



STATE DEPARTMENT FOR DEVOLUTION

PROGRAMME PERFORMANCE-BASED BUDGET (PBB)

2025/26-2027/28

September 2024

Part A: Sub-Sector Vision

Vision

Accountable Devolution; Accountable Service Delivery.

Part B: Sub-Sector Mission

Mission

Enhance service delivery to citizens through effective management of devolution, coordination of intergovernmental relations, capacity building and technical support to county governments.

Part C: Performance Overview and Rationale Funding

Sub-Sector Mandate

The mandate of the Subsector for Devolution is drawn from the Constitution of Kenya, 2010; Intergovernmental Relations Act Chapter 265F; County Governments Act CAP 265; and Executive Order No. 2/2023.

The functions of the Subsector for Devolution as per the Executive Order No. 2/2023 is to co-ordinate Inter-Governmental relations between the National Government and County Governments including Chairing the Inter-Governmental Budget and Economic Council. Specifically, the functions of the Subsector entail:

- i. Management of devolution affairs and policy on Devolved System of Government
- ii. Coordination of Inter-governmental Relations
- iii. Provision of support to County Governments to perform their functions
- iv. Assess the performance of County Governments for continuous improvement of service delivery
- v. Provision of capacity building and technical assistance to County Governments in all devolved functions
- vi. National civic education and public participation policy
- vii. Monitoring, evaluation and reporting on devolution
- viii. Coordinating the rehabilitation of Nairobi Rivers Ecosystem
- ix. Coordinating the operations of the world scouts parliamentary Union

Analysis of Expenditure Trends

During the period under review, the Sub-sector received a total funding of **Kshs.8, 587.97** million while the expenditure during the same period totalled to **Kshs.7, 318.83** million representing an 85.3% absorption rate. The yearly Recurrent allocation was **Kshs.3, 163.79** million, **Kshs. 1,580.22** million and **Kshs. 2,173.96** million for FY 2021/22, 2022/23 and 2023/24 respectively while the yearly recurrent expenditure was **Kshs.2,333.00** million, **Kshs. 1,551.91** million and **Kshs. 2,010.43** million respectively. This represents an absorption rate of 73.7%, 98.2% and 92.5% for each of the three years under review.

The yearly development allocation for Financial Years 2021/22- 2023/24 was **Kshs. 1,238.62** million, **Kshs. 227.38** million, **Kshs. 204.00** million respectively while the yearly expenditure was **Kshs. 1,238.62** million, **Kshs 112.88** million and **Kshs 74.49** million respectively. This represents an absorption rate of 100%, 49.6% and 36.5% for each of the three years under review.

Major Achievements based on the planned outputs/services for 2021/22- 2023/24

During the period under review, the subsector implemented several sub-programs under one major program of management of Devolution affairs. The following were the major achievements;

- 1) Policy on Devolved System of Government reviewed and is to be submitted to Cabinet for approval;
- 2) County Government (General) Regulations, 2022; Intergovernmental Relations (General) Regulations, 2022; Intergovernmental Relations Amendment Bill, 2024 and National Civic Education Framework,2024 were developed and are to be submitted to Cabinet for approval;
- 3) Developed draft Performance of Concurrent Functions Bill (2024), Draft Intergovernmental Sector Forums Regulations,2024, Draft Devolution Results Framework (2024), Developed Draft County Public Service Management Framework (2024) which is currently undergoing Stakeholders' engagement;
- 4) Construction of the Kisumu Convention Centre which is currently at 55% completion;
- 5) Identification, verification and transfer of Museum functions to Fourteen (14) Counties;
- 6) Identification, verification and transfer of library functions to thirty-three (33) Counties;

- 7) Transfer of four (4) functions (Health, Transport and Public Works, Roads and Physical Planning and Development) from Nairobi Metropolitan services (NMS) to County Government Nairobi City upon expiry of deed of agreement;
- 8) Movable assets worth Kshs.3 billion transferred to 47 Counties and valuation of immovable assets in 30 Counties undertaken. The activity is currently at 70% completion;
- 9) Mobilized USD \$ 150 Million for the Second Kenya Devolution Support Program (KDSP II);
- 10) Alternative Dispute Resolution (ADR) Regulations to handle intergovernmental disputes developed and disseminated to all 47 Counties. 27 Intergovernmental disputes were resolved using ADR mechanism;
- 11) Unbundled outstanding Devolved Functions in twelve (12) sectors to ensure improved service delivery by the two levels of Government;
- 12) Convened Ten (10) sector forums in the Health, Energy, Tourism, Manufacturing, Gender, Water, Public Service and Agriculture sectors for close consultation between the two levels of Government to promote harmonious intergovernmental relations;
- 13) Held two (2) Devolution Conferences in FY 2021/22 and FY 2023/24 at Makueni and Uasin Gishu Counties respectively and reports developed with 40% of the resolutions implemented;
- 14) Developed Local Economic Framework, County Project Management Committee guidelines and Public Participation Policy;
- 15) Nairobi Rivers Regeneration Master plan, Strategy Action Plan and Coordination framework developed and approved as prerequisite for the operationalization of Nairobi Rivers Commission;
- 16) Reclaimed 47 kilometers (58%) of riparian Land out of 83 kilometers of the Nairobi Rivers ecosystem;
- 17) Established 7 County Assembly legislative caucuses in promoting Scouting movement in counties;

Constraints and challenges in budget implementation

The following were the challenges faced during the implementation of programs and budget execution of the sub-sector mandate in general.

1. Inefficient coordination of the crosscutting mandate by various institutions within the devolution space;
2. Inadequate funding for the sub-sector due to budget cuts in Supplementary Estimates, resulting in below-target execution of planned projects and activities;
3. Delays in the release of exchequer funds;

4. Significant amounts of accumulated pending bills from prior years;
5. Low absorption of grants by counties due to failure to meet donor conditions; and
6. IFMIS downtime, particularly at the end of the financial year, which impacts expenditure commitments.

Measures undertaken to address the Challenges.

- a) Adoption of a whole-of-the-office approach to enhance synergy and collaboration;
- b) Capacity building for County governments and a review of certain conditions by development partners to improve grant absorption by counties; and
- c) Resource mobilization through partnerships.

MAJOR SERVICES/OUTPUT TO BE PROVIDED IN FY 25/26 AND MEDIUM TERM

In this MTEF period, the Sub-sector will concentrate on enhancing the management and implementation of the Devolved System of Government. Key outputs will include the development, implementation, and review of policy and legal frameworks on devolution, promoting harmonious intergovernmental relations by providing platforms for consultation and cooperation between the two levels of government, and coordinating capacity building and technical support to counties. Moreover, significant efforts will be directed towards completing the Kisumu Convention Center and fostering partnerships to facilitate subnational governance.

The Sub-sector through the Second Kenya Devolution Support Program (KDSP II) will evaluate counties for program grants, monitor and assess program implementation, and offer technical assistance to counties. It will also provide grants for governance and institutional capacity enhancement for Service Delivery Investments. The program will support the establishment of a single project management unit in counties.

The Sub-sector will also assess the performance of functions by the National and County Governments for effective resource allocation, undertake costing and transfer of unbundled functions across twelve (12) sectors, and implement the Assets and Inventory Management System. Additionally, the sub-sector will publish a compendium of best practices, resolve declared disputes through ADR mechanisms, institute programs to regenerate the Nairobi River ecosystem, and establish WSPU caucuses in County Assemblies.

Part D. STRATEGIC OBJECTIVES

The sub-sector has 1 programme 6 sub-programmes which require funding during the 2025/26 - 2027/28 MTEF budget period. The programmes and their objectives are as follows:

Programmes and their Objectives

1. Programme 1: Devolution Services

Programme Objective: To enhance management and implementation of the devolved system of government.

Sub-programme 1:1: Management of devolution Affairs

Sub-programme 1:2: Intergovernmental Relations

Sub-programme 1:3: Capacity Building and Civic Education

Sub-programme 1:4: Administrative Services

Sub-programme 1:5: Finance Management Services

Sub-programme 1:6: Information Communication Technology Service

PART E: Summary of Programme Key Outputs, Performance indicators and Targets for the FY 2025/26-2027/28

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
Programme 1: Devolution Services									
Programme Outcome: Enhanced Management and Implementation of the Devolved System of Government.									
SP 1.1: Management of devolution Affairs									
	P&R	Policy on the Devolved system of Government implemented and monitored	No. of Sensitization forums			-	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	P&R	Assessment of selected policies and laws impacting BETA in relation to performance of devolved functions and enhanced intergovernmental relations undertaken.	Assessment Reports	0	-	1	-	-	-
	P&R	Legislative Framework for implementation of concurrent functions developed.	Legislative Framework	1	0	1	-	-	-
			No of Regulations			0	1	1	1
	P&R	Legislations related to Devolution Reviewed	County Assemblies Service (Amendment Bill)	-	-	1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			County Government amendment Bill	-	-	1	-	-	
	P&R	Regulations related to Devolution Laws developed	Regulations on County Assemblies Service Act developed	-	-	-	-	1	-
			Regulations on intergovernmental relations Act	-	-	-	1	-	-
			Regulations on County Government Act	-	-	-	1	-	-
	P&R	Construction of the Kisumu Convention Center Finalized	% age of completion	60	55	-	100	-	-
		Partnerships and peer	No of communiqués	3	1	1	1	1	1

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		learning in sub national governance.							
	DCP	Devolution Sector Working Group co-ordination framework developed and implemented	Co-ordination framework. No. of devolution sector working groups forums held	-	-	1	-	-	-
	DCP	Devolution Partners Coordination Framework Developed and Implemented	Partners coordination Framework Development partners database developed and updated No. of Partnership forums held	-	-	1	-	-	-
	DCP	Resource Mobilization	Resource mobilization			1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Strategy for devolution sector developed & implemented	Strategy						
			Number of devolution support programs designed		1	-	1	-	1
			Number of devolution support program implemented			1	1	2	2
SP 1.2: Intergovernmental Relations									
	IGR	Intergovernmental sector forums for devolved functions convened	No. of forums with MCDAs	5	1	6	7	8	9
			No. of Intergovernmental sports forum	-	2	2	2	2	2
	IGR	Bill on Assumption of the Office of the Governor Act, CAP 265A	No. of bills	-	-	-	1	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	IGR	Regulation on Assumption of the Office of the Governor and Deputy Governor developed	No. of Regulations	-	-	-	-	1	-
	IGR	Successful transition of County Government Leadership	No of Reports	-	-	-	-	-	47
	IGR	Regulations on Transfer of functions between the national government and the county government developed and implemented	No. of regulations	-	-	1	-	-	-
			No of sensitization reports	-	-	-	3	1	1
	IGR	Intergovernment	No. of Compendium	-	-	1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		tal Relations Compendium developed and rolled out	No of sensitization Reports	-	-	-	3	1	1
	IGR	Intergovernmental Relations Resolutions Tracker developed and implemented	No of Trackers systems	-	-	1	-	-	-
			No of sensitization Reports	-	-	-	1	1	1
	IGR	Regulations on Procedures for Submission of Summit annual Report to parliament developed and implemented	No of Regulations	-	-	-	1	-	-
			No of Dissemination Reports	-	-	-	-	1	1
	IGR/COG	Bi-annual Devolution Conference	Conference Report	-	1	-	1	-	1
	IGR/	Alternative	ADR Mainstreaming	-	-	1	1	1	1

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	IGRTC	Disputes Resolutions Mechanism developed	Reports % of cases resolved using ADR mechanisms	-	-	100	100	100	100
	IGR/IGRTC	Valuation and Transfer of registrable Assets Finalized and Monitored	No of Valuation Assets reports	-	-	30	17	-	-
			No of M&E reports	-	-	30	17	-	-
	COG/IGR	Devolution Conference resolutions implemented	No. of status Reports Prepared	4	4	4	2	2	2
	COG	Framework for Monitoring the implementation of Inter- County agreements on inter-county projects developed	No. of frameworks	-	-	-	1	-	-
	COG	Sector resolutions	No. of sector status reports	56	56	72	72	72	72

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		implemented							
	COG	Compendium of best practices published	No. of publication	2	2	2	2	2	2
	COG	Peer learning forums held	No. of inter-county learning forums held	4	4	5	5	5	5
	COG	Training Manual/Module developed for capacity building of Governors	No. of manuals	0	0	-	1	-	-
	COG	Guidelines for dispute resolution among Counties developed	No. of guidelines	-	-	-	1	-	-
	IGRTC	Undertake Costing and transfer of	No. of Outstanding devolved functions	-	-	-	4	4	4

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		unbundled devolved functions in 12 sectors	costed and transferred						
	IGRTC	Intergovernmental/Intra Governmental Disputes Resolved	% of declared disputes resolved	100	53	100	100	100	100
	IGRTC	Assets & Liabilities Inventory in 156 Parastatals	No. of Assessment reports	-	-	-	56	50	50
	IGRTC	Performance of Functions by National and County Government evaluated for effective resource allocation	No. of evaluations reports	-	-	21	20	20	-
	IGRTC	Summit held	No. of summits	6	4	4	2	2	2

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			held						
	IGRTC	Summit Resolutions implementation tracked	Resolution implemented (%)	100	100	100	100	100	100
	IGRTC	Sector Working Groups & Committee Convened	No Sector groups & Committee held	-	-	4	4	4	4
S.P.1.3: Capacity Building and Civic Education									
	CCB&TA	National capacity building framework II implemented	No. of the Implementation Reports	-	-	1	1	1	1
	CCB&TA	Devolution Performance Results Framework developed and implemented	Devolution Performance Result Framework	1	0	1	-	-	-
			No. of Counties Capacity Built on the Result			5	15	15	12

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Framework						
			Devolution Performance Results System	-	-	1	-	-	-
			Annual State of Devolution Report,	-	-	0	1	1	1
	CCB&TA	Annual County Performance Assessment (APA)	Assessment Report	1	0	-	1	1	1
	CCB&TA	National Civic education Framework implemented	No. of counties sensitized on Civic education framework	-	-	47	-	-	-
			No of County Civic Education Units supported	-	-	-	10	15	22
			Mapping	-	-	-	1	1	1

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			report on Non-State Actors providing civic education						
			No. of joint forums with Non state Actors held	-	-	-	1	1	1
			Reviewed civic Education curriculum	-	-	-	3	-	-
			No of Civic Education advocacy Campaigns in counties	-	-	10	15	10	12
	CCB&TA	Public participation guideline implemented	No of Counties implementing public participation guideline	-	-	8	25	47	47
		Local Economic Development	Approved Framework	1	0	1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		(LED) framework for Counties developed and rolled out	No of counties sensitized on LED Framework			10	30	47	-
		County public Service management Framework developed and implemented	Framework developed	-	-	1	-	-	-
			No. of Counties Sensitized on the framework	-	-	-	15	20	12
			% compliance to Norms and Standards by County Governments	-	-	-	100	100	100
	CCB&TA	Integrated Knowledge management information system (IKMIS) updated and implemented in	Updated IKMIS	-	-	1	-	-	-
			No. of Counties sensitized on the IKMIS			47	47	47	47

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		counties							
	KDSP II	Second Kenya Devolution Support Program (KDSP II) Coordinated	Annual Performance assessment framework	-	-	1	1	1	1
Annual Performance Assessment report			-	-	1	1	1	1	
Program implementation coordination and monitoring system			-	-	1	-	-	-	
Program M&E framework developed			-	-	1	-	-	-	
Program M&E report			-	-	2	2	2	2	
Number of MDAs supported to			-	-	17	17	17	17	

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			implement the program						
	KDSP II	Governance and institutional capacity strengthened	No. of Counties provided with capacity and technical assistance for the program implementation	-	-	47	47	47	47
			No. of Counties that received the governance and institutional capacity strengthening program grants (Level 1)	-	-	47	47	47	-
			Number of	-	-		5	24	47

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			counties with single project management unit established						
			Number of counties that have increased their own source revenue	-	-	30	35	40	47
	KDSP II	County Service Delivery Improved	No. of Counties that received the Service Delivery Investments program grants (level 2)	-	-	-	35	45	-
			No. of investment projects	-	-	35	45	47	47

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			screened on feasibility, climate change, environmental and social aspects						
			No. of counties with project investment dashboards with citizen feedback	-	-	35	45	47	47
			No. of counties with project level management committees	-	-	35	45	47	47
		Environmental & Social systems in Government Strengthened	No. of Counties Assessed on Environmental Social	-	-	47	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Occupational, Health and Safety gaps.						
			Bill on Social Risk Management developed	-	-	1	-	-	-
			Grievance Redress System developed	-	-	1	-	-	-
			No. of counties capacity build and supported on Social Occupational Health and Safety	-	-	47	47	47	47
Sub Programme 1.4 Administrative Services									
	ADMIN	Business Process Re-engineered	% of implementation on digitization of	50	40	60	70	80	100

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			Government Services						
			% implementation of IPRMIS	10	0	20	60	80	100
			% of ISO Certification attainment	-	-	10	35	70	100
	ADMIN	National Values and Principles implemented	% of National Values and Principles of Governance Implemented	-	-	100	100	100	100
	ADMIN	Public Complains Resolved	% of complains resolved	-	-	100	100	100	100
	ADMIN	Presidential & Cabinet Directives implemented	% of directives implemented	-	-	100	100	100	100
	HRM&D	Organizational Structure to accommodate	Reviewed organization Structure	-	-	1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		NRC reviewed							
	HRM&D	Career Progression Guidelines Developed	Career progression guidelines	-	-	1	-	-	-
	HRM&D	Employee Wellness Framework developed	Employee wellness framework	-	-	-	1	-	-
	RECORD S	Organization Records Automated	% of records automated	-	-	-	25	50	100
	Supply Chain Management	Procurement Services	% implementation of Assets and Inventory Management System	-	-	20	70	90	100
	Public Communication	Communication Services	% Level of modernization	-	-	10	40	80	100
	Public Commun	Citizen Service Charter	% of implementatio	-	-	100	100	100	100

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
	ication	Implemented	n Citizen Service Charter						
	NRC	Legal framework developed	Legal Framework to anchor NRC into Law	-	-	1	-	-	-
		Joint multi-agency of co-ordination framework developed	Joint multi-agency of co-ordination framework	-	-	1	-	-	-
	NRC	Capacity of commissioners and staff enhanced	No. of commissioners and staff trained	-	-	20	20	10	-
		Community sensitized	No. of sensitization meetings held	12	20	12	12	12	12
		Capacity of stakeholders and partners enhanced	No. of Stakeholder's and Partners Facilitated	12	50	12	12	12	12
		Resource	Resource	-	-	1	-	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		mobilization strategy and sustainability developed and implemented	mobilization strategy						
			NRC Trust fund established	-	-	-	1	-	-
			Amount of resources Mobilized (Kshs. millions)	-	-	319.3	163.7	116	23.7
		Nairobi Rivers Regeneration Strategy Action Plan implemented and monitored	No. of M & E reports	-	-	4	4	4	4
			No. of Thematic Working Group (TWG) fora	-	-	24	24	24	24
	NRC	Monitoring offices established and operationalized	No. of Satellite monitoring offices	-	-	3	2	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		Compliance of laws and policies enhanced	Quarterly Compliance reports	-	-	4	4	4	4
	NRC	Adopt-a-river-section framework developed and implemented	Framework developed	-	-	1	-	-	
			No of kilometres of the river section adopted	-	-	10	20	30	40
		Community engagement strategy developed and implemented	Community engagement strategy	-	-	1	-	-	-
			No of Agencies coordinated	-	-	12	12	12	12
			No of Community engagement meetings	-	-	20	20	20	20
		Nairobi Rivers Regeneration	No. of Hectares of catchment area secured	-	-	21			

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
			No. of trees grown within catchment Area	-	-	2.08 M	1.4 M	1.4 M	1.4 M
			No. of KMs of rivers unclogged	-	-	25	25	25	10
			No of Wetlands management plans	-	-	2	-	-	-
			Riparian management plan	-	-	1	-	-	-
			No km of riparian land secured	-	-	25			
			Waste management plan	-	-	1	-	-	-
	WSPU	Capacity Building for WSPU members	No of annual Members Conference	1	1	1	1	1	

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		undertaken							
	WSPU	WSPU Caucuses in County assemblies established	No of WSPU Caucuses in County Assemblies	-	7	10	15	15	-
		Youth engaged in Community Service and Tree Growing Initiative	No of Youth	3000	3500	3500	5000	10000	10000
	WSPU	Baden Powell Eco tourism Lodge and Centre of excellence constructed	% of completion	5	5	15	20	30	50
	WSPU	World Scout Parliamentary Union 11th General Assembly - 2025 held	World Scout Parliamentary Union 11th General Assembly	-	-	-	1	-	-
	WSPU	WSPU	Organizational	-	-	-	1	-	-

Program me	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievem ent 2023/24	Target (Baseli ne) 2024/25	Target 2025/26	Target 2026/27	Target 2027/28
		operationalized	Structure						
			Strategic Plan	-	-	-	1	-	-
Sub- Programme 1.5: Financial Management Services									
	FINANCE	Financial services	No. of reports	13	13	13	13	13	13
	CPPMD	Planning, Monitoring and Reporting Services	No. of M&E reports	-	-	4	4	4	4
	CPPMD	Policy on the Devolved system of Government monitored	No. of M&E Reports	-	-	4	4	4	4
	CPPMD	Productivity improvement	Improved Index	-	1.2	1.2	2.5	3	3.5
Sub- Programme 1.5: Information Communication Technology Service									
	ICT	ICT Services	% Upgrade of ICT Infrastructure	10	0	30	40	80	100
	ICT	Government Services Digitalized	% of Services digitalized	-	-	100	100	100	100

**PART F: Summary of Expenditure by Programmes and Sub-Programmes the
FY 2025/26 - 2027/28**

(Kshs. Million)

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
PROGRAMME 1: Devolution Support Services						
Sub-Programme 1.1: Management of Devolution Affairs	262.50	245.12	57.36	701.09	65.53	82.86
Sub-Programme 1.2: Intergovernmental Relations	1,042.72	1,023.88	670.10	1,598.17	1,568.43	1,617.97
Sub-Programme 1.3: Capacity Building and Civic Education	267.95	132.45	2,719.69	16,976.94	6,464.60	4,686.86
Sub-Programme 1.4: Administrative services	760.57	643.97	612.16	1,230.73	1,283.91	1,886.98
Sub-Programme 1.5: Finance Management Services	37.70	33.20	31.53	160.64	171.86	183.18
Sub-Programme 1.6: Information Communication and Technology Services	6.52	6.37	5.08	25.50	27.46	32.57
TOTAL EXPENDITURE VOTE 1032	2,377.96	2,084.99	4,095.92	20,693.07	9,581.79	8,490.42

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs Million)

Part G Summary of Expenditure by Vote and Economic Classification (Kshs. Million)							
Code	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline 2024/25	Estimates 2025/26	Projected estimates	
						2026/27	2027/28
Current Expenditure		2,173.96	2,010.43	1,442.92	3,323.37	3,455.79	4,127.42
2100000	Compensation to Employees	231.66	218.87	345.80	366.21	388.60	388.60
2200000	Use of Goods and Services	758.84	714.38	1,532.25	1,615.82	2,255.90	2,255.90
2400000	Interest	-	-	-	-	-	-
2500000	Subsidies	-	-	-	-	-	-
2600000	Current Transfers to Govt. Agencies	1,171.44	1,065.60	1,237.16	1,253.76	1,293.87	1,293.87

Part G Summary of Expenditure by Vote and Economic Classification (Kshs. Million)							
Code	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline 2024/25	Estimates 2025/26	Projected estimates	
						2026/27	2027/28
2700000	Social Benefits	2.08	2.08	-	26.64	-	-
2800000	Other Expenses	-	-	-	-	-	-
3100000	Non-financial Assets	9.94	9.50	208.16	193.36	189.05	189.05
3200000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		204.00	74.56	2,653.00	17,369.70	6,126.00	4,363.00
2100000	Compensation to Employees	-	-	-	-	-	-
2200000	Use of Goods and Services	173.01	74.56	1,540.20	2,000.00	4,363.00	1,500.00
2400000	Interest	-	-	-	-	-	-
2500000	Subsidies	-	-	-	-	-	-
2600000	Capital Transfers to Govt. Agencies	30.00	-	15,829.50	4,126.00	-	-
2700000	Social Benefits	-	-	-	-	-	-
2800000	Other Expenses	-	-	-	-	-	-
3100000	Non-financial Assets	0.99	-	-	-	-	-
3200000	Financial Assets	-	-	-	-	-	-
Total Expenditure of Vote 1032		2,377.96	2,084.99	4,095.92	20,693.07	9,581.79	8,490.42

Part H: Summary of Expenditure by Expenditure by Programmes, Sub-Programme and Economic Classification (Kshs Million)

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
Programme1: Devolution Services							
Code	Current Expenditure	2,173.96	2,010.43	1,442.92	3,323.37	3,455.79	4,127.42
21000000	Compensation to employees	231.66	218.87	491.19	345.80	366.21	388.60
22000000	Use of Good	758.84	714.38	324.31		1,615.8	2,255.9

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
	and Services				1,532.25	2	0
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	1,171.44	1,065.60	619.10	1,237.16	1,253.76	1,293.87
27000000	Social Benefits	2.08	2.08	-	-	26.64	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	9.94	9.50	8.32	208.16	193.36	189.05
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		204.00	74.56	2,653.00	16,674.00	17,369.70	6,126.00
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	173.01	74.56	87.00	1,540.20	2,000.00	4,363.00
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	30.00	-	2,566.00	15,829.50	4,126.00	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	0.99	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total: Expenditure Programmes		2,377.96	2,084.99	4,095.92	19,997.37	20,693.07	9,581.79
Sub-Programme 1.1 Management of Devolution Affairs							
Current Expenditure		218.49	203.37	57.36	60.89	65.53	82.86
21000000	Compensation to employees	51.13	50.75	37.44	38.56	39.72	39.72
22000000	Use of Good and Services	167.36	152.62	23.25	26.74	42.77	42.77
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	0.20	0.23	0.37	0.37
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		44.01	41.75	-	640.20	-	-
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	44.01	41.75	640.20	-	-	-
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure of Sub Programme: 1.1		262.50	245.12	57.36	701.09	65.53	82.86
Sub-Programme 1.2 Intergovernmental Relations							
Current Expenditure		1,041.73	1,023.88	670.10	1,542.67	1,568.43	1,617.97
21000000	Compensation to employees	7.80	7.80	21.91	22.57	23.24	23.24
22000000	Use of Good and Services	226.73	208.88	268.60	276.65	284.95	284.95
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	807.20	807.20	1,237.16	1,253.76	1,293.87	1,293.87
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	15.00	15.45	15.91	15.91
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		0.99	-	-	55.50	-	-
21000000	Compensation to employees	-	-	-	-	-	-

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
22000000	Use of Good and Services	-	-				
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	-	-	55.50	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	0.99	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure of Sub Programme: 1.2		1,042.72	1,023.88	670.10	1,598.17	1,568.43	1,617.97
Sub programme:1.3: Capacity Building and Civic Education							
Current Expenditure		108.95	99.64	66.69	302.94	338.60	323.86
21000000	Compensation to employees	28.47	25.60	20.69	21.31	21.95	21.95
22000000	Use of Good and Services	80.48	74.04	282.25	317.29	301.91	301.91
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		159.00	32.81	2,653.00	16,674.00	6,126.00	4,363.00
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	129.00	32.81	900.00	2,000.00	4,363.00	1,500.00
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	30.00	0	15,774.00	4,126.00	-	-

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure Sub Programme: 1.3		267.95	132.45	2,719.69	16,976.94	6,464.60	4,686.86
Sub Programme 1.4 Administrative Services							
Current Expenditure		760.57	643.97	612.16	1,230.73	1,283.91	1,886.98
21000000	Compensation to employees	134.84	125.81	242.02	259.31	278.50	278.50
22000000	Use of Good and Services	254.38	252.84	803.77	828.74	1,445.19	1,445.19
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	364.24	258.40	-	-	-	-
27000000	Social Benefits	2.08	2.08	-	26.64	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	5.03	4.84	184.94	169.22	163.29	163.29
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		-	-	-	-	-	-
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	-	-	-	-	-	-
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure Sub		760.57	643.97	612.16		1,283.	1,886.

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
Programme: 1.4					1,230.73	91	98
Sub Programme 1.5 Finance management services							
Current Expenditure		37.70	33.20	31.53	160.64	171.86	183.18
21000000	Compensation to employees	9.42	8.91	23.74	24.46	25.19	25.19
22000000	Use of Good and Services	28.03	24.29	136.40	146.88	157.46	157.46
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Current Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	0.25	-	0.50	0.52	0.53	0.53
32000000	Financial Assets	-	-	-	-	-	-
Capital Expenditure		-	-	-	-	-	-
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	-	-	-	-	-	-
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure Sub Programme 1.5		37.70	33.20	31.53	160.64	171.86	183.18
Sub Programme 1.6 Information and Communication Technology							
Current Expenditure		6.52	6.37	5.08	25.50	27.46	32.57
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	1.86	1.71	17.98	19.52	23.62	23.62
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-

	Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/2	Baseline Estimates	Estimates 2025/26	Projected Estimates	
						2026/27	2027/28
26000000	Current Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	4.66	4.66	7.52	7.94	8.95	8.95
32000000	Financial Assets	-	-				
Capital Expenditure		-	-	-	-	-	-
21000000	Compensation to employees	-	-	-	-	-	-
22000000	Use of Good and Services	-	-	-	-	-	-
24000000	Interest	-	-	-	-	-	-
25000000	Subsidies	-	-	-	-	-	-
26000000	Capital Transfers Government Agencies	-	-	-	-	-	-
27000000	Social Benefits	-	-	-	-	-	-
28000000	Other Expenses	-	-	-	-	-	-
31000000	Non- Financial Assets	-	-	-	-	-	-
32000000	Financial Assets	-	-	-	-	-	-
Total Expenditure Sub Programme 1.6		6.52	6.37	5.08	25.50	27.46	32.57
Total Expenditure Vote		2,377.96	2,084.99	4,095.92	20,693.07	9,581.79	8,490.42

Part I: Summary of Human Resource Requirements

Programme Code	Programme Title	Designation / Position/ Title	Authorized establishment	In Post as at 30 th June, 2024	2024/2025	2025/2026	2026/2027 Projection	2027/2028 Projection
				Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded	Positions to be funded
		Principal Secretary	1	1	1	1	1	1
		Secretary, Administration	0	0	0	0	0	1
		Director Administration	1	1	1	1	1	1

		Senior Deputy Secretary	0	0	0	1	1	1
		Under Secretary	0	0	0	1	1	1
		Senior Assistant Secretary	1	0	0	1	1	1
		Assistant Secretary II	1	2	2	2	2	2
		Assistant Secretary [3]	0	1	1	1	1	1
		Director statistics Planning	1	0	0	1	1	1
		Chief Economist	0	0	1	1	1	1
		principal Economist	0	1	1	1	1	1
		Senior Economist	1	0	0	3	3	3
		Economist [1]	1	2	3	0	0	0
		Director - HRM&D	1	1	1	1	1	1
		Deputy Director - HRD	0	0	0	1	1	1
		Assistant Director - HRM	1	1	1	1	1	1
		Principal HRM&D	1	1	1	0	0	0
		Senior HRM Officer	0	0	0	2	2	2
		HRM Officer [2&1]	1	3	3	1	1	1
		Principal HRMA	1	1	1	1	0	0
		Senior HRMA	0	1	1	1	1	1
		HRM Assistant [1]	0	1	2	2	1	1
		HRM Assistant [3 & 2]	0	2	2	2	2	2
		Director ICT	1	0	0	1	1	1
		Deputy Director - ICT	0	0	1	1	1	1
		Assistant Director - ICT	1	0	0	0	1	1
		Principal ICT Officer	0	1	1	1	1	1
		Senior ICT Officer	2	2	2	2	2	2
		ICT Officer [2&1]	0	1	1	1	1	1
		ICT Officer [3]	0	0	0	0	0	1
		Chief State Counsel	0	1	1	1	1	1
		Deputy Chief State Counsel	1	1	1	1	1	1
		Principal State Counsel II/I	0	0	0	1	1	1
		Senior State Counsel	1	0	0	1	1	1
		Assistant Director of Records	0	1	0	1	1	1

		Principal Records Management Officer	1	0	0	1	1	1
		Senior Records Management Officer	0	1	0	1	1	1
		Records Management Officer [1]	1	0	1	1	1	1
		Records Management Officer [3&2]	0	0	0	1	1	1
		Senior Library Assistant	0	0	0	0	0	0
		Public Communications Assistant [1]	0	1	1	1	1	1
		Public Communications Assistant [2]	1	1	1	1	1	1
		Senior Chief Finance Officer	1	0	0	1	1	1
		Chief Finance Officer	0	0	1	1	1	1
		Deputy Chief Finance Officer	0	0	0	1	1	1
		Senior Principal Finance Officer	0	1	1	1	1	1
		Principal Finance officer	0	0	1	1	1	0
		Finance Officer [1]	1	0	0	0	0	0
		Finance Officer [3&2]	1	2	2	1	1	2
		Deputy Director Supply Chain Management Officer	1	1	1	0	1	1
		Assistant Director Supply Chain Management Officer	0	1	1	1	2	2
		Principal Supply Chain Management Officer	1	0	0	1	1	1
		Senior Supply Chain Management Officer	0	2	2	2	2	2
		Supply Chain Management Officer [2&1]	1	2	2	2	2	2
		Principal Supply Chain Management Assistant	0	0	0	1	1	1

		Supply chain management Assistant [1]	0	2	1	1	1	1
		Senior Supply Chain Management Assistant	0	0	0	1	1	1
		Supply Chain Management Assistant [3&2]	1	2	2	2	2	2
		Supply Chain Management Assistant [4]	0	0	0	0	0	0
		Senior Deputy Accountant General	1	1	1	1	1	1
		Deputy Accountant General	1	1	1	0	1	1
		Assistant Accountant General	0	1	1	0	1	1
		Principal Accountant	0	1	1	1	2	2
		Senior Accountant	3	3	3	3	3	3
		Accountant [2&1]	0	1	1	1	1	1
		Assistant Director of Information	0	1	1	1	1	1
		Assistant Director, Office Administrator	1	0	0	1	1	1
		Principal Office Administrator	1	0	0	0	1	1
		Senior Office Administrator	2	0	0	1	2	2
		Office Administrator 2&1	2	1	1	1	2	2
		Principal Assistant Office Administrator	0	9	9	8	8	8
		Senior Assistant Office Administrator	0	10	10	9	9	9
		Assistant Office Administrator [1]	0	1	1	1	1	1
		Assistant Office Administrator [3&2]	0	0	0	0	1	1
		Office Administrative Assistant [1]	0	1	1	1	1	1
		Office Administrative Assistant [3&2]	1	0	0	0	0	0

		Senior Office Administrative Assistant	0	1	1	1	1	1
		Principal Clerical Officer	1	0	0	1	1	1
		Chief Clerical Officer	1	0	0	2	2	2
		Clerical Officer II// Senior (F/G/H)	4	14	14	14	14	14
		Senior office asst, office asst 2 and 3 [A-G]	9	13	15	15	15	15
		Principal Driver	2	1	1	1	1	1
		Driver D-H	7	12	11	12	12	12
		Sub-Total	64	114	119	135	143	145
1	Management of Devolution Affairs	Secretary Devolution Affairs	1	0	0	1	1	1
		Director Devolution Affairs	2	3	3	3	3	3
		Deputy Director Devolution Affairs	6	8	8	10	10	10
		Assistant Director Devolution Affairs	15	6	6	15	15	15
		Principal Devolution Officer	24	11	11	24	24	24
		Senior Devolution Officer	23	1	11	23	23	23
		Devolution Officer 2&1	18	15	15	15	15	15
		Sub-Total	89	44	54	91	91	91
		Total	153	158	173	226	234	236