



COUNTY GOVERNMENT OF NAKURU

PUBLIC ADMINISTRATION, NATIONAL/ INTERNATIONAL RELATIONS SECTOR

OFFICE OF THE GOVERNOR & DEPUTY GOVERNOR SUB SECTOR REPORT

MTEF 2026/2027 – 2028/2029

JANUARY 2026

TABLE OF CONTENTS

ABBREVIATIONS	4
EXECUTIVE SUMMARY.....	5
CHAPTER ONE	7
1.0 INTRODUCTION	7
1.1 Background.....	7
1.2 Sub Sector Vision and Mission	7
1.3 Strategic Goals/Objectives of the Sector.....	8
1.4. Role of Sector Stakeholders	9
CHAPTER TWO	10
2.0 PROGRAMME PERFORMANCE REVIEW FOR THE MTEF PERIOD 2022/23-2024/25 ..	10
2.1 Review of Sector Programmes/Sub - Programmes/Projects	12
2.2 Expenditure Analysis	16
2.2.1 Analysis of Programme Expenditures	16
2.2.3 Analysis of Capital Projects	22
2.3 Review of Pending Bills	22
2.3.1 Recurrent Pending Bills	22
2.3.2 Development Pending Bills	22
CHAPTER THREE	23
3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2026/27 – 2028/29	23
3.1 Prioritization of Programmes and Sub-Programmes.....	23
3.1.1 Programmes and their Objectives.....	23
3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector	24
3.1.3 Programmes by Order of Ranking.....	27
3.2 Analysis of Resource Requirement Versus Allocation By Sector/Sub Sector	28
3.2.1 Sub Sector Recurrent	28
3.2.2 Sub Sector Development.....	29
3.2.3 Programmes and Sub-Programmes Resource Requirement (2026/27 – 2028/29)	29
3.2.4 Programmes and Sub-Programmes Resource Allocation (2026/27 – 2028/29)	30

3.2.5 Programmes and Sub-Programmes Economic classification.	31
3.3 Resource Allocation Criteria	36
CHAPTER FOUR	37
4.0 CROSS-SECTOR LINKAGES	37
CHAPTER FIVE	38
5.0 EMERGING ISSUES AND CHALLENGES	38
5.1 Emerging Issues	38
5.2 Challenges	38
CHAPTER SIX	40
6.0 CONCLUSION	40
CHAPTER SEVEN	41
7.0 RECOMMENDATIONS	41
REFERENCES.....	42
APPENDICES.....	43
Appendix I: Analysis Of Performance Of Capital Projects (2024/2025)	43
Appendix II: Summary of Human Resource Requirements	44
Appendix III: Proposed Projects FY2026/2027	45

ABBREVIATIONS

ADP	Annual Development Plan
CARA	County Allocation of Revenue Act
CAS	Connected Africa Summit
CBROP	County Budget Review and Outlook Paper
CECMs	County Executive Committee Members
CIDP	County Integrated Development Plan
COG	Council of Governors
CRA	Commission on Revenue Allocation
FY	Financial Year
MTEF	Medium Term Expenditure Framework
NEPAD	New Partnership for Africa's Development
PAS	Performance Appraisal System
PC	Performance Contract(s)
PFM	Public Finance Management (Regulations/Act)
RRI	Rapid Results Initiative
SP	Sub-Programme (as used in SP 1.1, SP 2.2, etc.)
SWG	Sector Working Group
WCF	World Chambers Federation (Africa Summit)

EXECUTIVE SUMMARY

The Office of the Governor and Deputy Governor (OGVN) Sub-Sector occupies a central position in the County Government architecture, providing overall political leadership, policy direction, coordination of county affairs, intergovernmental relations, security oversight, and supervision of governance systems. Its mandate is inherently cross-cutting and foundational to constitutional compliance, effective service delivery, and implementation of the County's development agenda as articulated in the CIDP, Annual Development Plans, and executive policy priorities.

During the MTEF review period 2022/23–2024/25, the Sub-Sector managed cumulative budget allocations of over Ksh. 1.47 billion and recorded total expenditure of approximately Ksh. 1.14 billion. In FY 2024/25, the Sub-Sector received an approved allocation of Ksh. 374.15 million and incurred actual expenditure of Ksh. 252.82 million, representing an absorption rate of 67.6 per cent. This marked a decline from the 84.9 per cent absorption recorded in FY 2023/24 and was largely attributable to delayed exchequer releases, constrained development ceilings, and the completion phase of the Milimani Non-Residential Office Block, where the year's allocation was mainly applied to settlement of outstanding contractual obligations rather than active capital works.

Despite these constraints, the Sub-Sector achieved significant outputs over the review period. These included full completion and operationalization of the Milimani office complex, preparation and cascading of performance contracts across county leadership structures, regular statutory Cabinet sittings, delivery of Annual State of the County Addresses, assent to key county legislation, and effective utilization of the Emergency Fund in response to floods, fires, and public health emergencies. The Sub-Sector also strengthened intergovernmental engagement through participation in national, regional, and international forums and enhanced coordination of county affairs through policy direction, executive orders, and oversight of special programmes.

Expenditure patterns during the period were dominated by Administration, Planning and Support Services, reflecting the personnel-intensive and coordination-driven nature of the Sub-Sector's mandate. Recurrent expenditure, particularly compensation to employees and operational costs, accounted for the largest share of spending. At the close of FY 2024/25,

total pending bills stood at Ksh. 29.79 million, all of which were recurrent in nature, with no development pending bills recorded.

Looking ahead to the MTEF period 2026/27–2028/29, the Sub-Sector’s total resource requirements are projected to increase from Ksh. 433.14 million in FY 2026/27 to Ksh. 524.09 million in FY 2028/29, driven by expanding governance responsibilities, inflationary pressures, systems modernization, and the need to strengthen executive coordination and service delivery oversight. However, the indicative ceilings provided for the same period amount to Ksh. 421.04 million, Ksh. 462.16 million, and Ksh. 508.37 million respectively, resulting in persistent funding gaps, particularly in FY 2026/27.

The medium-term focus of the Sub-Sector will be on consolidating governance reforms, fully operationalizing executive infrastructure at the Milimani Complex, strengthening disaster preparedness and response, modernizing executive management systems through the e-Cabinet management System, enhancing delivery and monitoring mechanisms at sub-county and ward levels, and deepening intergovernmental and citizen engagement. These interventions are expected to improve coordination, decision-making, accountability, and overall effectiveness of county service delivery.

Notwithstanding these planned interventions, the Sub-Sector continues to face structural challenges, including ceilings that do not fully reflect its cross-cutting mandate, delays in exchequer releases, litigation-related fiscal pressures, and broader macro-economic uncertainties. Addressing these challenges will require closer alignment of resource ceilings with functional responsibilities, timely release of funds, proactive management of legal and fiscal risks, and sustained collaboration with national institutions and the County Assembly.

Overall, the Office of the Governor and Deputy Governor Sub-Sector remains a critical enabler of effective county governance. With improved resourcing, strengthened financial flows, and targeted investments in systems and oversight capacity, the Sub-Sector is well positioned to support efficient implementation of the County’s development agenda during the MTEF 2026/27–2028/29 period.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

The Office of the Governor and Deputy Governor is a sub-sector within the Public Administration, National/International Relations Sector. Other Sub Sectors within the Sector include the County Treasury, County Assembly, Office of the County Attorney, the County Public Service Board and the department of Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance.

The office of the Governor plays a pivotal role in the implementation of a county government's budget and the setting of development priorities. This role is particularly significant in the context of managing and coordinating the Medium-Term Expenditure Framework (MTEF) budget for the years 2026/27 – 2028/29.

The Governor, as the chief executive of the county, is primarily responsible for outlining and steering the county's development agenda. This involves setting strategic priorities that align with both local needs and national development objectives. In the context of the MTEF budget, Department is instrumental in ensuring that budgetary allocations reflect these priorities and are distributed in a manner that maximizes efficiency and impact.

A key aspect of this role involves working closely with various county departments to draft the budget, taking into account the revenue projections and expenditure requirements. The department also plays a central role in balancing competing needs, ensuring fiscal discipline, and advocating for equitable resource allocation at the national level.

Once the budget is approved, the office of the Governor is responsible for overseeing its implementation. This involves monitoring expenditures, ensuring that funds are used as intended, and evaluating the impact of funded programs and projects. The department further ensures transparency and accountability in the use of these public funds ensuring they are utilized in a manner that enhances service delivery.

1.2 Sub Sector Vision and Mission

Vision

A leading sector in public policy formulation, co-ordination, supervision, legislation and resource management.

Mission

To provide overall leadership and policy direction in resource mobilization management and accountability for quality service delivery

1.3 Strategic Goals/Objectives of the Sector

Strategic Goal

To ensure a cohesive and industrialized County.

Strategic Objectives and mandate of the sub sector

The Sub Sector draws its mandate from the Constitution of Kenya, 2010, the County Government Act, 2012 and also Executive Order No. 1 of November 2023 and Executive order No. 2 2025. The Sub Sector plays an important role in

- I. Providing overall leadership in the development and implementation of County policies, County's governance and development.
- II. The Executive also represents the County in National/International forums,
- III. signs County Bills into Law and also Governor's Warrant which allows money to be drawn from County Revenue Fund as per PFM Regulations, 2015.
- IV. The sub-sector is also responsible for resource organization, management and accountability in a bid to enhance the provision of quality service delivery.
- V. The sub-sector ensures there is a conducive working environment and promotes positive mutual working relationships between the County Government and its internal and external stakeholders.
- VI. Promote and facilitate citizens participation in the development of policies, plan and delivery of services in the County.
- VII. promote peace and order within the County, promote democracy, good governance, unity and cohesion within the County in implementing its programmes which are designed to improve public service delivery,

The Sub-Sector is guided by its strategic objectives anchored on its mission that aims at providing overall leadership and policy direction in resource mobilization, management and accountability for quality service delivery.

1.4. Role of Sector Stakeholders

STAKEHOLDER	ROLE
National Assembly and Senate	<ul style="list-style-type: none"> • Enactment of County related laws • Enactment of CARA • Approving disbursements to the County
PFM institutions (OAG, COB, TNT&P, CBK, CRA, IBEC, CBEF)	<ul style="list-style-type: none"> • Budget Implementation Oversight (CoB) • Revenue management and Determination of Equitable Share Ceilings for the Executive office of the Governor (commission on Revenue Allocation) • Expenditure control and Audit (Office of the Auditor General) • Advisory on Public finance Management (National treasury and Central Bank) • Strengthening the Budget Formulation and Implementation Processes (IBEC) • Mediation on Budget Issues (CBEF and IBEC)
County Assembly	<ul style="list-style-type: none"> • Legislation of Bills submitted by the executive for purposes of Enactment. • Passing budgets and other key policy documents • Representing and communicating the needs of the people to the executive • Oversighting the Executive in the implementation of development projects and programmes.
Council of Governors	<ul style="list-style-type: none"> • Coordination of Counties • Forging County Governments agenda • Pushing for more funding for the County Governments
County Line Departments	<ul style="list-style-type: none"> • Implementing mandates according to County plans and budgets and the political Manifesto
Development Partners/ Private Sector	<ul style="list-style-type: none"> • Providing alternative financial resources for the County Government • Establishing development initiatives with the County Government
General Public	<ul style="list-style-type: none"> • Promote and facilitate citizens participation in the development of policies, plan and delivery of services in the County • Engagement in policy/programme implementation • Feedback on programmes implemented by the County Government

CHAPTER TWO

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

This Chapter provides a comprehensive analysis of Programme Performance the MTEF Period 2022/23-2024/25, by comparing the targets against the achievements. This evaluation serves as a foundation for future planning and adjustments in chapter three. During the period under review the subsector

- Performance contracts for the FY 2023/24 FY 2024/25 and FY 2025/2026 were Prepared Signed between H.E the Governor and CECMs/Chair of boards. The same was cascaded to chief officers, accounting officers of county government entities, and directors.
- The Sub Sector organized and held Annual Statutory cabinet sittings averaging 21 per annum across the 3 fiscal years during which matters affecting the County were discussed as is required by law.
- The governor delivered 2 Annual state of the County Addresses before the County Assembly Complement.
- Achieved 100% completion of the Milimani Office (Nonresidential) complex.
- Furniture and Fittings for the Office block were also procured and installed but remain inadequate. More Shall be procured and installed using the recurrent vote in the upcoming MTEF period.
- The Governor's Office successfully assented 3 bills into Law (Nakuru County Valuation and Rating Act of 2024, Nakuru County Finance Act 2023 and the Nakuru County Alcoholic Drinks control regulations) against a planned target of 7 bills.
- The Department also realized 60 Percent (Fy 2023/2024) and 100 percent (FY 2024/25) execution of the Emergency fund mainly utilized in response to Floods, Fires and other emerging disaster.

Other specific achievements for FY 2024/2025 include

- Adopting 2 policies, i.e., youth policy and the County enforcement regulations, 2024
- Two state functions were observed, i.e., Madaraka day and labour day.
- The office of the governor attended 3 intergovernmental summits; i.e.,

- Connected Africa Summit (CAS) 2025 on May 26th to 29th; The World Chambers Federation (WCF) Africa Summit from April 9th to 11th; and the Right Here, Right Now Global Climate Summit held on June 5th.
- The department fast tracked implementation of projects through the RRI phase 2
- Participated and led a county wide citizen perception survey in collaboration with The **New Partnership for Africa's Development (NEPAD)** on the efficacy if public service delivery.

2.1 Review of Sector Programmes/Sub - Programmes/Projects

Table 1: Sector Programme Performance Reviews

Programme	Key output	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									
Sub Programme.1.1 Administration and Coordination of County Affairs	Appointment of County Executive Committee Members	Number of CECM appointed	10	-	-	10	-	-	10 CECM members appointed in the review period
	Strategic plan in place	Strategic plan	1	1	1	0	0	0	To be drafted starting FY 2025/2026
		Implementation rate of the Strategic plan	10	10	10	0	0	0	No strategic Plan Developed
	Milimani Annex Complex completed and in use	Completion rate of Milimani Annex Complex	100	100	100	90	98	100	Complete and in use
	Emergency fund operationalized	Execution rate of Emergency Fund	100	100	100	90	60	100	The County contingency fund was fully executed to respond to emerging disasters related to flooding, fire victim humanitarian assistance, and public health crises such as Mpox
1.2 Personnel services	Increased human resource productivity	Number of capacity development trainings/workshops organized	5	5	5	0	0	4	Related to PC development and implementation
		Number of staff trained	40	35	35	2	3	0	Challenges executing budget

Programme	Key output	Key performance indicators	Planned Target			Achieved Target			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
		Compensation to Employees	112,200,860	96,318,668	154,531,657	110,348,946	92,331,661	130,722,773	
		County Performance Rate in PC implementation	-	100	100	-	66.2	58.6	The steering committee oversees county PC implementation in collaboration with the County performance management secretariat and evaluates annual performance to county departments and entities.
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICES									
Sub programme 1.2 County Executive Services	Cabinet memos generated	Number of Cabinet memos generated	12	12	15	12	9	15	15 Cabinet memos
	Cabinet meetings organized	Number of Cabinet meetings	12	12	24	12	9	24	Held twice monthly
	Annual State of the County Address	Annual State of the County speech	1	1	1	1	1	1	Achieved
	Executive Order generated	Number of Executive Orders generated	1	1	0	2	1	0	Executive Order No. 1 of 2023
2.2 Policy direction and coordination	Enhanced coordination of County affairs	Number of bills generated and assented to	6	8	7	1	3	4	Nakuru County Valuation and Rating Act of 2024, Nakuru County Finance Act 2023 and the Nakuru County Alcoholic Drinks control regulation, 2024 and the Inspectorate regulations of 2025

Programme	Key output	Key performance indicators	Planned Target			Achieved Target			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
		Number of statutory documents submitted to the County Assembly	8	8	8	8	8	8	Full Compliance (MTEF budget Supplementary budgets, CBROP, CFSP, CMTDSP, Finance Act, 2025 ADP, Personal Budgets
2.3 Special Programmes	special programmes Executed	Proportion of special programmes Executed	100	100	100	100	100	100	Governor's Cup Tournament, Meet the people tour, Performance management ETC
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS									
3.1 County policing services	Improved peace and security in the County	Number of County security, peace and cohesion fora initiatives organized	1	-	1	1	-	-	CBEF Awaiting Approval
		Number of citizens barazas organized	6	6	6	10	15	55	Organized through the NePAD-APRM mission across all wards
Sub Programme 3.2: County Policing & Public Participation	Enhanced coordination of County Affairs Public access to information promoted	Number of state functions observed	6	6	6	6	6	5	Mazingira Day Jamhuri day and Mashujaa Day observed in Q2. Madaraka day and Labor Day
		Number of intergovernmental summit meetings attended	2	2	2	2	2	5	IBEC attended by the CECM finance on behalf of the county government. 11 th Annual Summit attended. Connected Africa Summit (CAS) 2025: May 26th to 29th The World Chambers Federation (WCF)

Programme	Key output	Key performance indicators	Planned Target			Achieved Target			Remarks
			2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
									Africa Summit from April 9th to 11th Right Here, Right Now Global Climate Summit: June 5th.

2.2 Expenditure Analysis

During the FY 2024/25, the sub sector had a total allocation of **Ksh. 374,154,237**. However, total expenditure by the close of the FY 2024/25 was **Ksh. 252,821,163**. This reflects an aggregate budget execution rate of **67.6 percent** which is a sharp decline from the **84.9 percent** absorption rate recorded in FY 2023/2024.

2.2.1 Analysis of Programme Expenditures

Table 2: Programme/ Sub Programme Expenditure Analysis

ANALYSIS OF PROGRAMME EXPENDITURE BY PROGRAMME AND SUB PROGRAMME						
	APPROVED BUDGET			ACTUAL EXPENDITURE		
Economic Classification	2022/23	2023/24	2024/2025	2022/23	2023/24	2024/2025
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Sub-Programme 1: Administration And Coordination of County Affairs	86,077,270	239,441,291	108,072,339	54,056,251	201,384,612	33,109,975
Sub-Programme 1.2: Personnel Services	393,867,974	98,918,667	136,718,549	262,291,037	91,004,472	130,722,773
TOTAL PROGRAMME 1	479,945,244	338,359,958	244,790,888	316,347,288	292,389,084	163,832,748
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS						
Sub-Programme 2.1: County Executive Services	15,063,522	15,934,062	16,477,682	9,459,844	10,230,779	8,022,565
Sub-Programme 2.2: Policy Direction and Coordination	74,303,864	91,652,589	84,609,245	72,702,813	84,423,080	70,000,000
Sub-Programme 2.3: County Policing Services	10,759,659	11,381,473	4,685,548	6,757,031	7,307,699	45,150
Sub-Programme 2.4: Leadership And Governance	12,911,591	13,657,768	3,123,698	8,108,438	8,769,239	
TOTAL PROGRAMME 2	113,038,636	132,625,892	108,896,173	97,028,126	110,730,797	78,067,715
PROGRAMME 3.: COORDINATION AND SUPERVISORY SERVICES						
Sub-Programme 3.1: Organization of County Business	14,346,212	15,175,298	20,467,176	9,009,375	9,743,599	5,460,350
TOTAL PROGRAMME 3	14,346,212	15,175,298	20,467,176	9,009,375	9,743,599	5,460,350
TOTAL VOTE	607,330,092	486,161,148	374,154,237	422,384,789	412,863,480	252,821,163

Table 3: Programme Expenditure Analysis by Economic Classification

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2024/25	2021/22	2022/23	2024/25
PROGRAMMES						
Current Expenditure						
2100000 Compensation To Employees	112,200,860	98,918,667	136,718,549	110,348,946	91,004,472	130,722,773
2200000 Use Of Goods And Services	143,462,117	138,133,650	108,072,339	90,093,752	97,341,557	33,109,975
2400000 Interest Payment						
2600000 Current Grants and other transfers	70,000,000	87,100,000	84,609,245	70,000,000	81,500,000	70,000,000
2700000 Social Benefits	-	13,619,326	16,477,682	-	94,431	8,022,565
3100000 Acquisition of Non-Financial Assets		4,500,000	7,809,246		2,500,000	45,150
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	281,667,115.00	143,899,505.00	20,467,176.00	208,234,786.00	140,423,019.35	5,460,350.00
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	607,330,092	486,171,148	374,154,237	478,677,484	412,863,479	247,360,813
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure						
2100000 Compensation To Employees	112,200,860	98,918,667	136,718,549	110,348,946	91,004,472	130,722,773
2200000 Use Of Goods And Services	86,077,270	91,051,786	74,730,013	54,056,251	58,461,593	24,679,524
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			7,809,246			45,150
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets	281,667,115.0	143,899,505.0	20,467,176.0	208,234,786.0	140,423,019.4	5,460,350.0
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	479,945,245	333,869,958	239,724,984	372,639,983	289,889,084	160,907,797
Sub-Programme 1.1: Administration And Coordination Of County Affairs						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	86,077,270	91,051,786	74,730,013	54,056,251	58,461,593	24,679,524
2400000 Interest Payment						

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2024/25	2021/22	2022/23	2024/25
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets			7,809,246			45,150
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	86,077,270	91,051,786	82,539,259	54,056,251	58,461,593	24,724,674
Sub-Programme 1.2: Personnel Services						
Current Expenditure						
2100000 Compensation To Employees	112,200,860	98,918,667	136,718,549	110,348,946	91,004,472	130,722,773
2200000 Use Of Goods And Services						
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	112,200,860	98,918,667	136,718,549	110,348,946	91,004,472	130,722,773
PROGRAMME 2.: MANAGEMENT OF COUNTY AFFAIRS						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	43,038,635	45,525,893	37,365,006	27,028,126	29,230,796	12,339,762
2400000 Interest Payment						
2600000 Current Grants and other transfers	70,000,000	87,100,000	84,609,245	70,000,000	81,500,000	70,000,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2024/25	2021/22	2022/23	2024/25
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	113,038,635	132,625,893	121,974,251	97,028,126	110,730,796	82,339,762
PROGRAMME 2.1: COUNTY EXECUTIVE SERVICES						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	15,063,522	15,934,062	13,077,752	9,459,844	10,230,779	4,318,917
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	15,063,522	15,934,062	13,077,752	9,459,844	10,230,779	4,318,917
Sub-Programme 2.2: POLICY DIRECTION AND COORDINATION						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	4,303,864	4,552,589	3,736,501	2,702,813	2,923,080	1,233,976
2400000 Interest Payment						
2600000 Current Grants and other transfers	70,000,000	87,100,000	84,609,245	70,000,000	81,500,000	70,000,000
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	74,303,864	91,652,589	88,345,746	72,702,813	84,423,080	71,233,976
Sub-Programme 2.3: COUNTY POLICING SERVICES						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	10,759,659	11,381,473	9,341,252	6,757,031	7,307,699	3,084,941

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2024/25	2021/22	2022/23	2024/25
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	10,759,659	11,381,473	9,341,252	6,757,031	7,307,699	3,084,941
Sub-Programme 2.4: LEADERSHIP AND GOVERNANCE						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	12,911,591	13,657,768	11,209,502	8,108,438	8,769,239	3,701,929
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	12,911,591	13,657,768	11,209,502	8,108,438	8,769,239	3,701,929
PROGRAMME 3.: COORDINATION AND SUPERVISORY SERVICES						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	14,346,212	15,175,298	12,455,002	9,009,375	9,743,599	4,113,254
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2024/25	2021/22	2022/23	2024/25
Acquisition Of Non-Financial Assets						
Capital Transfers To Govt. Agencies						
Other Development						
Total Expenditure	14,346,212	15,175,298	12,455,002	9,009,375	9,743,599	4,113,254
Sub-Programme 3.1: Organization of County Business						
Current Expenditure						
2100000 Compensation To Employees						
2200000 Use Of Goods And Services	14,346,212	15,175,298	12,455,002	9,009,375	9,743,599	4,113,254
2400000 Interest Payment						
2600000 Current Grants and other transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
Total Expenditure	14,346,212	15,175,298	12,455,002	9,009,375	9,743,599	4,113,254
TOTAL EXPENDITURE	607,330,092	481,671,148	374,154,237	478,677,484	410,363,479	247,360,813

2.2.3 Analysis of Capital Projects

The office of the governor was implementing one project, as contained in the Approved budget 2024/2025. The project is part of a multi-year project that begun in 2020. While the project was generally completed, the scope for this the current allocation FY 2024/25 was majorly towards settlement of outstanding interests and contractual obligations associated with time and scope changes. The approved development budget for the final phase as allocated in FY 2024.25 was Ksh. 48,965,736. After supplementary 1, the approved budget was reduced to 20,467,176. Out of this the total expenditure was expenditure was 5,460,350.

2.3 Review of Pending Bills

Total pending bills for the subsector amounted to Ksh **29,788,792**.

2.3.1 Recurrent Pending Bills

The department has recurrent pending bills of Ksh 29,788,792

2.3.2 Development Pending Bills

The department had no development pending bills.

CHAPTER THREE

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

This chapter analyzes the sub sector's programme expectations into the future, highlighting medium-term priorities for the MTEF period of 2026/27 to 2028/29. Programs and sub-programs are prioritized and broken down by objectives, expected outcomes, and performance indicators. Resource requirements and allocations are analyzed, and a clear criterion for resource allocation is established.

3.1 Prioritization of Programmes and Sub-Programmes

Programme 1: Administration, Planning and Support Services

- SP 1.1 Administration and Planning
- SP 1.2. Personnel Services

Programme 2: Coordination and Supervisory Services

- SP 2.1 County executive services
- SP 2.2 Policy direction and coordination
- SP 2.3 Special Programmes

Programme 3: Management of County Affairs

- SP 3.1 County policing services
- SP 3.2 Leadership and governance

3.1.1 Programmes and their Objectives

(a) Programme Name: Administration, planning and support services

- Objective: To provide effective and efficient service delivery

(b) Programme Name: Coordination and supervisory services

- Objective: To oversee running of various departments and County entities

(c) Programme Name: Management of County affairs

- Objective: To promote efficient and effective running of County affairs

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

The medium-term focus of the Sub-Sector will be on consolidating governance reforms, fully operationalizing executive infrastructure at the Milimani Complex, strengthening disaster preparedness and response, modernizing executive management systems through the e-Cabinet management System, enhancing delivery and monitoring mechanisms at sub-county and ward levels, and deepening intergovernmental and citizen engagement. These interventions are expected to improve coordination, decision-making, accountability, and overall effectiveness of county service delivery.

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

Sub 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 Name: Administration, planning and support services									
Objective: To provide effective and efficient service delivery									
Outcome: Effective and efficient service delivery to clients and stakeholders									
1.1 Administration and Planning	Administration	Improved service delivery	Strategic plan in place	1	-	1	-	-	-
			Implementation rate of the Strategic plan	5	-	20	70	80	100
			Completion rate of Milimani Annex Complex	90	100	100	100	-	-
			Execution rate of Emergency Fund	100	100	100	100	100	100
			Proportion of assets captured in the Department Asset Register (%)	50	100	100	100	100	100
			Quarterly project implementation report	4	4	4	4	4	4
1.2 Personnel services	Human Resource	Increased human resource productivity	Number of capacity development trainings/workshops organized	6	2	5	5	5	5
			Number of staff trained	35	0	35	35	35	35

Sub 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
			Compensation to Employees	154.5	130.7	100	110.8	116.4	122.2
			County Performance rate in the Implementation of FY 2025/26 PCs	100	58.6	100	100	100	100
1.3 Financial Services	Accounting Unit	Improved service delivery	Number of Financial Reports generated	5	5	5	5	5	5
Programme Name: Coordination and supervisory services									
Objective: To oversee running of various departments and County entities									
Outcome: Efficient running of departments and County entities									
2.1 County executive services		Efficient and effective County Affairs	Executive order issued	4	0	1	1	1	1
			Number of cabinet meetings held	24	24	24	24	24	24
			Annual State of the County address speech delivered	1	1	1	1	1	1
		Improved policy formulation and implementation	Number of departmental reports	10	10	8	10	10	10
			Proportion of adhoc/special taskforce reports submitted (%)	100	100	100	100	100	100
2.2 Policy direction and coordination		Enhanced coordination of County affairs	Number of bills assented to law	7	0	7	7	7	7
			Number of policies adopted by the cabinet	7	2	1	7	7	7
			Number of statutory documents submitted to the County Assembly	8	8	8	8	8	8
2.3 Special Programmes		Improved response to special programmes	Proportion of special programmes executed	100	100	100	100	100	100

Sub 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 Name: Management of County affairs									
Objective: To promote efficient and effective running of County affairs									
Outcome: Efficient and effective County affairs									
3.1 County policing services		Improved peace and security in the County	Number of meetings with state security agencies	2	2	2	2	2	2
			Number of County security, peace and cohesion fora initiatives organized	4	1	4	4	4	4
			Number of citizens barazas organized	4	55	4	4	4	4
3.2 Leadership and governance		Enhanced coordination of County Affairs	Number of state functions observed	6	5	6	6	6	6
			Number of intergovernmental summit meetings attended	2	5	12	12	12	12
			Number of Council of Governors meetings attended	24	8	24	24	24	24

3.1.3 Programmes by Order of Ranking

1. **Programme 1:** Administration, Planning and Support Services
2. **Programme 2:** Coordination and supervisory services
3. **Programme 3:** Management of County affairs

3.2 Analysis of Resource Requirement Versus Allocation By Sector/Sub Sector

To effectively execute their mandate during the FY 2026/2027, the department has a **total resource requirement** of **Ksh 433,135,323** and a **total allocation** of **Ksh 421,041,264** for FY 2026/27, implying a funding gap of **Ksh 12,094,059**. This is expounded in Tables 6a, 6b and 7.

3.2.1 Sub Sector Recurrent

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

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name		Approved 2025/2026	REQUIREMENT			ALLOCATION		
Vote and Vote Details	Economic Classification	2025/2026	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
XXX 1	2100000 Compensation To Employees	105,369,861	122,429,826	134,672,808.60	148,140,089	118,756,931.22	130,632,624.34	143,695,886.78
	2200000 Use Of Goods And Services	163,721,156	178,272,722	196,774,993.51	222,440,493	172,924,540.62	190,871,743.71	215,767,278.08
	2400000 Interest Payment							
	2600000 Current Grants and other transfers	70,000,000	82,650,000	90,240,000	93,276,000	80,170,500.00	87,532,800.00	90,477,720.00
	2700000 Social Benefits	16,479,384	18,127,322.40	19,940,054.64	21,934,060.10	17,583,502.73	19,341,853.00	21,276,038.30
	3100000 Acquisition of Non-Financial Assets	1,504,957	1,655,452.70	1,820,997.97	2,003,097.77	1,605,789.12	1,766,368.03	1,943,004.83
	4100000 Acquisition of Financial Assets	15,000,000	30,000,000.00	33,000,000.00	36,300,000.00	30,000,000.00	32,010,000.00	35,211,000.00
	4500000 Disposal of Financial Assets					-		
TOTAL		372,075,358	433,135,323	476,448,855	524,093,740	421,041,264	462,155,389	508,370,928

3.2.2 Sub Sector Development

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

Sector Name		Approved	REQUIREMENT			ALLOCATION		
		2025/2026	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
4561000201	Description							
Office of the Governor and Deputy Governor Headquarters	Acquisition Of Non-Financial Assets	15,000,000	30,000,000	33,000,000	36,300,000	30,000,000	32,010,000	35,211,000
	Capital Grants To Governmental Agencies							
	Other Development							
TOTAL		15,000,000	30,000,000	33,000,000	36,300,000	30,000,000	32,010,000	35,211,000

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

Table 6a: Programme and Sub-Programmes Requirement by Economic Classification

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/2027			2027/2028			2028/2029		
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	TOTAL
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
SP 1.1: Administration and Planning	126,423,298	30,000,000	156,423,298	143,265,628	33,000,000	176,265,628	161,792,190.44	36,300,000.00	198,092,190
SP 1.2: Personnel Services	122,429,826	-	122,429,826	134,672,809		134,672,809	148,140,089		148,140,089
TOTAL P.1	248,853,124	30,000,000	278,853,124	277,938,436	33,000,000	310,938,436	309,932,280	36,300,000	346,232,280
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS									
SP 2.1: County Executive Services	12,642,330	-	12,642,330	14,326,563	0	14,326,563	16,179,219		16,179,219
SP 2.2: Policy Direction and Coordination	78,428,220	-	78,428,220	79,551,042	0	79,551,042	80,786,146		80,786,146
SP 2.3: County Policing Services	6,321,165	-	6,321,165	7,163,281	0	7,163,281	8,089,610		8,089,610
SP 2.4 Leadership and Governance	14,749,385	-	14,749,385	16,714,323	0	16,714,323	18,875,756		18,875,756
TOTAL P.2	112,141,099	0	112,141,099	117,755,209	0	117,755,209	123,930,730.15		123,930,730
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICES									
SP 3.1: Organization of County Business	42,141,099	-	42,141,099	47,755,209		47,755,209	53,930,730.15		53,930,730
TOTAL P.3	42,141,099	0	42,141,099	47,755,209	0	47,755,209	53,930,730.15		53,930,730
TOTAL VOTE	403,135,323	30,000,000	433,135,323	443,448,855	33,000,000	476,448,855	487,793,740	36,300,000	524,093,740

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

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

ANALYSIS OF PROGRAMME EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2026/2027			2027/2028			2028/2029		
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	TOTAL
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES									
SP 1.1: Administration and Planning	121,370,599	30,000,000	151,370,599	137,707,659	32,010,000	169,717,659	155,678,425	35,211,000	190,889,425
SP 1.2: Personnel Services	118,756,931	-	118,756,931	130,632,624		130,632,624	143,695,887		143,695,887
TOTAL P.1	240,127,531	30,000,000	270,127,531	268,340,283	32,010,000	300,350,283	299,374,312	35,211,000	334,585,312
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS									
SP 2.1: County Executive Services	12,137,060	-	12,137,060	13,770,766		13,770,766	15,567,842		15,567,842
SP 2.2: Policy Direction and Coordination	78,091,373	-	78,091,373	79,180,511		79,180,511	80,378,562		80,378,562
SP 2.3: County Policing Services	6,068,530	-	6,068,530	6,885,383		6,885,383	7,783,921		7,783,921
SP 2.4 Leadership and Governance	14,159,903	-	14,159,903	16,065,894		16,065,894	18,162,483		18,162,483
TOTAL P.2	110,456,866		110,456,866	115,902,553		115,902,553	121,892,808.24		121,892,808
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICES									
SP 3.1: Organization of County Business	40,456,866	-	40,456,866	45,902,553		45,902,553	51,892,808		51,892,808
TOTAL P.3	40,456,866		40,456,866	45,902,553		45,902,553	51,892,808.24		51,892,808
TOTAL VOTE	391,041,264	30,000,000	421,041,264	430,145,389	32,010,000	462,155,389	473,159,928	35,211,000	508,370,928

3.2.5 Programmes and Sub-Programmes Economic classification.

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

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:						
2100000 Compensation To Employees	122,429,826	134,672,809	148,140,089	118,756,931	130,632,624	143,695,887
2200000 Use Of Goods And Services	178,272,722	196,774,994	222,440,493	172,924,541	190,871,744	215,767,278
2400000 Interest Payment						
2600000 Current Grants and other transfers	82,650,000	90,240,000	93,276,000	80,170,500	87,532,800	90,477,720
2700000 Social Benefits	18,127,322	19,940,055	21,934,060	17,583,503	19,341,853	21,276,038
3100000 Acquisition of Non-Financial Assets	1,655,453	1,820,998	2,003,098	1,605,789	1,766,368	1,943,005
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-		-	-	
Acquisition Of Non-Financial Assets	30,000,000	33,000,000	36,300,000	30,000,000	32,010,000	35,211,000
Capital Grants To Governmental Agencies						
Other Development	-	-	-	-	-	
TOTAL PROG. 1	433,135,323	476,448,855	524,093,740	421,041,264	462,155,389	508,370,928
SP 1.1: ADMINISTRATION AND PLANNING						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	126,423,298	143,265,628	161,792,190	121,370,599	137,707,659	155,678,425
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-		
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-		
Acquisition Of Non-Financial Assets	30,000,000	33,000,000	36,300,000	30,000,000	32,010,000	35,211,000
Capital Grants To Governmental Agencies						
Other Development	-	-	-	-	-	-
SUB TOTAL SP 1.1	156,423,298	176,265,628	198,092,190	151,370,599	169,717,659	190,889,425

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
SP 1.2: PERSONNEL SERVICES						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees	122,429,826	134,672,809	148,140,089	118,756,931	130,632,624	143,695,887
2200000 Use Of Goods And Services	-	-	-	-	-	-
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-
Capital Grants To Governmental Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
SUB TOTAL SP 1.2	122,429,826	134,672,809	148,140,089	118,756,931	130,632,624	143,695,887
PROGRAMME 2: MANAGEMENT OF COUNTY AFFAIRS						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	112,141,099	117,755,209	123,930,730	110,456,866	115,902,553	121,892,808
2400000 Interest Payment						
2600000 Current Grants and other transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure		-	-		-	-
Acquisition Of Non-Financial Assets		-	-		-	-
Capital Grants To Governmental Agencies		-	-		-	-
Other Development		-	-		-	-
TOTAL PROG. 2	112,141,099	117,755,209	123,930,730	110,456,866	115,902,553	121,892,808
SP 2.1: COUNTY EXECUTIVE SERVICES						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	12,642,330	14,326,563	16,179,219	12,137,060	13,770,766	13,770,766
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-	-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-
Capital Grants To Governmental Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
SUB TOTAL SP 2.1	12,642,330	14,326,563	16,179,219	12,137,060	13,770,766	13,770,766
SP 2.2: POLICY DIRECTION AND COORDINATION						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	78,428,220	79,551,042	80,786,146	78,091,373	79,180,511	80,378,562
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-
Capital Grants To Governmental Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
SUB TOTAL SP 2.2	78,428,220	79,551,042	80,786,146	78,091,373	79,180,511	80,378,562
SP 2.3: COUNTY POLICING SERVICES						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	6,321,165	7,163,281	8,089,610	6,068,530	6,885,383	7,783,921
2400000 Interest Payment						
2600000 Current Grants and other transfers		-	-		-	-
2700000 Social Benefits		-	-		-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure		-	-		-	-
Acquisition Of Non-Financial Assets		-	-		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
Capital Grants To Governmental Agencies		-	-		-	-
Other Development		-	-		-	-
SUB TOTAL SP 2.3	6,321,165	7,163,281	8,089,610	6,068,530	6,885,383	7,783,921
SP 2.4 LEADERSHIP AND GOVERNANCE						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	14,749,385	16,714,323	18,875,756	14,159,903	16,065,894	18,162,483
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-
Capital Grants To Governmental Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
SUB TOTAL SP 2.4	14,749,385	16,714,323	18,875,756	14,159,903	16,065,894	18,162,483
PROGRAMME 3: COORDINATION AND SUPERVISORY SERVICES						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-
2200000 Use Of Goods And Services	42,141,099	47,755,209	53,930,730	40,456,866	45,902,553	51,892,808
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-	-	-	-	-
2700000 Social Benefits	-	-	-	-	-	-
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-
Capital Grants To Governmental Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
TOTAL PROG. 3	42,141,099	47,755,209	53,930,730	40,456,866	45,902,553	51,892,808
SP 3.1: ORGANIZATION OF COUNTY BUSINESS						
Current Expenditure:		-	-		-	-
2100000 Compensation To Employees		-	-		-	-

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
2200000 Use Of Goods And Services	42,141,099	47,755,209	53,930,730	40,456,866	45,902,553	51,892,808
2400000 Interest Payment						
2600000 Current Grants and other transfers	-	-		-	-	
2700000 Social Benefits	-	-		-	-	
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure	-	-		-	-	
Acquisition Of Non-Financial Assets	-	-		-	-	
Capital Grants To Governmental Agencies	-	-		-	-	
Other Development	-	-		-	-	
SUB TOTAL SP 3.1	42,141,099	47,755,209	53,930,730	40,456,866	45,902,553	51,892,808
TOTAL VOTE	433,135,323	476,448,855	524,093,740	421,041,264	462,155,389	508,370,928

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.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

In implementation of its mandates, the subsector collaborates with various sectors through linkages. These linkages are outlined in the table below.

SECTOR	LINKAGES
Social Protection, Culture and Recreations	Implementation of Executive's programmes including establishment of Athletes Complex Offering technical advice on planned programmes
Agriculture Rural and Urban Development	Implementation of Executive's flagship programme like Pyrethrum Revival Programme. Offering technical guidance on programme targeting farmers and other Agricultural stakeholders
Environment Protection Water and Natural Resources	Implementation of Executive's Manifesto towards the provision of potable water for all county Residents Providing technical advice and guidance on environmental, waste management and water conservation.
Education	Oversees the disbursement of Executive's bursary and other funds
Energy, Infrastructure and ICT	Site inspection and preparation of BQS relating to various projects Implementation of Executive programmes including Imarisha Barabara
	Automation of all Government Services
Health	Implementation of health policies spearheaded by the Executive (Special Programmes) as well as managing facilities established by the Executive. Emergency Fund utilization in addressing
General Economics and Commercial Affairs	Implementation of policies relating to trade and cooperative management
Public Administration and National/Inter County Relations	Release of funds for use in both recurrent and development
	Management of all County staff
	Recruitment of competent staff that assist the office of the Governor and Deputy governor to enforce prudent financial management and mobilize resources
	<ul style="list-style-type: none"> - Enacting requisite legislation - Approval of executive appointments

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

5.1 Emerging Issues

The Sector has identified various emerging issues that may affect the implementation of its programmes. They include:

- **Natural Disasters:** The County has recently dealt with several disasters that have caused destruction and disruption of economic activities and individual livelihoods. The emergency funds have been allocated for future natural calamities.
- **Transition shocks:** Post-election periods often see a lag in the transition process, causing delays in County projects and program implementation.
- **Human Resource Constraints:** Human Resource constraints in the public sector, notably understaffing, an aging workforce, and widespread demotivation, pose significant challenges. Understaffing, often due to budget limitations, leads to an increased workload for existing employees, exacerbating stress and burnout.
- **Macro-economic and political variabilities:** External conflicts such as the Israel-Hamas conflict and the Ukraine-Russia war, along with other economic downturns have significantly impacted the local economy through interruption of the global supply chain. Such external factors can lead to increased costs of living, reduced consumer spending, and overall economic strain, which indirectly affect employment, wages, and the operational capacity of the County Government. The resultant effect is political tension as residents call on the executive for interventions.

5.2 Challenges

The Sector has identified various challenges that affect budget implementation.

The challenges include:

- **Inadequate Funding:** The Sub Sector suffers from insufficient funding. With its role as the County's coordinator, many programs are underfunded. A revision of the CRA's set ceiling is necessary to reflect the Sub Sector's responsibilities.
- **Litigations:** Recent court cases against the County, often ruled in favor of the plaintiffs, have led to unforeseen expenses, diverting funds from other programs.

- **Delays in Exchequer Releases:** Late releases from the exchequer hinder project and program execution, affecting service delivery due to low fund absorption.
- **Pending Bills:** The County faces a significant backlog of unpaid bills. Steps are being taken to audit and clear these bills, but this diverts funds from development initiatives.
- **Delay in Passing County Laws:** The slow enactment of crucial laws hampers the County's ability to execute certain programs, especially those impacting revenue collection.

CHAPTER SIX

6.0 CONCLUSION

In conclusion, the Sub Sector, under the guidance of the Office of the Governor and the County Secretary, is poised to significantly enhance its operational efficiency and community engagement in the 2026/27-2028/29 term. Central to this vision is the implementation of FY 2026/27 performance contracts across various departments. These contracts will establish clear, measurable goals, fostering a culture of accountability and effectiveness. Regular performance reviews will be integral in this process, ensuring that each department not only aligns with the Sub Sector's strategic objectives but also actively contributes to its realization.

Furthermore, the Sub Sector will prioritize robust public communication strategies to keep the community regularly informed and engaged. This effort will encompass a variety of communication channels, ensuring transparency and fostering a deeper connection with the public. Parallel to this, the execution of cabinet decisions focusing on staff welfare and service delivery will be a key priority. The County Secretary, as the head of public service, will lead these initiatives, emphasizing the welfare of staff to enhance motivation and productivity, which are crucial for superior service delivery.

The Sub Sector is also committed to fostering enhanced service delivery through the establishment and operationalization of the Governors delivery unit, Also the EFFICIENCY MONITORING UNIT. The Unit will ensure that projects at the grassroots level are progressing and regularly reporting on any stalled projects or community concerns through a robust channel that begins at the community level, to the subcounty, to the department level and to the Headquarter level.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

Based on these challenges, the Sub Sector recommends:

- I. The National Assembly and Senate should collaborate with the Council of Governors to amend the CRA set ceilings for the Office of Governor to enable efficient and effective operations.
- II. The County Government, through the County Attorney should promote alternative dispute resolution methods such as mediation and arbitration, and work with the Judicial Service Commission in the simplification of legal procedures to make them more efficient and less costly. County Government Departments and Agencies should adhere to and comply with all governing laws and policies to minimize on litigations.
- III. The County Treasury and the Executive Office of the Governor should collaborate closely with the National Treasury to streamline the process of fund release, thereby preventing delays in project implementation and execution.
- IV. The Office of the Auditor General should conduct thorough audits to identify and verify all pending bills. Following this, the Department of Finance should allocate the necessary funds to clear these bills as a first charge during the current MTEF period, maintaining debt level at under 1%.
- V. The Office of the Governor should work in tandem with the County Assembly to expedite the legislative process, particularly for laws that are crucial for county development and are yet to be passed. This could involve establishing a dedicated committee to oversee and fast-track the passing of such laws, ensuring more efficient governance and quicker implementation of essential policies.

REFERENCES

- 2nd CIDP 2018-2022
- Approved 3rd CIDP 2023-2027
- Approved ADP 2024/25, 2025/26, 2026/27
- Approved Budgets/Supplementary Budgets FY 2024/25; 2024/25
- Annual Progress Report FY 2022/23 2024/25 2026/27
- Executive order No. 1 2023
- The Office of the Governor subsector report 2025/26 -2027/28
- CBROP,2023 2024 and 2025
- CFSP 2024 CFSP 2023
- Approved staff establishment

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: Administration, Planning and Support Services							
Sub Programme: Administration and Planning							
Completion of Milimani Nonresidential Block (Landscaping, Fencing and Gate)	HQ- Biashara	FY 2020/2021	FY 2024/2025	366,000,000	366,000,000	Complete (Operationalization ongoing)	Bridge the Gap in office space for the County Executive
TOTAL				366,000,000	366,000,000		

Appendix II: 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
	Governor	1	1	0	0	0	0
	Deputy Governor	1	1	0	0	0	0
	County Secretary	1	1	0	0	0	0
	Chief of Staff	1	1	0	0	0	0
	Directors	5	2	1	0	0	0
	Advisors	6	3	0	0	0	0
	Deputy Directors	7	2	1	0	0	0
	Communication officers	6	6	0	0	0	0
	Social Welfare Officers	7	2	4	1	0	0
	Efficiency and Monitoring Officers (Secretariat)	6	2	1	1	2	0
	Research Assistants/ Officers	5	2	0	1	2	1
	Reception Assistants	6	7	0	0	0	0
	Personal Assistants	4	2	0	0	2	0
	ICT Officers	3	1	0	0	0	0
	Office Administrative Assistants/ Officers	6	2	0	0	0	0
	Security Wardens	12	11	0	0	0	0
	Drivers	9	9	0	0	0	0
	Cooks/ Chefs	5	4	0	0	0	0
	Support Staff (Messengers/Cleaners)	8	4	0	0	0	0
	Gardeners	6	1	0	0	0	0
Total Funded Positions		102	66	1	3	2	1

Appendix III: Proposed Projects FY2026/2027

Project Code (IFMIS)	Project Description	Sub County	Ward	Est cost of Project or Contract Value (a)	Timeline		Allocation for 2026/27 Budget	
					Start Date	Expected Completion Date	Equitable	Conditional Grant
4561	Programme: Administration planning and Support Services							
	Sub Programme: Administration							
	Equipping and modernization of a Disaster & Resilience Coordination/ Emergency Operations Centre (EOC)	HQ- Biashara Ward	HQ	40,000,000	FY2026/27	FY2026/27	10,000,000	
	Rebuilding of Molo Subcounty Office	HQ-Molo Ward, Molo Subcounty	HQ	30,000,000	FY2026/27	FY2026/27	20,000,000	
	SUB TOTAL						30,000,000	
	TOTAL						30,000,000	