



STATE DEPARTMENT FOR DEVOLUTION

**Sub-Sector Report
2025/26-2027/28**

September, 2024

Executive Summary

The Devolution sub-sector was established under Executive Order No. 2 of 2023 to co-ordinate Inter-Governmental relations between the National Government and County Governments including Chairing the Inter-Governmental Budget and Economic Council. Its specific functions include; Management of devolution affairs and policy on Devolved System of Government, Coordination of Inter-governmental Relations, Provision of support to County Governments to perform their functions, Assess the performance of County Governments for continuous improvement of service delivery, Provision of capacity building and technical assistance to County Governments in all devolved functions, National civic education and public participation policy, Monitoring, evaluation and reporting on devolution, Coordinating the rehabilitation of Nairobi Rivers Ecosystem, Coordinating the operations of the world scouts parliamentary Union.

The sub-sector plays a critical role in the development of the country particularly in ensuring the seamless implementation of devolution and enhancing intergovernmental relations. To achieve this the sub-sector is implementing one MTEF programme namely Devolution Services with six sub programmes as follows; Management of devolution Affairs; Intergovernmental Relations; Capacity Building and Civic Education; Administrative Services; Finance Management Services and Information Communication Technology Services.

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 allocation was Kshs.**4,402.41** million, **Kshs.1,807.6** million and **Kshs. 2,377.96** million for FY 2021/22, 2022/23 and 2023/24 respectively while the yearly expenditure was **Kshs. 3,571.62** million, **Kshs. 1,664.79** million and **Kshs. 2,084.92** million respectively. This represents an absorption rate of 81.1%, 92.1% and 87.7% for each of the three years under review.

These resources were expended to achieve major milestones, including but not limited to enhancing regulations and legislation submitted for Cabinet approval. The subsector also fostered collaboration between national and county governments in sectors like Health, Energy, Tourism, Manufacturing, Water, Public Service, and Agriculture through five sector forums. Additionally, the sub-sector coordinated transfer of movable assets worth Kshs.3 billion to 47 Counties and valuation of immovable assets in 30 Counties was undertaken.

During this period, the sub-sector faced challenges such as delays in the exchequer, counties struggling to meet donor grant conditions, government transitions slowing down county projects, and budget cuts in supplementary estimates. To address these issues, the sub-sector adjusted its work plan to match the budget changes and focused on helping counties improve their grant usage capabilities.

In the 2025/26 - 2027/28 Medium Term Expenditure period the subsector's total resource requirement in Financial Year 2024/25, 2025/26 and 2026/267 are **Kshs. 20,693.2** million, **Kshs 9,581.9** million and **Kshs. 8,490.5** million respectively. These resources will be utilized to achieve identified major outputs with the aim of focusing on enhancement of the management and implementation of the devolved system of government.

Key outputs will include policy reviews, concurrent function frameworks, and regulatory updates. The sub-sector will focus on completing the Kisumu Convention Center, host Devolution Conference, finalization of Valuation and Transfer of registrable Assets, finalize Devolution Performance Results Framework, and implement the Second Kenya Devolution Support Program (KDSP II). The sub-sector will also work on Nairobi River ecosystem restoration and the Baden Powell Eco-tourism Lodge.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Constitution of Kenya 2010 established two levels of government that are distinct yet interdependent. The need for a smooth transition from a centralized to a devolved system of governance led to the creation of a Ministry and/or State Department responsible for devolution matters. Successive national governments have positioned this entity within various ministries as deemed necessary at the time. Currently, the State Department for Devolution is situated within the Office of the Deputy President, in accordance with Executive Order No. 2 of 2023, with the significant mandate of coordinating intergovernmental relations between the National and County Governments. Its mandate also derives from the Constitution, the County Governments Act CAP 265, the Intergovernmental Relations Act CAP 265F, the Urban Areas and Cities Act CAP 275, and the Public Finance Management Act 2012 (CAP 412A).

The functions of the devolution subsector include Devolution Policy, Coordination of Intergovernmental Relations, Capacity Building, and Technical Assistance to County Governments, as well as the coordination of rehabilitation and beautification of the Nairobi Rivers Basin. The subsector is structured into two technical directorates: the Partnership and Intergovernmental Relations Directorate and the County Capacity Building and Technical Assistance Directorate, along with the World Scouts Parliamentary Union and Administration support services.

To enhance the implementation of its mandate and improve service delivery, the Sub-Sector is leveraging emerging issues and lessons learned from eleven (11) years of devolution implementation. Key areas requiring urgent focus include: ensuring a full transition through the complete transfer of functions from national to county governments; enhancing consultations, cooperation, and coordination between the two levels of government through established structures and mechanisms; and strengthening the policy and legal frameworks.

Sub-Sector Vision and Mission

Vision

Accountable Devolution; Accountable Service Delivery.

Mission

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

Strategic Objectives

- a) To harmonize the existing Policies and Laws with the Devolved System of Government ;
- b) To enhance partnerships, collaborations and linkages on Devolution;
- c) To strengthen Intergovernmental Relations;
- d) To enhance Capacity of counties to deliver quality services;
- e) To enhance public participation on decision making and accountability;
- f) To improve human productivity;
- g) To strengthen the institutional capacity;
- h) To facilitate strategic and efficient administration of the mandate and functions of the Summit; and
- i) To establish and operationalize sectorial working groups or committees on issues of common interest to the national and county governments.**

Sub-Sector Mandate

The mandate of the Devolution subsector 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 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

Semi-Autonomous Government Agencies and a Commission.

There are two Semi-Autonomous Government Agencies and a commission in the subsector namely:

- i. Intergovernmental Relations Technical Committee (IGRTC)
- ii. Council of Governors (CoG)
- iii. Nairobi Rivers Commission (NRC)

Intergovernmental Relations Technical Committee (IGRTC)

IGRTC is a state agency established by the Intergovernmental Relations Act 265F, specifically under Section 11. It acts as the Secretariat for the National and County Governments Coordinating Summit (The Summit). The IGRTC is responsible for overseeing the daily operations of the Summit and the Council, facilitating their activities, and executing their decisions. It also takes on the residual functions of the transitional entity formed for the transition to devolved government following its dissolution. Furthermore, the IGRTC is tasked with organizing meetings of the forty-seven County Secretaries within thirty days prior to each Summit meeting and performs any other duties assigned by the Summit, the Council, the Act, or other legislation.

Council of Governors (CoG)

The Council of Governors (CoG) is an intergovernmental relations body established under section 19 of the Intergovernmental Relations Act (IGRA) of 2012. Its responsibilities, as detailed in section 20, include facilitating consultations among County Governments, sharing information on county performance to foster learning and best practices, and addressing issues of mutual interest for county governments. Additionally, the CoG is responsible for resolving disputes between counties in accordance with the Act, supporting capacity building for governors, and monitoring the implementation of inter-county agreements for collaborative projects. The Council also considers matters raised by the public and reviews reports from other intergovernmental forums that relate to national and county interests or the performance of counties.

Nairobi Rivers Commission (NRC)

The Nairobi Rivers Commission (NRC) was established vide Kenya Gazette Notice No. 14891 dated 2nd December 2022, followed by Executive Order No. 2 of November 2023, which aligned its functions under the Executive Office of the Deputy President. The Commission was created to provide a

guiding vision for the regeneration of the Nairobi Rivers and to foster coordination of initiatives aimed at the protection, rehabilitation, and beautification of the Nairobi Rivers Basin and all water bodies within the Nairobi Rivers ecosystems through a basin-wide integrated approach.

Table 1: Role of Sub-Sector Stakeholders

S/ No	Stakeholder	Interest in Sub-Sector	Expected Outcome
1.	Ministries/ Department s/ Agencies (MDAs)	Provision of overall leadership and policy direction on devolution affairs	Improved service delivery
		Coordinated intergovernmental Relations	Strengthened intergovernmental relations
		Financial and human resource mobilization for implementation of planned projects and programmes	Improved service delivery
		Timely information on devolution matters	Improved service delivery
		Provision Norms and Standards	Good governance
2.	Parliament (National Assembly and Senate)	The Sub-sector is appropriately resourced	Mandate achieved
		Prudent use of allocated resources	Improved service delivery
		Implementation of Devolution in accordance to the Constitution	Realization of objects of Devolution
		Submission of Legislative agenda and Policies on devolution.	Realization of objects of Devolution
3.	Civil Society Organizations (NGOs, CBOs and FBOs)	Prudent use of resources; Improved service delivery; Increased participation in formulation and execution of the budget; Involvement in development of policy	Improved accountability and governance

S/ No	Stakeholder	Interest in Sub-Sector	Expected Outcome
		and legislative agenda; Provision conducive environment for collaboration and partnership; Provision of information on Devolution.	
4.	Development partners	Prudent use of resources; Provision conducive environment for collaboration and partnership; Effective execution of planned projects and programmes	Sustainable development Improved Service delivery
5.	Private sector	Provision of legal frameworks to foster a conducive business environment/ ease of doing business	Increased investment opportunities
		Increased fair opportunities to do business Government	Increased investments
6.	Citizens	Policy direction and leadership Good governance Transparency and accountability Guidance on Public participation & Civic Education Access to information	Improved service delivery/citizen satisfaction Enhanced public participation
7.	County Government	Provision Policy and legal Frameworks on	Realization of objects of Devolution

S/ No	Stakeholder	Interest in Sub-Sector	Expected Outcome
	ts	<p>devolution</p> <p>Technical assistance and Capacity building.</p> <p>Sharing of Best practices</p> <p>Coordinated intergovernmental relations.</p>	<p>Strengthened county institutions and capacity for service delivery</p> <p>Improved Service delivery</p> <p>Improved intergovernmental relations.</p>
8.	Trade Unions	<p>Implementation of CBAs</p> <p>Involvement in policy decisions affecting public servants</p>	<p>Improved terms of service</p> <p>Improved Cordial working relations</p>
9.	Media	<p>Access to information</p> <p>Partnership & collaboration on Sub sector agenda.</p>	Public awareness
10.	Public servants	<p>Provision of adequate resources for performing assigned duties</p> <p>Improved staff welfare</p>	Improved service delivery

CHAPTER TWO: PROGRAMME AND PERFORMANCE REVIEW 2021/22 - 2023/24

This chapter gives a review and analysis of the sub-sector's implementation of programmes /projects, expenditure, and pending bills for the financial years 2021/22-2023/24

2.1 Review of Sector Programmes Performance - Delivery of outputs/KPI/targets

Programme	Delivery Unit	Key Output	Key Performance Indicator	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
Programme1: Devolution Support Services										
Programme Outcome: Enhanced Management and Implementation of the Devolved System of Government										
Sub-Programme 1.1: Devolution Policy and Research										
	P&R	County Government Act, 2012 & Intergovernmental Relations Act,2012 reviewed	No. of Acts	-	2	-	-	2	-	
	P&R	Regulations for County Governments Act, 2012 & Intergovernmental Relations Act,2012 developed	No. of regulations	2	0	-	2	0	-	
	P&R	Policy and Bill	Policy and	2	0	-	2	0	-	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
		on Disaster Risk Management developed	Bill							
	P&R	Regulations for Intergovernmental Sectoral forums developed	No. of regulations	1	-	-	1	-	-	
	P&R	Guidelines for establishment of Intergovernmental Relations Units developed	No. of guidelines	1	-	-	1	-	-	
	P&R	Guidelines on Physical & Land Use Planning in Counties developed	No. of guidelines	1	-	-	1	-	-	
	P&R	Policy on Devolved System of Government reviewed	Reviewed Policy	1	1	-	0	0	1	
			No. of Sensitization/	-	-	-	-	-	-	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
			engagement forums							
	P&R	Framework on performance of concurrent functions developed	No. of Frameworks	1	1	1	0	0	0	Draft Framework developed awaiting stakeholders' consultation
	P&R	Kisumu Convention Centre	Completion status (%)	100	100	60	55	55	55	The budget for the project was cut for two consecutive years
	P&R	9 th Edition of Afri-cities Summit hosted	Summit held	1	-	-	1	-	-	
	P&R	Partnerships and peer	No of communi	-	-	3	-	-	1	Inadequate

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
		learning in sub national governance	qué/ domestic ated							funding
Sub Programme 1.2: Capacity Building & Technical Assistance										
	CB&TA	National capacity Building Framework II developed	No. of frameworks	1	-	-	1	-	-	
	CB&TA	Capacity building and Technical Assistance to counties provided	No. of investment projects supported	105	45	-	60	45	-	
	CB&TA	Local Economic Development projects in 15 counties implemented	No. of projects completed	17	2	-	15	0	-	
	CB&TA	Knowledge Management Strategy developed	No. of Knowledge Management Strategies developed	1	1	1	1	1	1	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
	CB&TA	National Civic Education Framework developed	No. of frameworks	1	1	-	1	1	-	
			No. of counties sensitized on Civic education framework and reviewed public participation guidelines	-	-	30	-	-	30	
	CB&TA	Devolution results framework developed and implemented	Harmonized operational result framework	-	-	1	-	-	0	Budget cuts affected the completion of the framework
	CB&TA	Annual County Performance Assessment (APA)	Assessment report	-	-	1	-	-	0	Budget cuts affected completion of

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
										the report
	CB&TA	Local Economic Development (LED) framework for Counties developed and rolled out	Approved Framework	-	-	1	-	-	1	
	CB&TA	Integrated Devolution knowledge management system developed	No. of systems	1	-	-	1	-	-	
Sub Programme.1.3: Devolution Sector Liaison										
	DSL	Governance and institutional capacity strengthened.	Program implementation unit	-	-	1	-	-	1	
		(Second Kenya Devolution Support Program (KDSP II))	No. of County project management/implementation committees	-	-	47	-	-	47	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remar ks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
Programme 2: Management of Intergovernmental Relations										
Sub programme 2.1: Management and facilitation of intergovernmental structures										
	IGR& CoG	Bi-annual Devolution Conference hosted	Devolutio n Conferenc e	1	0	1	1	0	1	
			No. of status Reports Prepared	-	-	1	-	-	1	
	IGR	Intergovernm ental sector forums Convened	No. of forums	6	4	50	7	4	1	Inadequ ate budget allocati on
			No. of Intergove rnmental sports forum	-	-	2	-	-	2	
	CoG	Inter county Peer learning forums held	No. of forums held	3	4	5	3	4	4	Inadeq uate budget allocati on
	CoG	Best practices in counties documented and shared	No of best practices document ed and	10	10	-	10	10	-	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
			shared							
	IGRTC	Intergovernmental relation disputes resolved through ADR	No. of disputes resolved	5	15	-	5	14	-	
	IGRTC	Resolutions of Summit Implemented	Implementation status (%)	100	100	100	100	100	100	
	IGRTC	Registers of Assets and Liabilities of devolved functions	No. of registers	21	0	-	0	21	-	
	IGRTC& IGR	Registrable assets of defunct local authorities and devolved functions valued	No. of Assets valued	94,123	71,793	68,022	22,330	3,771	34,011	Lack of exchequer affected the completion of the exercise
	IGRTC	Devolved functions unbundled and transferred to	No. of functions transferred	3	12	-	3	12	-	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
		counties								
	IGRTC	Outstanding Devolved functions in 12 Sectors Unbundled, costed & transferred	No. of 12 Sectors Unbundle d and Transferr ed	-	8	4	-	8	4	
	IGRTC	Intergovernm ental/Intra Governmental Disputes Resolved	% of declared disputes resolved	-	-	100	-	-	53	Slow pace of dispute s resoluti on betwee n the parties
	CoG	Sector resolutions implemented	No. of sector status reports	-	-	72	-	-	72	
	CoG	Compendium of best practices published	No. of publicatio n	-	-	2	-	-	2	
	NRC	Legal frameworks developed	Institution al Framework	-	-	1	-	-	1	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
			No. of co-ordination framework	-	-	-	-	-	1	
	NRC	Capacity of commissioners and staff enhanced	% of commissioners and staff trained	-	-	99	-	-	99	
	NRC	Community sensitized	No. of sensitization meetings held	-	-	20	-	-	20	
	NRC	Capacity of stakeholders and partners enhanced	No. of Stakeholder's and Partners Facilitated	-	-	50	-	-	50	
	NRC	Nairobi Rivers Basin Regeneration Programme (NABREP) developed	No. of assessment reports	-	-	1	-	-	1	
	WSPU	Capacity Building for County	No. of County Leaders	-	-	300	-	-	21	Inadequate funding

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
		leaders and Affiliate members undertaken	inducted							
	WSPU	WSPU Caucuses in County assemblies established	No of WSPU Caucuses in County Assemblies	-	-	7	-	-	7	
			No of Youth mobilized Sensitized for tree growing	-	-	3000	-	-	3500	
	WSPU	Baden Powell Eco tourism Lodge and Centre of excellence constructed	% of completion	-	-	5	-	-	5	
	WSPU	Capacity Building of WSPU Members undertaken	No of Members Inducted	-	-	75	-	-	41	Budget reduction affected the implementation

Program me	Deliver y Unit	Key Output	Key Performa nce	Planned Target			Achieved Target			Remar ks
				2021/ 22	2022/ 23	2023 /24	2021 /22	2022/ 23	202 3/24	
										n of the activity
			No of annual Members Conference	-	-	1	-	-	1	
Programme 3: Special Initiatives										
Sub programme 3.1: Special initiatives										
		Relief Assistance to food insecure persons in 23 ASAL Counties	No. of beneficiaries in Millions	0.3	-	-	0.3	-	-	N/A
General Administration, Planning and Support Services										
	HRMD	Enhanced employees' skills through individuals training	No. of employees trained	60	90	-	41	68	-	
	CPPMD	Develop MTP 4 and Devolution sector plan	MTP IV Devolutio n Sector		1	-		1	-	
			Devolutio n Sector Plan		1	-		1	-	
	FINANC	Financial	No. of	5	5	13	5	5	13	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
	E	Management	reports							
	ADMIN	Business Process Re-engineered	% of implementation on digitization of Government Services	-	-	50	-	-	40	Budget reduction affected the implementation of the activity
			% implementation of Integrated Public Records Management Information System (IPRMIS)	-	-	10	-	-	0	Lack of budget
			% of ISO Certification attainment	-	-	10	-	-	0	Inadequate funding
	ICT	ICT Services	% Upgrade	-	-	10	10	0	10	

Program me	Deliver y Unit	Key Output	Key Performance	Planned Target			Achieved Target			Remarks
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	
			of ICT Infrastructure							
	PRO	Communication Services	% Level of modernization	-	-	10	-	-	10	
	SUPPLY CHAIN	Procurement Services	% implementation of Assets and Inventory Management System	-	-	20	-	-	20	

2.2 Analysis of expenditure Trends for the 2021/22 -2023/24

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 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 74%, 98% and 93% 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** 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.

Table 2.2 Analysis of Recurrent Approved Budget Vs Actual Expenditure in Kshs. Million

Sector- PAIR						
VOTE; 1032						
	Approved Budget Allocation			Actual Expenditure		
Economic Classification	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Gross	3,163.79	1,580.22	2,173.96	2,333.00	1,551.91	2,010.43
AIA	-	74.72	26.42	-	52.00	23.93
NET	3,163.79	1,505.50	2,147.54	2,333.00	1,499.91	1,986.50
Compensation to employees	286.11	265.36	231.66	195.06	264.18	218.87
Transfers	1,735.83	554.17	1171.44	1,713.50	554.17	1065.6
Other Recurrent	1,141.85	760.69	770.86	424.44	733.56	725.96
of which						
<i>Insurance</i>		0			0	
<i>utilities</i>	0.76	0	0	-	0	
<i>Rent</i>	106.30	110.30	110.30	106.30	110.30	110.29

<i>Insurance</i>	-			-	-	
<i>subsidies</i>	-			-	-	
<i>Gratuity</i>	18.28	21.47	2.08	18.07	21.47	2.08
<i>Contracted Professional s (Guards and cleaners</i>	6.85	2.34	19.59	3.04	2.30	19.18
<i>Others</i>	1,009. 66	626.58	638.89	297.03	599.48	594.41

Table 2.3: Analysis by Category of Expenditure: Development (Kshs Million)

Vote	1032	Subsector for Devolution	Economic Classification	Approved Budget Allocation			Actual Expenditure		
				2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
			Gross	1,238.62	227.38	204.00	1,238.62	112.88	74.49
			GoK	1,080.00	45.00	115.00	1,080.00	43.42	70.00
			Loans	-	0	89.00	-	0	4.49
			Grants	158.62	182.38	-	158.62	69.46	-
			Local AIA	-	0	-	-	0	-

Table 2.4: Analysis by Category of Expenditure: Programmes (Kshs.Million)

PROGRAMME DETAILS	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Programme 1: Devolution Support Services						
SP 11: Devolution policies and legal review	1,111.23	195.81		1,079.95	154.03	
SP12: Capacity Building and Technical Assistance	813.48	314.99		738.81	217.03	
Total Programme 1	1,924.71	510.80		1,818.76	371.06	
Programme 2: Management of Intergovernmental Relations						

SP 21: Management and facilitation of Intergovernmental structures	732.00	951.09		724.26	950.74		
SP 22: Civic Education and public participation	-	-		-	0		
Total Programme 2	732.00	951.09		724.26	950.74		
Programme 3: Administration Support Services							
SP 31: Human Resource and Support Services	382.76	317.74		374.08	315.84		
SP 32: Financial Management Services	20.97	26.55		17.71	25.72		
SP 33: Information Communication Technology	3.38	1.42		1.67	1.33		
Total Programme 3	407.11	345.71		393.46	342.89		
Programme 4: Special Initiative							
SP 41: Special initiatives	1,338.22	0		1,205.00	0		
Total Programme 4	1,338.22	0		1,205.00	-		
TOTAL VOTE	4,402.04	1,807.60		4,141.48	1,664.69		
NEW PROGRAMMES							
Programme 1: Devolution services							
SP 1:			196.07			194.47	

Management of Devolution Affairs							
SP 2: Intergovernmental Relations			1,041.73			1,026.57	
SP 3: Capacity Building and Civic Education			108.94			99.63	
SP 4: Administrative Services			782.91			656.19	
SP 5: Finance Management Services			37.7			27.2	
SP 6: Information Communication and Technology Services			6.52			6.37	
Total Vote			2,173.87			2,010.43	

Table 2.5: Analysis by category of expenditure: economic classification (Kshs million)

Economic Classification	Approved Budget			Actual Expenditure		
	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
Programme 1: Devolution Support Services						
Current Expenditure	795.78	283.42		14.98	259.29	
Compensation to Employees	96.90	73.56		12.06	72.65	
Use of Goods and Services	698.88	209.86		2.92	186.64	
Grants and Other Transfers	-	0.00		-	0.00	
Other Recurrent	-	0.00		-	0.00	
Capital Expenditure	1,128.94	227.38		1,059.73	112.88	
Acquisition of Non-Financial Assets	280.00			280.00	-	
Capital Transfers to Government. Agencies	128.62	141.00		119.03	43.42	
Other Development	720.32	86.38		660.70	69.46	
Total Programme 1	1,924.72	510.80		1,074.71	372.17	
Programme 2: Management of Intergovernmental Relations						
Current Expenditure	732.36	951.09		724.25	948.90	
Compensation to Employees	14.13	22.03		9.44	22.06	
Use of Goods and Services	31.12	374.88		27.70	372.67	
Grants and Other Transfers	687.11	554.17		687.11	554.17	
Other Recurrent	-	-		-	-	
Capital Expenditure	-	-		-	-	

Acquisition of Non-Financial Assets	-	-	-	-	
Capital Transfers to Government. Agencies	-	-	-	-	
Other Development	-	-	-	-	
Total Programme 2	732.36	951.09	724.25	948.90	
Programme 3: Administration					
Services					
Current Expenditure	402.44	345.71	388.78	343.72	
Compensation to Employees	168.81	169.77	168.81	169.47	
Use of Goods and Services	146.36	153.99	137.88	152.47	
Grants and Other Transfers	-	-	-	-	
Other Recurrent	87.27	21.96	82.09	21.78	
Capital Expenditure	4.68	-	4.68	-	
Acquisition of Non-Financial Assets	4.68	0	4.68	0	
Capital Transfers to Government. Agencies	-	0	-	0	
Other Development	-	0	-	0	
Total Programme 3	407.12	345.71	393.46	343.72	
Programme 4: Special initiatives					
Current Expenditure	1,233.21	-	1,204.99	-	
Compensation to Employees	6.27	0	4.75	0	
Use of Goods and Services	178.22	0	173.85	0	
Grants and Other Transfers	1,048.72	0	1,026.39	0	
Other Recurrent	-	0	-	0	

Capital Expenditure	105.00	-		-	-	
Acquisition of Non-Financial Assets	105.00	0		-	0	
Capital Transfers to Government. Agencies	-	0		-	0	
Other Development	-	0		-	0	
Total Programme 4	1,338.21	-		1,204.99	-	
TOTAL EXPENDITURE VOTE	4,402.41	1,807.60		3,397.41	1,664.79	
NEW PROGRAMMES						
Devolution Services						
Current Expenditure		-	2,173.95		-	2,010.43
Compensation to Employees		-	231.66		-	218.87
Use of Goods and Services		-	729.72		-	685.4
Grants and Other Transfers		-	1171.43		-	1065.6
Other Recurrent		-	41.14		-	40.56
Capital Expenditure		-	204.00		-	74.56
Acquisition of Non-Financial Assets		-	174		-	74.56
Capital Transfers to Government. Agencies		-	30		-	0
Other Development		-	0		-	0
Total Programme 4		-	2,377.95		-	2,084.99

Table 2.6: Analysis of SAGAs Recurrent Budget vs Actual Expenditure (Kshs. Million)

Economic Classification	Approved Budget			Actual Expenditure		
	2021/ 22	2022/ 23	2023/ 24	2021/ 22	2022/ 23	2023/ 24
IGRTC- INTERGOVERNMENTAL RELATIONS TECHNICAL COMMITTEE						
Gross	491.1	343.5	596.5	490.9	343.3	596.2
AIA	-			-		
Net-Exchequer	491.1	343.5		490.9	343.3	596.2
Compensation to Employees	147	178.87	222.46	147	178.87	222.43
Transfers	-	-	-	-	-	-
Other Recurrent	344.1	164.66	374.10	343.9	164.44	373.7
Utilities	1.4	1.4	1.8	1.4	1.4	1.78
Rent	50.7	50.7	50.7	50.5	50.5	50.5
Insurance	16	16	21.39	16	16	21.38
Subsidies	-	-	-	-	-	-
Gratuity	-	-	24.72	-	-	24.68
Contracted Professional (Guards & Cleaners)	1.3	1.3	1.3	1.3	1.3	1.28
Others	274.7	95.26	274.19	274.7	95.24	274.15
COUNCIL OF GOVERNORS						
Gross	210.6	210.6	210.6	210.6	210.6	210.6
AIA	-	-		-	-	-
Net Exchequer	210.6	210.6	210.6	210.6	210.6	210.6
Compensation to Employees	139.18	143.36	153.8	139.18	143.36	153.8
Transfers	-			-		-
Other Recurrent	48.22	52.7	56.81	48.22	52.7	56.81
<i>Of which</i>						

Utilities	3.15	6.5	2.58	3.15	6.5	2.58
Rent	28.73	30.17	31.3	28.73	30.17	31.3
Insurance	14.24	13.82	16.5	14.24	13.82	16.5
Subsidies	-	-		-	-	-
Gratuity	-	-		-	-	-
Contracted Guards & Cleaners services	2.1	2.21	2.44	2.1	2.21	2.44
Others Specify	23.24	14.58	3.99	23.24	14.58	3.99

2.3 Analysis of Performance of Capital Projects for the FY 2021/22 - 2023/24

Table 2.7 Analysis of Performance of Capital Projects (Amount Ksh Million)

Project code	Est. Cost of the project (Financing)			Start date		FY 2021/22				FY 2022/23				FY 2023/24				Remarks		
	Total	GO	Foreign			Approved GO Budget (Ksh M)	Approved Foreign budget (Ksh. M)	Cumulative Exp as of 30th June 2022	Completion stage as of 30 th June 2022 (%)	Approved GO Budget (Ksh M)	Approved Foreign budget (Ksh. M)	Cumulative Exp as of 30th June 2023	Outstanding Balance as of 30th June 2023	Completion stage as of 30 th June 2023 (%)	Approved GO Budget (Ksh M)	Approved Foreign budget (Ksh. M)	Cumulative Exp as of 30th June 2024		Outstanding Balance as of 30th June 2024	Completion stage as of 30 th June 2024 (%)
Seco nd Kenya Dev oluti on Supp ort Prog ram (KDS P II)	22,725	25	22,500	1-Dec 2023	30-June 2028	-	-	-	-	-	-	-	-	70	89	32.81	22,692.19	0.14%	Projec t ongoi ng	
Kenya devo	23,000	9,155	13,850	15-Apr	30-Sep-21	651	-	22,432	97%	-	-	-	-	-	-	-	-	-	Projec t compl	

Project code	Est. Cost of the project (Financing)			FY 2021/22						FY 2022/23					FY 2023/24					Remarks
	Total	GO	Foreign	Start	Expected	Approved	Approved	Cumulative	Completion	Approved	Approved	Cumulative	Outstanding	Completion	Approved	Approved	Cumulative	Outstanding	Completion	
	cost		financed	date	completion	GO	Foreign	Exp as of	stage as of	GO	Foreign	Exp as of	Balanc e as of	stage as of	GO	Foreign	Exp as of	Balanc e as of	stage as of	
Intervention support program-KDSP		0		2016																ended
Instruments for Devolition Advice and support (IDEAS)	1,960	-	1,960	Sept-14	Sept-24	20,000	30,000	1,412	72%	20,000	46,380	1,477,980	482,020	75%	-	-	-	-	-	Project completed
Kenya Symbio-	296	-	296	16-May	22-Aug	-	10,600	296	100%	-	-	-	-	-	-	-	-	-	-	Project Completed

Project code	Est. Cost of the project (Financing)			Start date	Expected completion date	FY 2021/22				FY 2022/23					FY 2023/24					Remarks
	Total Estimated cost of	G O K	Foreign Financed			Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Completion stage as of	Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Outstanding Balance as of	Completion stage as of	Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Outstanding Balance as of	Completion stage as of	
city Programme																				
Consolidating gains and deepening devolution in kenya programme	3,249	325	2,924	Mar-19	Dec-22	20.00	118.00	256	8%	20.00	136.00	412.00	2,837.00	13%	44.01	0	456.01	2,792.99	16.3%	Project completed
Construction of Kisu	890	890		Feb-21	Apr-22	250.00	-	250	28%	-	-	250.00		55%	-	-	-	-	-	Project is stalled

Project code	Est. Cost of the project (Financing)			Start date	Expected completion date	FY 2021/22				FY 2022/23					FY 2023/24					Remarks
	Total Estimated cost of	G O K	Foreign Financed			Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Completion stage as of	Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Outstanding Balance as of	Completion stage as of	Approved GO K Budget	Approved Foreign Budget	Cumulative Expenditure as of 30th	Outstanding Balance as of	Completion stage as of	
mu convention centre																				
Construction of Nandi Hills modern social hall	30	30		July-21	June-22	30	-	-	100%	-	-	-	-	-	-	-	-	-	-	Project Complete
Mbita Retail Market / Sirisia	4.68	4.68		July-21	June-22	4.68	-	-	100%	-	-	-	-	-	-	-	-	-	-	Project Complete

Proj ect cod e	Est. Cost of the project (Financing)			St art da te	Exp ect ed co mp let ion dat e	FY 2021/22				FY 2022/23					FY 2023/24					Rema rks
	T ot al Es t co st of	G O K	Fo rei gn Fi na nc ed			Ap pr ov ed GO K Bu dg	Ap pr ov ed Fo re gn bu	Cu mul ati ve Exp as of 30t	Co mp let ion sta ge as of	Ap pr ov ed GO K Bu dg	Ap pr ov ed Fo re gn bu	Cu mul ati ve Exp as of 30t	Out sta ndi ng Bal anc e as of	Co mp let ion sta ge as of	Ap pr ov ed GO K Bu dg	Ap pr ov ed Fo re gn bu	Cu mul ati ve Exp as of 30t	Out sta ndi ng Bal anc e as of	Co mp let ion sta ge as of	
soci al Hall /Bo met and Sotik Reta il Mark et																				
Maar ifa Cent re	60 .5 3	6 0. 5 3	0	Jul- 20 22	Jun- 27	0	0	0	0%	5	-	5	-	8%	-	-	-	-	8%	Ongoi ng

2.4 Analysis of Pending Bills for the FY 2021/22 - 2023/24

Table 2.8 Summary of Pending Bills (Kshs. Millions)

S/ No.	Type/ Nature	Due to Lack of Exchequer			Due to Lack of Provision		
		2021/22	2022/ 23	2023/ 24	2021/2 2	2022/2 3	2023/ 24
1	Recurrent						
	Compensation of employees	0	0	0	0	0	0
	Use of goods and Services e.g. utilities, domestic travel, foreign travel	574.2	1.8	11.98	0	0	0
	Social Benefits	0	0	0	0	0	0
	Other Expenses - Transfers sagas	0	0	0	0	0	0
	Total Recurrent	574.2	1.8	11.98	0	0	0
2	Development						
	Acquisition of Non-Financial Assets	0	0	0	0	0	0
	Use of goods and Services	0	6.9	0	1,679.56	0	0
	Others-Specify-	0	0	0	452.56	0	0

	Court judgments-CILOR						
	Total Development	0	6.9	0	2,132.12	0	0
	Grand Total	574.2	8.7	11.98	2,132.12	0	2,727

As of June 30th, 2024, the sub-sector had outstanding bills totaling Kshs. **2,727** million for the use of goods and services. Part of which a historical bill of Kshs. 452.56 million is owed to Spencon Limited for the acquisition of Non-Financial Assets. This bill inherited from the former Ministry of Local Government and is expected to grow further due to interest and penalties during the review period.

Recurrent Pending Bills

The Recurrent Pending Bills incurred by the Sub-Sector in the period under review amounted to **Kshs 708** million, of which **Kshs. 691** million was due to lack of budget provision because of budget cuts and **Kshs. 17.6** million due to lack of exchequer.

Development Pending Bills

During the review period, the Sub-Sector incurred development-pending bills totaling **Ksh 2,139** million for the utilization of goods and services, in addition to **Ksh 452.56** million Court award in favor of Spencon Limited and **Ksh.1, 679.56** million for use of good and services.

An analysis of pending bills by nature, type and cause is shown **Table 2.8**.

2.5 Analysis of Court Awards

Table 2.9: Summary of Court Awards

Details of the Award	Date of Award	Amount (millions)	Payment to date
Spencon Limited		452.56	0
Martin Okoyo	6 th December, 2023	1.78	1.78
Total		454.34	1.78

CHAPTER THREE: MEDIUM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2024/25-2027/28

3.1 Prioritization of programmes and Sub-Programmes

3.1.1 Programmes and their Objectives

1. Programme 1: Devolution Services

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

- 1) Sub-programme 1:1: Management of devolution Affairs
- 2) Sub-programme 1:2: Intergovernmental Relations
- 3) Sub-programme 1:3: Capacity Building and Civic Education
- 4) Sub-programme 1:4: Administrative Services
- 5) Sub-programme 1:5: Finance Management Services
- 6) Sub-programme 1:6: Information Communication Technology Service

3.1.2. Programmes, Sub Programmes, Expected Outcomes, Output and Key Performance Indicators for the sub-sector

Table 3.1: Programme/ Sub- Programme, Outcomes, Outputs and KPIs

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2023/24	Actual Achievement 2023/24	Target (Base line) 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	No. of Sensitization forums			4	2	-	-
	P&R	Recommendation from the Assessment on effect of current policies and legal frameworks on delivery of devolved functions	% of implementation of recommendations of the Assessment Report	-	-	-	40	30	30

Programme	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
		implemented							
	P&R	Regulatory Framework for performance of concurrent functions developed.	No of Regulations	-	-	-	1	1	1
	P&R	Regulations related to Devolution Laws developed	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	-	-
	P&R	Partnerships and	No of	3		1	1		

Programme	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
		peer learning in sub national governance.	communiqués		1			1	1
	DCP	Devolution Sector Working Group co-ordination framework developed and implemented	No. of devolution sector working groups forums held	-	-	4	4	4	4
	DCP	Devolution Partners Coordination Framework Implemented	Development partners database developed and updated	-	-	1	1	1	1
			No. of Partnership forums held	-	-	-	2	2	2
	DCP	Resource Mobilization Strategy for devolution sector	Number of devolution support programs		1	-	1	-	1

Programme	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
		implemented	designed						
			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	-	-
	IGR	Regulations on Transfer of	No. of sensitization	-	-	-	3	1	1

Programme	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
		functions between the National government and the county government implemented	n Reports						
	IGR	Intergovernmental Relations Compendium rolled out	No of sensitization Reports	-	-	-	3	1	1
	IGR	Intergovernmental Relations Resolutions Tracker implemented	No of sensitization Reports	-	-	-	1	1	1
	IGR	Regulations on Procedures for Submission of Summit annual Report to parliament developed and	No of Regulations	-	-	-	1	-	-

Programme	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
		implemented							
	IGR/COG	Bi-annual Devolution Conference	Conference Report	-	1	-	1	-	1
	IGR/IGRTC	Alternative Disputes Resolutions Mechanism mainstreamed	ADR Mainstreaming Reports	-	-	1	1	1	1
	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	No. of frameworks	-	-	-	1	-	-

Programme	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
		Inter-County agreements on inter-county projects developed							
	CoG	Sector resolutions implemented	No. of sector status reports	56	56	72	72	72	72
	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	No. of guidelines	-	-	-	1	-	-

Programme	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
		among Counties developed							
	IGRTC	Undertake Costing and transfer of unbundled devolved functions in 12 sectors	No. of Outstanding devolved functions costed and transferred	-	-	-	4	4	4
	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	No. of evaluations reports	-	-	21	20	20	-

Programme	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
		allocation							
	IGRTC	Summit held	No. of summits held	6	4	4	2	2	2
	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&T A	National capacity building framework II implemented	No. of the Implementation Reports	-	-	1	1	1	1
	CCB&T A	Devolution Performance Results Framework	No. of Counties Capacity Built on the			5	15	15	12

Programme	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
		implemented	Result Framework						
			Annual State of Devolution Report	-	-	0	1	1	1
	CCB&T A	Annual County Performance Assessment (APA)	Assessment Report	1	0	-	1	1	1
	CCB&T A	National Civic education Framework implemented	No of County Civic Education Units supported	-	-	-	10	15	22
			Mapping report on Non State Actors providing	-	-	-	1	1	1

Programme	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
			civic education						
	CCB&T A	National education Framework implemented	Civic 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&T A	Public participation guideline implemented	No of Counties implementing Public participatio	-	-	8	25	47	47

Programme	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
			n guideline						
	CCB&T A	Local Economic Development (LED) framework for Counties sensitized	No. of counties sensitized on LED Framework			10	30	47	-
	CCB&T A	County public Service management Framework implemented	No. of Counties Sensitized on the framework	-	-	-	15	20	12
			% compliance to Norms and Standards by County Governments	-	-	-	100	100	100
	CCB&T A	Integrated Knowledge management	No. of Counties sensitized			47	47	47	47

Programme	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
		information system(IKMIS) updated and implemented in counties	on the IKMIS						
	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 M&E report			-	-	2	2	2	2	
Number of MDAs supported			-	-	17	17	17	17	

Programme	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
			to 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	-	-	47	47	47	-

Programme	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
			and institutional capacity strengthening program grants(Level 1)						
			Number of counties with single project management unit established	-	-		5	24	47
			Number of counties that have increased their own source revenue	-	-	30	35	40	47
	KDSP II	County Service	No. of	-	-	-	35	45	-

Programme	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
		Delivery Improved	Counties that received the Service Delivery Investments program grants (level 2)						
			No. of investment projects screened on feasibility, climate change, environmental and social aspects	-	-	35	45	47	47
			No. of	-	-	35	45	47	47

Programme	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 project investment dashboards with citizen feedback						
			No. of counties with project level management committees	-	-	35	45	47	47
	KDSP II	Environmental & Social systems in Government Strengthened	No. of counties capacity build and supported on Social Occupational Health and Safety	-	-	47	47	47	47

Programme	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
Sub Programme 1.4 Administrative Services									
	ADMIN	Business Process Re-engineered	% of implementation on digitization of Government Services	50	40	60	70	80	100
			% implementation of IPRMIS	10	0	20	60	80	100
			% of ISO Certification attainment	-	-	10	35	70	100
	ADMIN	Presidential & Cabinet Directives implemented	% of directives implemented	-	-	100	100	100	100
	ADMIN	Fleet management	% of developme	-	-	-	50	25	25

Programme	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
		system developed	nt						
	HRM&D	Employee Wellness Framework developed	Employee wellness framework	-	-	-	1	-	-
	RECORDS	Organization Records Automated	% of records automated	-	-	-	25	50	100
	Supply Chain Management	Assets and Inventory Management System implemented	% implementation of Assets and Inventory Management System	-	-	20	70	90	100
	Public Communication	Communication Services	% Level of modernization	-	-	10	40	80	100
			% of implementa	-	-	-	20	60	100

Programme	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
			tion of communication strategy						
	NRC	Capacity of commissioners and staff enhanced	No. of commissioners and staff trained	-	-	20	20	10	-
	NRC	Community sensitized	No. of sensitization meetings held	12	20	12	12	12	12
	NRC	Capacity of stakeholders and partners enhanced	No. of Stakeholder's and Partners Facilitated	12	50	12	12	12	12
	NRC	Resource mobilization strategy and sustainability	NRC Trust fund established	-	-	-	1	-	-
			Amount of resources	-	-	319.3	163.7	116	23.7

Programme	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
		implemented	Mobilized (Kshs. millions)						
	NRC	Enterprise Resource Planning System(ERP) developed	ERP System	-	-	-	1	-	-
	NRC	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	-	-
	NRC	Compliance of laws and policies enhanced	Quarterly Compliance reports	-	-	4	4	4	4
	NRC	Adopt a river	No of	-	-	10	20	30	40

Programme	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
		section framework Implemented	kilometres of the river section adopted						
	NRC	Community engagement strategy developed and implemented	No. of Agencies coordinated	-	-	12	12	12	12
			No. of Community engagement meetings	-	-	20	20	20	20
	NRC	Nairobi Rivers Regeneration	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
	WSPU	Capacity Building for members undertaken	No. of annual Members Conference	1	1	1	1	1	

Programme	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
	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	-	-

Programme	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
		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
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

3.1.3 Programmes by order of ranking

1. Devolution Services

3.2 Analysis of Sub-Sector Resource Requirement versus Allocation

**Table 3.2: Sub-Sector Recurrent Requirements/ Allocations
(Amounts Kshs. Millions)**

Vote Details	Economic Classification	Approved Estimates	Requirement			Allocation		
		FY 2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
1032:State Department for Devolution	Gross	1,442.9	3,323.5	3,455.9	4,127.5			
	AIA	0.0	0.0	0.0	0.0			
	NET	1,442.9	3,323.5	3,455.9	4,127.5			
	Compensation to Employees	512.3	345.8	366.2	388.6			
	Grants and Transfers	619.1	1,237.2	1,253.8	1,293.9			
	Other Recurrent	311.5	1,740.5	1,835.9	2,445.0			
	<i>Of which</i>							
	Utilities	4.1	4.1	4.1	4.1			
	Rent	110.3	131.2	131.2	131.2			
	Insurance	0.0	13.1	13.2	13.8			
	Subsidies	0.0						
	Gratuity	0.0	0.0	26.6	0.0			
	Contracted Guards & Cleaners Services	16.2	16.2	16.2	16.2			
	Others	181.0	1,575.9	1,644.6	2,279.6			

**Table 3.3: Sub-Sector Development Requirements/ Allocations
(Amounts Kshs Millions)**

Sec tor:	Public Administration and International Relations							
Vot e:	1032							
	Descri ption	Appro ved Budge t Allocat ion	Requirement			Allocation		
		2024/2 5	2025/2 6	2026/2 7	2027/2 8	2025 /26	2026 /27	2027 /28
	Gross	2,653. 0	17,369 .7	6,126. 0	4,363. 0			
	GOK	87.0	1,595.7	2,000.0	4,363.0			
	Loans	2,566.0	15,774. 0	4,126.0	0.0			
	Grants	0.0						
	Local AIA	-	-	-	-			

Table 3.4: Analysis of Programmes and Sub-Programmes (Current and Capital) Resource Requirements (Ksh. Millions)

	Programme	Approved Budget			Projection (Requirement)								
		2024/25			2025/26			2026/27			2027/28		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
P:1	Devolution Services												
SP. 1.1	Management of Devolution Affairs	57.4	-	57.4	60.9	640.2	701.1	65.5	-	65.5	82.9	-	82.9
SP. 1.2	Intergovernmental Relations	670.1	-	670.1	1,542.7	55.5	1,598.2	1,568.4	-	1,568.4	1,618.0	-	1,618.0
SP. 1.3	Capacity Building and Civic Education	66.7	2,653.0	2,719.7	302.9	16,674.0	16,976.9	338.6	6,126.0	6,464.6	323.9	4,363.0	4,686.9
SP. 1.4	Administrative Services	612.2	-	612.2	1,230.7	-	1,230.7	1,283.9	-	1,283.9	1,887.0	-	1,887.0
SP. 1.5	Finance management services	31.5	-	31.5	160.6	-	160.6	171.9	-	171.9	183.2	-	183.2
SP. 1.6	Information and Communication Technology	5.1	-	5.1	25.5	-	25.5	27.5	-	27.5	32.6	-	32.6

Table 3.6: Programmes and Sub-Programmes by Economic Classification (Amount Ksh. Millions)

Sector-PAIR							
Vote:1032-State Department for Devolution							
		Resource Requirement			Allocation		
	Baseli ne Estim ates 2024/ 25	2025/ 26	2026/ 27	2027/ 28	2025/ 26	2026/ 27	2027/ 28
Programme1:							
Current Expenditure	1,442.9	3,323.5	3,455.9	4,127.5	-	-	-
Compensation to employees	491.2	345.9	366.3	388.7	-	-	-
Use of Good and Services	324.3	1,532.3	1,615.8	2,255.9	-	-	-
Grants And Other Transfers	619.1	1,237.2	1,253.8	1,293.9	-	-	-
Other Recurrent	8.3	208.2	220.0	189.1	-	-	-
Capital Expenditure	2,653.0	17,369.7	6,126.0	4,363.0	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Government Agencies	2,566.0	15,829.5	4,126.0	-	-	-	-
Other Development	87.0	1,540.2	2,000.0	4,363.0	-	-	-
Total Expenditure Vote	4,095.9	20,693.2	9,581.9	8,490.5	-	-	-

Sector-PAIR							
Vote:1032-State Department for Devolution							
		Resource Requirement			Allocation		
	Baseli ne Estim ates 2024/ 25	2025/ 26	2026/ 27	2027/ 28	2025/ 26	2026/ 27	2027/ 28
Sub-Programme1.1 Management of Devolution Affairs							
Current Expenditure	57.4	60.7	65.3	82.5	-	-	-
Compensation to employees	45.3	37.4	38.6	39.7			
Use of Good and Services	12.0	23.3	26.7	42.8			
Grants And Other Transfers	-	-	-	-			
Other Recurrent	-	0.2	0.2	0.4			
Capital Expenditure	-	640.2	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-			
Capital Grants to Government Agencies	-	-	-	-			
Other Development	-	640.2	-	-			
Total Expenditure Sub Programme:1.1	57.4	700.9	65.3	82.5	-	-	-
Sub-Programme1.2 Intergovernmental Relations							
Current Expenditure	670.1	1,542. 8	1,568. 5	1,618. 1	-	-	-
Compensation to employees	22.6	22.0	22.7	23.3			
Use of Good and Services	28.4	268.6	276.7	285.0			
Grants And Other Transfers	619.1	1,237. 2	1,253. 8	1,293. 9			
Other Recurrent	-	15.0	15.5	15.9			

Sector-PAIR							
Vote:1032-State Department for Devolution							
		Resource Requirement			Allocation		
	Baseli ne Estim ates 2024/ 25	2025/ 26	2026/ 27	2027/ 28	2025/ 26	2026/ 27	2027/ 28
Capital Expenditure	-	55.5	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Government Agencies	-	55.5	-	-			-
Other Development	-	-	-	-	-	-	-
Total Expenditure Sub Programme: 1.2	670.1	1,598. 3	1,568. 5	1,618. 1	-	-	-
Sub programme:1.3: Capacity Building and Civic Education							
Current Expenditure	66.7	302.9	338.6	323.9	-	-	-
Compensation to employees	30.9	20.7	21.3	22.0			
Use of Good and Services	35.8	282.3	317.3	301.9			
Grants And Other Transfers	-	-	-	-			
Other Recurrent	-	-	-	-			
Capital Expenditure	2,653. 0	16,67 4.0	6,126. 0	4,363. 0	-	-	-
Acquisition Of Non-Finacial Assets	-	-	-	-			
Capital Grants to Government Agencies	2,566. 0	15,774 .0	4,126. 0	-			
Other Development	87.0	900.0	2,000. 0	4,363. 0			
Total Expenditure Sub Programme: 1.3	2,719. 7	16,97 6.9	6,464. 6	4,686. 9	-	-	-

Sector-PAIR							
Vote:1032-State Department for Devolution							
		Resource Requirement			Allocation		
	Baseli ne Estim ates 2024/ 25	2025/ 26	2026/ 27	2027/ 28	2025/ 26	2026/ 27	2027/ 28
Sub Programme 1.4 Administrative Services							
Current Expenditure	612.2	1,230.7	1,283.9	1,887.0	-	-	-
Compensation to employees	374.4	242.0	259.3	278.5			
Use of Good and Services	232.7	803.8	828.7	1,445.2			
Grants And Other Transfers	-	-	-	-			
Other Recurrent	5.0	184.9	195.9	163.3			
Capital Expenditure	-	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Government Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure Sub Programme: 1.4	612.2	1,230.7	1,283.9	1,887.0	-	-	-
Sub Programme 1.5 Finance management services							
Current Expenditure	31.5	160.6	171.9	183.2	-	-	-
Compensation to employees	17.9	23.7	24.5	25.2			
Use of Good and Services	13.7	136.4	146.9	157.5			
Grants And Other Transfers	-	-	-	-			
Other Recurrent	-	0.5	0.5	0.5			

Sector-PAIR							
Vote:1032-State Department for Devolution							
		Resource Requirement			Allocation		
	Baseli ne Estim ates 2024/ 25	2025/ 26	2026/ 27	2027/ 28	2025/ 26	2026/ 27	2027/ 28
Capital Expenditure	-	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Government Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure Sub Programme: 1.5	31.5	160.6	171.9	183.2	-	-	-
Sub Programme 1.6 Information and Communication Technology							
Current Expenditure	5.1	25.5	27.5	32.6	-	-	-
Compensation to employees	-	-	-	-			
Use of Good and Services	1.8	18.0	19.5	23.6			
Grants And Other Transfers	-	-	-	-			
Other Recurrent	3.3	7.5	7.9	9.0			
Capital Expenditure	-	-	-	-	-	-	-
Acquisition Of Non-Financial Assets	-	-	-	-	-	-	-
Capital Grants to Government Agencies	-	-	-	-	-	-	-
Other Development	-	-	-	-	-	-	-
Total Expenditure Sub Programme: 1.6	5.1	25.5	27.5	32.6	-	-	-
Total Expenditure Vote	4,095. 9	20,69 3.2	9,581. 9	8,490. 5	-	-	-

Table 3.7: Analysis of Recurrent Resource Requirements Vs Allocation for SAGAs (Amount Kshs. Millions)

Economic Classification	2024/25	Requirement			Allocation		
	Approved Estimates	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
1. Intergovernmental Relations Technical Committee							
GROSS	411.7	771.2	773.9	799.6	-	-	-
AIA	-	-	-	-	-	-	-
NET	411.7	771.2	773.9	799.6	-	-	-
Compensation to Employees	240.8	248.0	255.4	263.1			
Other Recurrent	171.0	523.3	518.5	536.5	-	-	-
<i>of which</i>							
Insurance	25.5	25.7	26.0	26.5			
Utilities	2.0	2.1	2.2	2.3			
Rent	50.7	50.7	51.0	51.2			
Subscriptions to International Organization	-	-	-	-			
Subscriptions to Professional Bodies	1.2	1.2	1.3	1.4			
Contracted professional (Guards and Cleaners	1.5	1.5	1.6	1.6			
Gratuity	-	101.6	-	16.5			
Others	90.1	340.5	436.4	437.0			
2. Council of Governors							
GROSS	207.3	465.9	479.9	494.3	-	-	-
AIA	-	-	-	-	-	-	-

Economic Classification	2024/25	Requirement			Allocation		
	Approved Estimates	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
NET	207.3	465.9	479.9	494.3	-	-	-
Compensation to Employees	153.8	163.8	168.7	173.8			
Other Recurrent	53.4	302.1	311.2	320.5	-	-	-
Of which							
Insurance	16.0	16.5	17.0	17.5			
Utilities	2.6	4.4	4.6	4.7			
Rent	31.3	35.2	37.0	38.8			
Subscriptions to International Organization	-	-	-	-			
Subscription to professional Bodies	-	-	-	-			
Contracted Professional(Guards & Cleaners)	2.4	2.8	2.9	3.0			
Gratuity	-	-	-	-			
Others	1.1	243.1	249.7	256.5			
Total Vote	619.0	1,237.2	1,253.8	1,293.9	-	-	-

CHAPTER FOUR

4.0. CROSS-SECTOR LINKAGES, EMERGING ISSUES AND CHALLENGES

4.1 CROSS-SECTOR LINKAGES

The subsector engages with various stakeholders to fulfill its mandate. This mandate includes providing policy leadership on devolution, capacity building, and technical support to counties, strengthening intergovernmental relations, coordinating the rehabilitation of the Nairobi Rivers Ecosystem, and overseeing the operations of the World Scout Parliamentary Union. In line with this mandate, the subsector has fostered close relationships with all sectors both within and outside the government. Specific collaborations have been established with various sectors, MDAs, county governments, development partners, non-state actors, community-based organizations, international and regional organizations, research institutions, and universities.

These collaborations have enabled the sub-sector to leverage issue-specific expertise in strengthening intergovernmental relations, providing capacity building and technical assistance to counties, as well as sharing best practices on devolution matters. They have enhanced consensus building in policy development, made more financial resources available for the implementation of specific programs, and improved community relationships in the rehabilitation of the Nairobi Rivers ecosystem. These linkages are beneficial, and the sub-sector will continue to maintain them into the foreseeable future.

The sub-sector also connects with the environmental protection sector by reclaiming and regenerating the riparian zones of Nairobi Rivers into a vibrant spine of blue and green infrastructure. Furthermore, the sub-sector supports the infrastructure sector by reclaiming river riparian areas to facilitate the construction of affordable housing units under BETA priorities. It will also create green jobs for youth through beautification and water catchment protection across the five counties of operation along the riverine.

4.2 EMERGING ISSUES

The following are the emerging issues experienced during implementation of programmes and budget execution of the sub-sector mandate in general.

1. Mainstreaming of Climate Change Action into development plans and strategies (establishment of Climate Change Units) in MCDAs;
2. Partnership in performance of exclusive functions by either level of

Governments;

3. Increased litigious space against the two levels of Government;
4. Increasing clamor by county Governments for enhanced share of revenue from Natural resources.

4.3 CHALLENGES:

The challenges experienced during implementation of devolution programmes and budget execution are:

- a) Inadequate resources which affected budgetary allocations for the subsector.
- b) Weak coordination of crosscutting mandate by various institutions in the devolution space giving rise to competition rather than complementarity of roles;
- c) The OAG holding MDAs accountable for donor funds disbursed and utilized by counties;
- d) Delay in release of exchequer;
- e) Large amounts of accumulated prior years pending bills which forms the first charge on the current budget hence affecting implementation of programmes;
- f) Low absorption of grants by counties due to failure to meet the donor conditions;
- g) Non-committal parties in resolving declared intergovernmental disputes through ADR mechanism;
- h) Lack of legal Frameworks in NRC to anchor its mandate;
- i) Low absorption of additional funds by counties due to delayed legislation of County Government Additional Allocation Bill ; and
- j) IFMIS downtime and specifically towards the closure of the financial year which affects commitments for expenditure.

CHAPTER FIVE

5.0 CONCLUSION

In the 2021/22-2023/24 MTEF period, the sub-sector was funded under the following program: Devolution Services. During the review period of 2021/22-2023/24, the sub-sector highlights significant achievements in managing Devolution affairs. Major accomplishments include the development of key regulations, frameworks, and bills aimed at advancing devolution in Kenya. The policy and legal frameworks developed during this period included the Policy on Devolved System of Government; Draft County Government (General) Regulations, 2022; Draft Intergovernmental Relations (General) Regulations, 2022; Draft Intergovernmental Relations Amendment Bill, 2024; and the National Civic Education Framework, 2024, which are currently being submitted to Cabinet for approval. Over the same period, the sub-sector was allocated Kshs. 8,587.97 million, while the expenditure totaled Kshs. 7,318.83 million, representing an absorption rate of 85.3%. However, challenges such as inefficient coordination of cross-cutting mandates by various institutions in the devolution space, large amounts of accumulated prior years' pending bills, and IFMIS downtime affected the implementation of programs.

The Subsector has implemented several measures to tackle the aforementioned challenges. These include enhancing synergy and collaboration, mobilizing resources through partnerships, building capacity for County governments, and reviewing certain conditions set by Development Partners to improve grant absorption by Counties.

The total resource requirement for the sub-sector in the Financial Years 2025/26, 2026/27, and 2027/28 is Kshs. 20,693.2 million, Kshs. 9,581.9 million, and Kshs. 8,490.5 million, respectively. The sub-sector plans to utilize the funding to provide the following key outputs: finalize the valuation and transfer of registrable assets; finalize and implement the Devolution Performance Results Framework; host the Devolution Conference; convene intergovernmental sector forums for devolved functions; implement the Second Kenya Devolution Support Program (KDSP II); develop and implement the Devolution Sector Working Group coordination framework; coordinate and organize at least two summit meetings and implement the resolutions of the summit and the Council of County Governors; implement the National Capacity Building Framework II; roll out the Local Economic Development (LED) framework for counties; finalize the construction of the Kisumu

Convention Center; restore the Nairobi Rivers ecosystem; hold the 11th WSPU General Assembly; and construct the Baden Powell Eco-tourism Lodge.

CHAPTER SIX

6.0 RECOMMENDATIONS

In view of the challenges and emerging issues, the sub-sector recommends the following measures to enhance delivery of quality service to the public and effective implementation of the sector projects as set out in the Vision 2030.

- a) Enhanced budgetary allocation of the sub sector in line with its mandate
- b) Timely Exchequer releases.
- c) Enhancing synergy and collaborations
- d) OAG should hold the implementing counties accountable on Donor funds disbursed to them through the MDAs
- e) Budgetary allocation for the pending bills
- f) Technical support to County governments and review of some of the conditions by the development partners to improve grants absorption by counties.
- g) Advocate for resolution of intergovernmental disputes through ADR mechanism
- h) Develop legal Frameworks to anchor NRC
- i) Timely legislation of County Government Additional Allocation Bill

REFERENCES

1. The Constitution of Kenya 2010
2. Intergovernmental Relations Act Chapter 265F
3. County Governments Act CAP 265

4. Executive Order No. 2 of 2023
5. Public Finance Management (PFM) Act CAP 412A
6. Strategic Plan for the State Department for Devolution, 2023-2027
7. National Treasury Circulars no 11 of 2024
8. Previous budget plans
9. Fourth Medium Term Plan: 2023-2027 of the Kenya Vision 2030