20	15	15	20	20	20
			Quarterly M&E reports	4	4	4	4	4	4
<b>SP 1.2 Personnel services</b>			Service charter developed	-	-	-	-	1	-
			Number of staff recruited	4	1	1	13	15	43
			Number of staff promoted	-	-	-	2	1	-
			Number of staff trained	5	5	5	-	2	10
			Compensation to employees (Ksh. M)	11.7	28.06	28.06	70.3	77.3	85.3
<b>1.3 Financial services</b>			Quarterly financial reports generated	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
<b>Programme:</b> Nakuru City Services									
<b>Objective:</b> To provide access to efficient and effective city services									
<b>Outcome:</b> Safe, inclusive, resilient and sustainable City									
2.1 Infrastructure development and Urban Planning	Improved road safety and accessibility	Length of NMT constructed (Km)	Length of NMT constructed (Km)	1.2	-	-	2	2	2
			Length of roads constructed (Km)	3.3	-	-	1	1	1
			Number traffic light components installed and maintained	50	-	-	-	2	2
			Number street lights installed and maintained	50	-	-	-	100	100
			Number of flood lights installed and maintained	2	-	-	20	20	20
			Length of storm water drains constructed (Km)	3.7	-	-	1.5	1.5	1.5
	Improved healthcare	Number of health centers constructed	Number of health centers constructed	-	-	1	2	4	2
			Number of health centers rehabilitated	-	-	1	1	1	1
			Number of health centers equipped	-	-	1	1	1	1
	Improved quality education	Number of ECDE facilities constructed	Number of ECDE facilities constructed	-	-	1	2	2	2
			Number of ECDE facilities rehabilitated	-	-	1	1	1	1
			Number of ECDE facilities equipped	-	-	1	2	1	1
	Improved accessibility to clean water	Number of water supply equipment installed	Number of water supply equipment installed	-	-	1	1	1	1
			Number of water infrastructure projects implemented	-	-	1	1	1	1
2.2 Nakuru City Environmental Management		Improved solid waste management	Number of solid waste litter bins installed	20	20	20	-	100	50
			Number of skip loader	-	-	-	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
2.3 Trade, markets and investment			trucks purchased						
			No of skip bins purchased	-	-	-	4	-	-
			Number of solid waste refuse trucks purchased	1	-	-	-	1	1
			No of solid waste disposal sites rehabilitated	-	-	-	-	-	1
			Increased tree cover and beautification	Number of trees purchased and planted	10,000	10,100	10,100	10,000	10,000
		Improved trade and investments	Improved sanitation and hygiene	Number of WASH facilities mapped and installed	1	-	-	1	1
			Number of markets rehabilitated	1	-	-	1	-	1
			Number of markets constructed	-	-	1	1	1	1
			Number of Jua Kali sheds constructed	1		-	-	1	5
			Number of trade exhibitions	1	-	-	1	1	1
2.4 Nakuru City Social Services		Enhanced citizen participation and awareness	No of citizen participation held/Citizen fora	4	3	-	4	4	4
			Number of Civic education Campaigns done	1	-	-	1	1	1
		Enhanced youth development	No. of sport facilities equipped	-	-	1	1	1	1
			No of sport teams equipped	-	-	-	1	1	1

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

The sector's programmes are ranked in order of nature of the functions implemented. The strategic Programme is executed, to set pace for the operational Programme. In this regard, the programmes are ranked as follows;

**Programme 1:** Administration, Planning and Support

**Programme 2:** Nakuru City Services

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

The analysis in table 5a on recurrent resource requirement in relation to resource allocation indicates that, overall the sector's resource allocation for the three FY under review is lower than the resource requirement. Still on development, the resources required for the period under review is lower in relation with the allocated resources.

### 3.2.1 Sector/Sub Sector Recurrent

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	2028/29
Vote and Vote Details								
xxx1	Current Expenditure							
	2100000 Compensation to Employees	64,224,459	51,243,500	56,367,850	62,004,635	70,348,147	77,382,962	85,121,258
	2200000 Use of Goods and Services	36,731,910	55,902,000	61,492,200	67,641,420	37,731,910	41,505,101	45,655,611
	2400000 Interest Payments		-	-	-		-	-
	2600000 Current Grants and Other Transfers	4,375,000	9,317,000	10,248,700	11,273,570	7,000,000	7,700,000	8,470,000
	2700000 Social Benefits	6,721,046	1,197,900	1,317,690	1,449,459	1,200,000	1,320,000	1,452,000
	3100000 Acquisition of Non-Financial Assets	1,100,000	19,965,000	21,961,500	24,157,650	18,037,508	19,841,259	21,825,385
	4100000 Acquisition of Financial Assets		-	-	-		-	-
	4500000 Disposal of Financial Assets		-	-	-		-	-
<b>TOTAL</b>		<b>113,152,415</b>	<b>137,625,400</b>	<b>151,387,940</b>	<b>166,526,734</b>	<b>134,317,565</b>	<b>147,749,322</b>	<b>162,524,254</b>

### 3.2.2 Sector/Sub Sector Development

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

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name	Description	Approved	REQUIREMENT			ALLOCATION		
		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Vote and Vote Details								
	Acquisition Of Non-Financial Assets	214,985,003	374,858,000	412,343,800	453,578,180	70,000,000	77,000,000	84,700,000
	Capital Transfers Govt. Agencies	282,576,241				241,806,063	265,986,669	292,585,336
	Other development						-	
<b>TOTAL</b>		<b>497,561,244</b>	<b>374,858,000</b>	<b>412,343,800</b>	<b>453,578,180</b>	<b>311,806,063</b>	<b>342,986,669</b>	<b>377,285,336</b>

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

Table 6a below indicates the Resource Requirement by Sub-Sector Sub Programmes. The Sub-Sector will require Kshs. 512,483,400 in FY 2026/27, Kshs. 563,731,740 in FY 2027/28 and Kshs. 620,104,914 in FY 2028/29 for its programmes.

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>Programme 1: PLANNING, ADMINISTRATION AND SUPPORT</b>									
Sub-Programme 1.1 Administration and Planning	55,902,000		55,902,000	61,492,200		61,492,200	67,641,420		67,641,420
Sub-Programme 1.2 Personnel Services	51,243,500		51,243,500	56,367,850		56,367,850	62,004,635		62,004,635
Sub-Programme 1.3 Financial Services	1,197,900		1,197,900	1,317,690		1,317,690	1,449,459		1,449,459
<b>TOTAL PROGRAMME 1</b>	<b>108,343,400</b>	-	<b>108,343,400</b>	<b>119,177,740</b>	-	<b>119,177,740</b>	<b>131,095,514</b>	-	<b>131,095,514</b>
<b>Programme 2: NAKURU CITY SERVICES</b>									
Sub-Programme 2.1 Infrastructure Development and Urban Planning	13,310,000	202,840,000	216,150,000	14,641,000	223,124,000	237,765,000	16,105,100	245,436,400	261,541,500
Sub-Programme 2.2 Nakuru City Environmental Management	7,986,000	102,223,000	110,209,000	8,784,600	112,445,300	121,229,900	9,663,060	123,689,830	133,352,890
Sub-Programme 2.3 Trade Markets And Investment	3,993,000	56,265,000	60,258,000	4,392,300	61,891,500	66,283,800	4,831,530	68,080,650	72,912,180
Sub-Programme 2.4 Nakuru City Social Services	3,993,000	13,530,000	17,523,000	4,392,300	14,883,000	19,275,300	4,831,530	16,371,300	21,202,830
<b>TOTAL PROGRAMME</b>	<b>29,282,000</b>	<b>374,858,000</b>	<b>404,140,000</b>	<b>32,210,200</b>	<b>412,343,800</b>	<b>444,554,000</b>	<b>35,431,220</b>	<b>453,578,180</b>	<b>489,009,400</b>
<b>TOTAL VOTE</b>	<b>137,625,400</b>	<b>374,858,000</b>	<b>512,483,400</b>	<b>151,387,940</b>	<b>412,343,800</b>	<b>563,731,740</b>	<b>166,526,734</b>	<b>453,578,180</b>	<b>620,104,914</b>

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

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH MILLIONS)									
	2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>Programme 1: ADMINISTRATION, PLANNING AND SUPPORT</b>									
Sub-Programme 1.1 Administration and Planning	37,731,910		37,731,910	41,505,101		41,505,101	45,655,611		45,655,611
Sub-Programme 1.2 Personnel Services	70,348,147		70,348,147	77,382,962		77,382,962	85,121,258		85,121,258
Sub-Programme 1.3 Financial Services	1,200,000		1,200,000	1,320,000		1,320,000	1,452,000		1,452,000
<b>TOTAL PROGRAMME 1</b>	<b>109,280,057</b>	-	<b>109,280,057</b>	<b>120,208,063</b>	-	<b>120,208,063</b>	<b>132,228,869</b>	-	<b>132,228,869</b>
<b>Programme: NAKURU CITY SERVICES</b>									
Sub-Programme 2.1 Infrastructure Development And Urban Planning	18,000,000	311,806,063	329,806,063	19,800,000	342,986,669	362,786,669	21,780,000	377,285,336	399,065,336
Sub-Programme 2.2 Nakuru City Environmental Management	4,000,000		4,000,000	4,400,000		4,400,000	4,840,000		4,840,000
Programme 2.3 Trade Markets And Investment	1,518,754		1,518,754	1,670,629		1,670,629	1,837,692		1,837,692
Sub-Programme 2.4 Nakuru City Social Services	1,518,754		1,518,754	1,670,629		1,670,629	1,837,692		1,837,692
<b>TOTAL PROGRAMME 2</b>	<b>25,037,508</b>	<b>311,806,063</b>	<b>336,843,571</b>	<b>27,541,259</b>	<b>342,986,669</b>	<b>370,527,928</b>	<b>30,295,385</b>	<b>377,285,336</b>	<b>407,580,721</b>
<b>TOTAL VOTE</b>	<b>134,317,565</b>	<b>311,806,063</b>	<b>446,123,628</b>	<b>147,749,322</b>	<b>342,986,669</b>	<b>490,735,991</b>	<b>162,524,254</b>	<b>377,285,336</b>	<b>539,809,590</b>

### 3.2.5 Programmes and Sub-Programmes Economic classification.

Table 7: Programmes and Sub-Programmes Economic classification.

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT</b>						
<b>Current Expenditure</b>						
2100000 Compensation to Employees	51,243,500	56,367,850	62,004,635	70,348,147	77,382,962	85,121,258
2200000 Use of goods and services	55,902,000	61,492,200	67,641,420	37,731,910	41,505,101	45,655,611
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current grants and other Transfers	-	-	-	-	-	-
2700000 Social Benefits	1,197,900	1,317,690	1,449,459	1,200,000	1,320,000	1,452,000
3100000 Acquisition of Non-Financial Assets	-	-	-	-	-	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers Govt. Agencies	-	-	-	-	-	-
Other development	-	-	-	-	-	-
<b>TOTAL PROGRAMME 1</b>	<b>108,343,400</b>	<b>119,177,740</b>	<b>131,095,514</b>	<b>109,280,057</b>	<b>120,208,063</b>	<b>132,228,869</b>
<b>SUB PROGRAMME 1:1 ADMINISTRATION, PLANNING AND SUPPORT</b>						
<b>Current Expenditure:</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	55,902,000	61,492,200	67,641,420	37,731,910	41,505,101	45,655,611
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	-	-	-	-	-	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>SUB TOTAL SP 1:1</b>	<b>55,902,000</b>	<b>61,492,200</b>	<b>67,641,420</b>	<b>37,731,910</b>	<b>41,505,101</b>	<b>45,655,611</b>

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>SUB PROGRAMME 1.2 Personnel Services</b>						
2100000 Compensation to Employees	51,243,500	56,367,850	62,004,635	70,348,147	77,382,962	85,121,258
2200000 Use of Goods and Services	-	-	-	-	-	-
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	-	-	-	-	-	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.2</b>	<b>51,243,500</b>	<b>56,367,850</b>	<b>62,004,635</b>	<b>70,348,147</b>	<b>77,382,962</b>	<b>85,121,258</b>
<b>SUB PROGRAMME 1.3 Financial Services</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	-	-	-	-	-	-
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	-	-	-	-	-	-
2700000 Social Benefits	1,197,900	1,317,690	1,449,459	1,200,000	1,320,000	1,452,000
3100000 Acquisition of Non-Financial Assets	-	-	-	-	-	-
4100000 Acquisition of Financial Assets	-	-	-	-	-	-
4500000 Disposal of Financial Assets	-	-	-	-	-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>TOTAL SP 1.3</b>	<b>1,197,900</b>	<b>1,317,690</b>	<b>1,449,459</b>	<b>1,200,000</b>	<b>1,320,000</b>	<b>1,452,000</b>
<b>TOTAL PROGRAMME 1</b>	<b>108,343,400</b>	<b>119,177,740</b>	<b>131,095,514</b>	<b>109,280,057</b>	<b>120,208,063</b>	<b>132,228,869</b>
<b>PROGRAMME 2: NAKURU CITY SERVICES</b>						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of Goods and Services	7,986,000	8,784,600	9,663,060	-	-	-
2400000 Interest Payments	-	-	-	-	-	-
2600000 Current Grants and Other Transfers	9,317,000	10,248,700	11,273,570	7,000,000	7,700,000	8,470,000
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets	11,979,000	13,176,900	14,494,590	18,037,508	19,841,259	21,825,385

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
4100000 Acquisition of Financial Assets	-	-	-		-	-
4500000 Disposal of Financial Assets	-	-	-		-	-
<b>Capital Expenditure</b>						-
Non-Financial Assets	-	-	-	70,000,000	77,000,000	84,700,000
Capital Transfers to Govt. Agencies	374,858,000	412,343,800	453,578,180	241,806,063	265,986,669	292,585,336
Other Development	-	-	-		-	-
<b>TOTAL PROGRAMME 2</b>	<b>404,140,000</b>	<b>444,554,000</b>	<b>489,009,400</b>	<b>336,843,571</b>	<b>370,527,928</b>	<b>407,580,721</b>
<b>SUB PROGRAMME 2.1: Infrastructure Development And Urban Planning</b>						
2100000 Compensation to Employees	-	-	-		-	-
2200000 Use of Goods and Services	-	-	-		-	-
2400000 Interest Payments	-	-	-		-	-
2600000 Current Grants and Other Transfers	9,317,000	10,248,700	11,273,570	7,000,000	7,700,000	8,470,000
2700000 Social Benefits	-	-	-		-	-
3100000 Acquisition of Non-Financial Assets	3,993,000	4,392,300	4,831,530	11,000,000	12,100,000	13,310,000
4100000 Acquisition of Financial Assets	-	-	-		-	-
4500000 Disposal of Financial Assets	-	-	-		-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	202,840,000	223,124,000	245,436,400	70,000,000	77,000,000	84,700,000
Capital Transfers to Govt. Agencies	-	-	-	241,806,063	265,986,669	292,585,336
Other Development	-	-	-		-	-
<b>TOTAL SP 2.1</b>	<b>216,150,000</b>	<b>237,765,000</b>	<b>261,541,500</b>	<b>329,806,063</b>	<b>362,786,669</b>	<b>399,065,336</b>
<b>SUB PROGRAMME 2.2 Nakuru City Environmental Management</b>						
2100000 Compensation to Employees	-	-	-		-	-
2200000 Use of Goods and Services	3,993,000	4,392,300	4,831,530		-	-
2400000 Interest Payments	-	-	-		-	-
2600000 Current Grants and Other Transfers	-	-	-		-	-
2700000 Social Benefits	-	-	-		-	-
3100000 Acquisition of Non-Financial Assets	3,993,000	4,392,300	4,831,530	4,000,000	4,400,000	4,840,000
4100000 Acquisition of Financial Assets	-	-	-		-	-
4500000 Disposal of Financial Assets	-	-	-		-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	102,223,000	112,445,300	123,689,830		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Capital Transfers to Govt. Agencies	-	-	-		-	-
Other Development	-	-	-		-	-
<b>TOTAL 2.2</b>	<b>110,209,000</b>	<b>121,229,900</b>	<b>133,352,890</b>	<b>4,000,000</b>	<b>4,400,000</b>	<b>4,840,000</b>
<b>SUB PROGRAMME 2.3 Trade Markets And Investment</b>						
2100000 Compensation to Employees	-	-	-		-	-
2200000 Use of Goods and Services	1,996,500	2,196,150	2,415,765		-	-
2400000 Interest Payments	-	-	-		-	-
2600000 Current Grants and Other Transfers	-	-	-		-	-
2700000 Social Benefits	-	-	-		-	-
3100000 Acquisition of Non-Financial Assets	1,996,500	2,196,150	2,415,765	1,518,754	1,670,629	1,837,692
4100000 Acquisition of Financial Assets	-	-	-		-	-
4500000 Disposal of Financial Assets	-	-	-		-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	56,265,000	61,891,500	68,080,650		-	-
Capital Transfers to Govt. Agencies	-	-	-		-	-
Other Development	-	-	-		-	-
<b>TOTAL 2.3</b>	<b>60,258,000</b>	<b>66,283,800</b>	<b>72,912,180</b>	<b>1,518,754</b>	<b>1,670,629</b>	<b>1,837,692</b>
<b>SUB PROGRAMME 2.4 Nakuru City Social Services</b>						
2100000 Compensation to Employees	-	-	-		-	-
2200000 Use of Goods and Services	1,996,500	2,196,150	2,415,765		-	-
2400000 Interest Payments	-	-	-		-	-
2600000 Current Grants and Other Transfers	-	-	-		-	-
2700000 Social Benefits	-	-	-		-	-
3100000 Acquisition of Non-Financial Assets	1,996,500	2,196,150	2,415,765	1,518,754	1,670,629	1,837,692
4100000 Acquisition of Financial Assets	-	-	-		-	-
4500000 Disposal of Financial Assets	-	-	-		-	-
<b>Capital Expenditure</b>						
Non-Financial Assets	13,530,000	14,883,000	16,371,300		-	-
Capital Transfers to Govt. Agencies	-	-	-		-	-
Other Development	-	-	-		-	-
<b>Total Sub 2.4</b>	<b>17,523,000</b>	<b>19,275,300</b>	<b>21,202,830</b>	<b>1,518,754</b>	<b>1,670,629</b>	<b>1,837,692</b>
<b>Total Programme 2</b>	<b>404,140,000</b>	<b>444,554,000</b>	<b>489,009,400</b>	<b>336,843,571</b>	<b>370,527,928</b>	<b>407,580,721</b>
<b>TOTAL VOTE</b>	<b>512,483,400</b>	<b>563,731,740</b>	<b>620,104,914</b>	<b>446,123,628</b>	<b>490,735,991</b>	<b>539,809,590</b>

### **3.3 Resource Allocation Criteria.**

The sub sector endeavors to allocate resources to priority programs that have the potential to improve the lives of Nakuru City residents. To actualize this, the following general principles guide this process:

1. Conformity to Kenya Vision 2030.
2. Conformity to National Government development priorities.
3. PFM (County Government Regulations 2015).
4. Nakuru County CIDP 2023-2027

## CHAPTER FOUR

### 4.0 CROSS-SECTOR LINKAGES

This chapter outlines linkage between Nakuru City and other sectors through partnership and coordination in implementation of various programs/projects within the City.

**Table 8: Line departments and linkages with the sector**

	Line department	Linkage
1.	Social Protection, Culture and Recreations	<ul style="list-style-type: none"><li>• Promote economic activities amongst the youth, women and marginalized groups.</li><li>• Provide resource centres for the youth within the City.</li><li>• Partnership in rehabilitation of social infrastructure.</li></ul>
2.	Agriculture Rural and Urban Development	<ul style="list-style-type: none"><li>• Implementation of KUSP projects</li><li>• Development control</li><li>• Assist in preparation and approval of plans for construction of various projects.</li><li>• Support of agri-business especially urban agriculture</li></ul>
3.	Environment Protection Water and Natural Resources	<ul style="list-style-type: none"><li>• Providing technical advice and guidance on environmental issues, waste management, rehabilitation of parks, and greening and beautification.</li></ul>
4.	Energy, Infrastructure and ICT	<ul style="list-style-type: none"><li>• Implementation of Infrastructure projects, e.g., Roads, CCTV, Street Lights and Non-Motorized Transport</li></ul>
5.	General Economics and Commercial Affairs	<ul style="list-style-type: none"><li>• Rehabilitation of markets.</li><li>• Coordination of Annual events and celebrations</li></ul>
6.	Public Administration and National/Inter County Relations	<ul style="list-style-type: none"><li>• Guidance on Budget process and resource allocations</li><li>• Capacity building in order to increase efficiency</li><li>• Recruitment of qualified personnel</li><li>• Approval of budgets by the County Assembly</li><li>• Legislation of By-laws</li></ul>
7.	Health	<ul style="list-style-type: none"><li>• Enforcing public health and safety regulations</li><li>• Advice on sanitation matters within the city.</li></ul>
8.	Disaster Management	<ul style="list-style-type: none"><li>• Provision of security and emergency services</li></ul>
9.	Education	<ul style="list-style-type: none"><li>• Providing bursaries for students in the city jurisdiction</li><li>• Dissemination of information and sensitization of residents in the city.</li><li>• Training and capacity development.</li></ul>

## CHAPTER FIVE

### 5.0 EMERGING ISSUES AND CHALLENGES

#### 5.1 Emerging Issues

During the period under review, the following issues influenced the performance, service delivery, and implementation of programmes and projects;

##### a) Technological Advancements

Rapid technological growth has continued to transform the urban management landscape. The adoption of digital tools, including Artificial Intelligence (AI), has enhanced data collection, analysis, mapping, and reporting processes. These innovations have strengthened evidence-based decision-making, improved efficiency in monitoring urban services, and provided more accurate insights for planning and resource allocation. The increased use of AI-driven systems is reshaping how the City designs, implements, and evaluates its programmes.

##### b) Changes in Procurement Systems

The introduction of the **Electronic Government Procurement (eGP) System** represents a major shift in public procurement procedures. While the system aims to enhance transparency, accountability, and efficiency, its rollout has required adaptation by staff and departments. Initial system challenges and transition-related delays have affected procurement timelines, impacting the timely initiation and delivery of projects. The City Board is gradually adjusting to this digital transition as the system becomes the standard framework for procurement in Kenya.

##### c) Political Dynamics

The reporting period was marked by heightened political activity, including protests that resulted in the destruction and vandalism of public infrastructure. These political dynamics disrupted service delivery, strained limited resources, and redirected attention to emergency repairs. They also highlighted the need for stronger security, risk mitigation, and community engagement strategies to safeguard urban infrastructure during periods of political tension.

##### d) Climate Resilience and Adaptation

Climate resilience has become a critical consideration in infrastructure planning and management due to the increasing frequency of extreme weather events. Nakuru City continues to integrate climate-smart approaches into its development programmes. Notably, the City is advancing the **Water as Leverage – Nakuru Sponge City Concept**, along with other

nature-based solutions that focus on flood mitigation, green infrastructure, and sustainable water management. These interventions demonstrate the City's commitment to embedding resilience principles in urban systems to enhance long-term sustainability and reduce vulnerability to climate-related risks.

These emerging issues are reshaping planning, implementation, and service delivery across the City Board.

## **5.2 Challenges**

During the reporting period, the following challenges were experienced;

### **a) Financial Challenges**

- Frequent budget cuts during supplementary budget cycles, affecting planned activities.
- Inadequate equitable share allocations, resulting in funding gaps for key infrastructural projects and programmes.

### **b) Administrative and Institutional Challenges**

- Delays in approval of the Authority to Incur Expenditure (AIE) leading to late payments to contractors and subsequent slowdown of project implementation.
- Delayed disbursement of funds from the national exchequer, affecting project timelines and the continuity of services.
- Delayed initiation of the lengthy procurement process, compounded by system inefficiencies that slowed down procurement and limited timely uptake of projects.

### **c) Environmental and External Challenges**

- Unfavorable weather conditions, which caused delays and, in some cases, destruction of ongoing works.
- Rising commodity prices, driven by market trends that increased the overall cost of service delivery and implementation of projects.
- Continued vandalism of street furniture and urban installations, increasing maintenance costs and undermining investments in public amenities.
- Political protests during the 2024/25 period, which led to destruction of public infrastructure and disruptions in service delivery.

### **d) Operational challenges**

- Inadequate vehicular fleet, limiting the City Board's ability to facilitate inspections, maintenance, and other operational functions.

- Limited staffing levels, which constrained the Board's ability to execute its mandate efficiently across various service areas.
- Slow project delivery by unresponsive contractors, resulting in delays and incomplete works

## CHAPTER SIX

### 6.0 CONCLUSION

Since its establishment, Nakuru City has continued to strengthen its institutional capacity, improve accountability mechanisms, and expand its service delivery footprint. Despite notable progress, the reporting period was characterized by several external and internal challenges, including delayed fund disbursements, rising costs of materials, political protests that led to destruction of public infrastructure, and capacity limitations within the City Board.

The budget analysis undertaken highlights the City's prudent financial management and commitment to implementing impactful programmes aligned with the Governor's development agenda. However, frequent budget cuts, inadequate equitable share allocations, inflated commodity prices, and an insufficient operations and maintenance budget constrained the City Board's ability to execute critical infrastructure programs in a timely manner. Operational constraints such as limited staff, inadequate vehicular fleet, procurement delays, and unresponsive contractors further slowed project delivery.

During the implementation of the KUSP II and other resource mobilization opportunities, the City must intensify efforts to diversify funding sources, enhance coordination with partners, and strengthen internal systems. The City Board's growing portfolio of projects demonstrates a clear need for increased funding, improved logistical support, and stronger institutional resilience.

Looking ahead, the Sub-Sector remains committed to meeting its mandates under the City Charter and the Urban Areas and Cities Act, 2011. Through strengthened collaboration with internal and external stakeholders, improved planning, and targeted investments in capacity development, the City will continue creating an enabling environment for investment, economic activity, and sustainable urban growth. By embracing continuous improvement and strategic resource utilization, the City is well-positioned to address emerging challenges and deliver meaningful results for its residents.

## CHAPTER SEVEN

### 7.0 RECOMMENDATIONS

To strengthen institutional performance, enhance service delivery, and ensure timely implementation of programmes and projects, the following recommendations are proposed;

1. Fast-track disbursement of funds from the exchequer and ensure timely approval of AIEs to prevent disruptions in project implementation.
2. Align the City's budgeting process with the PFMA, 2015 and the Urban Areas and Cities Act (UACA) to enhance financial compliance and planning efficiency.
3. Establish a dedicated emergency fund to respond promptly to disasters, infrastructure damage, and other unforeseen events such as those experienced during political protests.
4. Enhance procurement efficiency by addressing system delays, improving workflow management, and enforcing timely initiation of procurement processes.
5. Develop strategies to mitigate rising commodity prices, including adopting cost-effective construction technologies and bulk procurement where possible.
6. Expand the City's vehicular fleet to improve supervision, maintenance, and emergency response capacity.
7. Address staffing gaps through targeted recruitment, capacity building, and workload redistribution to strengthen service delivery.
8. Enforce contractor performance management, including penalties for unresponsive contractors and adoption of stricter contract administration practices.
9. Implement measures to curb vandalism of street furniture through enhanced surveillance, community engagement, and regular maintenance patrols.
10. Prioritize establishment of an operations and maintenance budget to support continuous upkeep of roads, drainage systems, and other public infrastructure

## REFERENCES

1. Annual Development Plan 2026/27
2. County Budget Review Outlook Paper of September 2025
3. County Fiscal Strategy Paper 2025
4. County Integrated Development Plan 2023-2027
5. Governor's Manifesto 2023-2027
6. Governor's Executive Order No.1 Of March 2023
7. Medium Term Expenditure Framework Budget 2022/2023-2024/2025
8. Nakuru County Financial Statements September 2025
9. Kenya Vision 2030
10. Constitution of Kenya 2010

## APPENDICES

### Appendix 1: Analysis of Performance of Capital Projects (2024/2025)

Project Description	Location	Contract Date	Completion Date	Estimated Cost to Completion	Cumulative Budget Allocation	Completion Stage (%)	Specific Needs to Be Addressed by the Project
<b>ONGOING CONDITIONAL GRANTS</b>							
<b>Programme: Nakuru City Services</b>							
<b>Sub Programme: Infrastructure Development and City Planning</b>							
Proposed Construction of Afraha Stadium Phase 1	HQ	2019/20	2019/20	651,821,904.80	650,000,000	100%	<ul style="list-style-type: none"> <li>- Lack of a modern sports facility for professional competitions and community use.</li> <li>- Need to host national and international sporting events to promote sports tourism and revenue generation.</li> </ul>
<b>Programme: Nakuru City Services</b>							
<b>Sub Programme: Infrastructure Development and City Planning</b>							
Installation of Street lights for markets, matatu stages and CBD	HQ	2024/25	2024/25	7,351,451.95	14,031,983	100%	<ul style="list-style-type: none"> <li>- Low visibility and insecurity at night.</li> <li>- Limited business hours for market traders</li> </ul>
Rehabilitation of drainages within the CBD	HQ	2024/25	2024/25	4,510,852.85	5,000,000	80%	<ul style="list-style-type: none"> <li>- Clogging of drains due to solid waste accumulation.</li> <li>- Frequent flooding during rains causing business disruptions</li> </ul>
Tarmacking of road behind Carnation Hotel	HQ	2024/25	2024/25	7,000,000	-	-	<ul style="list-style-type: none"> <li>- Poor accessibility</li> <li>- Need to improve mobility and enhance economic activity commercial zone.</li> </ul>
<b>ONGOING PROJECTS</b>							
<b>Programme: Nakuru City Services</b>							
<b>Sub Programme: Infrastructure Development and City Planning</b>							
Temporary Sanitation Facility at Menengai Garden	HQ	2023/24	2023/24	1,420,485	1,500,000	60%	- Insufficient public sanitation facilities for park visitors and events.
Rehabilitation of access roads to Baringo road	HQ	2023/24	2023/24	3,812,827	4,000,000	100%	- Frequent stormwater overflow along the roads and properties connecting to Baringo Road due to inadequate drainage systems.

Project Description	Location	Contract Date	Completion Date	Estimated Cost to Completion	Cumulative Budget Allocation	Completion Stage (%)	Specific Needs to Be Addressed by the Project
Establishment of a GIS and Data Centre for Nakuru City	HQ	2023/24	2023/24	11,000,000	2,392,000	-	- Lack of centralized, up-to-date spatial data for planning and decision-making.
Purchase of tartan track for Afraha Stadium - counterpart funding	HQ	2022/23	2022/23	95,000,000	100,000,000	100%	- Need for a world-class running surface to meet international athletics standards.
Counterpart funding for UN Habitat Municipal Vision 2050 Programme	HQ	2021/22	2021/22	4,847,000	5,000,000	100%	- Strengthening long-term planning for sustainable, inclusive, and climate-resilient Nakuru City
<b>TOTAL</b>				<b>786,764,521.60</b>	<b>781,923,983</b>		

## Appendix 2: Summary of Human Resource Requirement

Currently, the sector has a total 24 staff, where 11 are of permanent and pensionable on secondment, while 14 are on contract.

1. The Nakuru City Organizational structure is awaiting approve. Nevertheless, we have used it in the human resource requirement table
2. Most officers in the city Board are on secondment.
3. Some positions are missing in the sector report but appear in the organogram that is Boards Affair/ liaison Officer.
4. For the directorate of environment, the officer was seconded elsewhere, therefore, there is need of another officer.
5. Most funds/ salaries of these officers are in their mother departments.

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30 <sup>th</sup> June 2025	Funded Positions	POSITIONS TO BE FUNDED			
					2025/26	2026/27	2027/28 Projection	2028/29 Projection
City Board	City manager	1	1	1	-	-	-	-
DIRECTORATE OF FINANCE AND ADM.								
	City administrator	1	-	1	-	-	-	-
	Human resource officer	1	1	1	-	-	-	-
	Accountant	1	1	1				-
	Accounts assistant	2	-	-				2
	Finance and audit officers	2	1	-	-	-	-	1
	Economist	1	1	-	-	-	-	-
	Communication officer	1	0	1	-	-	-	-
	Administrative assistants	1	0	1	-	-	-	-
	Public relations officer	4	1	1	-	-	-	3
	Supply chain	1	1	1	-	-	-	-
	ICT officer	1	1					
	Enforcement officer	10	0	-	-	5	5	
	Traffic marshals	12	0					
	Clerical officers	4	1	1				3
	Support staff	6	0	-				
	Drivers	5	1	1				4

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30 <sup>th</sup> June 2025	Funded Positions	POSITIONS TO BE FUNDED		
					2025/26	2026/27	2027/28 Projection
DIRECTORATE OF URBAN PLANNING AND ENVIRONMENT	Director of physical planning.	1	1	1	-	-	-
	Director Environment	1	1	1	1		
	Assistant director of physical planning	1	0	1	1	-	-
	Deputy director physical planner	1	0	0	1		
	Water engineer	1	0	0	1	1	1
	Principal architect	1	0	0	1	1	1
	Principal engineer	1	0	0	1	1	1
	Land valuer	2	0	0	2	2	2
	Qs officer	1		0			
	Environment officer	1	0	0	1	1	1
	Building inspector	1	0	0	1	1	1
	Geo technical officers	1	0	0	1	1	1
	Development control officer	2	0	0	2	2	2
DIRECTORATE OF TRADE, TOURISM, INVESTMENT AND SOCIAL SERVICES	Director of trade, tourism, investment and social services	1	0	0	-	-	1
	Principal trade officers	1	0	0	-	-	-
	Youth officer	1	0	0	-	-	1
	Sports officer	1	0	0	-	-	1
	Gender officer	1	0	0	-	-	1
	Culture officer	1	0	1	-	-	1
	Social welfare officers	1	0	0	-	-	1
	Public health officer	1	0	0	-	-	1
	Investment and resource mobilization officer	1	0	0	-	-	1
	Principal tourism officer	1	0	0	-	-	1
DIRECTORATE OF INFRASTRUCTURE AND DISASTER MANAGEMENT	Principal market officer	1	0	0	-	-	1
	Director of infrastructure and disaster management	1	0	0	-	-	1
	Structural engineer	1	0	0	-	-	1
	Supt. Fire officer	1	0	0	-	-	1

Directorate	Designation/ Position Title	Authorized Establishment	In Post as at 30 <sup>th</sup> June 2025	Funded Positions	POSITIONS TO BE FUNDED			
					2025/26	2026/27	2027/28 Projection	2028/29 Projection
	Disaster management officers	1	0	0	-	-	-	1
	Chief Electrical officer	1	0	1	-	-	-	-
	Disaster management officers	1	0	0	-	-	-	1
<b>Total Funded Positions</b>		<b>84</b>	<b>11</b>	<b>15</b>	<b>13</b>	<b>15</b>	<b>43</b>	

### **Proposed Projects FY2026/2027**

The table below presents an analysis of proposed projects for the Financial Year 2026/2027 under the Nakuru City Development Programme. The projects comprise development initiatives funded through the KUSP II conditional grant, allocations from the equitable share, and ward-level projects delegated to the City. The projects have been organized into the following sub-Programmes: Infrastructure Development and Urban Planning; Environmental Management; Trade, Markets and Investments; and Social Services. All proposed projects are planned to commence and be completed within the FY 2026/27, with the estimated contract costs indicated in the table. Projects under Infrastructure Development and Urban Planning are estimated at Ksh 139,000,000, Environmental Management at Ksh 16,000,000, Trade, Markets and Investments at Ksh 3,000,000, and Social Services; citizen fora (recurrent expenditure) at Ksh 8,000,000. In addition, ward-level projects delegated to Nakuru City amount to Kshs 172,000,000. The total cumulative allocation for all proposed projects is Ksh 338,800,000.

### Appendix 3: Proposed Projects for the FY 2026/27

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget					
					Start Date	Expected Completion Date	Equitable	Conditional Grant				
<b>Programme: Nakuru City Services</b>												
<b>Sub Programme: Infrastructure development and urban planning</b>												
	Proposed Completion of Non-Motorized Transport (Km) along Kenyatta Avenue from KCB Bank to Westside Mall	Nakuru East	HQ	50,000,000	2026-2027	2026-2027	-	50,000,000				
	Proposed Construction of roads in (Km) Taita street, Ihara Street, Turkana Street and Sagana road	Nakuru East	HQ	50,000,000	2026-2027	2026-2027	-	50,000,000				
	Proposed Installation and maintenance of street and flood lights in Nakuru West	Nakuru West	HQ	9,000,000	2026-2027	2026-2027	-	9,000,000				
	Proposed Construction and rehabilitation of storm water drain in the CBD	Nakuru East	HQ	15,000,000	2026-2027	2026-2027	-	15,000,000				
	Proposed recarpeting of roads, marking and provision of signages in the CBD	Nakuru East	HQ	15,000,000	2026-2027	2026-2027	-	15,000,000				
	<b>SUB TOTAL</b>			<b>139,000,000</b>				<b>139,000,000</b>				
<b>Programme: Nakuru City Services</b>												
<b>Sub Programme: Nakuru city environmental management</b>												
	Purchase of skip loader trucks	Nakuru East/ West	HQ	14,000,000	2026-2027	2026-2027	14,000,000	-				
	Installation of WASH facilities mapped.	Nakuru East/ West	HQ	2,000,000	2026-2027	2026-2027	2,000,000	-				
	<b>SUB-TOTAL</b>			<b>16,000,000</b>			<b>16,000,000</b>					
<b>Programme: Nakuru City Services</b>												
<b>Sub Programme: Trade market and investments</b>												
	Rehabilitation of markets Rhoda and Heshima Market.	Nakuru East/ West	HQ	3,000,000	2026-2027	2026-2027	3,000,000	-				
	<b>SUB-TOTAL</b>			<b>3,000,000</b>			<b>3,000,000</b>					
<b>Programme: Nakuru City Services</b>												
<b>Sub Programme: Nakuru city social services</b>												
	Holding of Citizen foras	Nakuru East/ West	HQ	8,000,000	2026-2027	2026-2027	8,000,000	-				
	<b>SUB TOTAL</b>			<b>8,000,000</b>			<b>8,000,000</b>					
	<b>TOTAL</b>			<b>166,000,000</b>			<b>166,000,000</b>					