REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NANDI

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

MEDIUM TERM

COUNTY FISCAL STRATEGY PAPER

Continued Transformation

February, 2025

COUNTY VISION AND MISSION

Vision and Mission

"To be the leading County in sustainable Socio-Economic Development providing opportunities for all".

"To build a strong and viable society based on strong moral values, inclusiveness and respect for all".

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The document is also available on the official county website www.nandi.go.ke and for more information on Public participation follow the link https://nandi.go.ke/download/nandi-county-fiscal-strategy-paper-2025/

FOREWORD

The Nandi County Fiscal Strategy Paper (CFSP 2025) is prepared as provided under section 117 of the PFM Act, 2012. The Paper sets out the County Government priority Programmes to be implemented during the FY 2025/2026 and over the Medium-Term Expenditure Framework (MTEF) period. Preparation of this document has been done through a collaborative effort and therefore reflects the needs of the people of Nandi County. The Paper has been aligned to key National and County policy documents which include and not limited to; the Kenya Vision 2030, MTP IV 2023-2027, the Bottom-Up Economic Transformation Agenda (BETA), Nandi County Integrated Development Plan (CIDP 2023 - 2027) and the County Annual Development Plan (CADP 2025/2026).

Over the medium term period, the County Government has continued to record positive economic development as a result of improved health and sanitation services to the people, improved infrastructure and wealth creation initiatives, revitalized agricultural sector and the significant investments in other sectors including Health, Education, Transport infrastructure, Sports, and Trade. To keep this development pace, the County main focus during the FY 2025/2026 fiscal period will be geared towards the Governor's Continued Transformation: Transport Infrastructure; Health, sanitation; Wealth creation and Infrastructural development; Food security; Education; Social development and good governance.

Despite the tremendous progress realized, the County Government is still faced with several challenges including; constrained financial resources, high unemployment rate and high level expectation on development projects. Strategies and measures aimed at addressing these challenges have been captured in this Paper. The Paper also gives parameters for the FY 2025/2026 budget and the MTEF which are consistent with the County and National Government priority programmes and policies.

HILLARY KIPTANUI SEREM
CECM, FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The development of the CFSP 2025 was a collaborative effort by the County Departments and Agencies under the leadership and guidance of His Excellency the Governor, H.E the Deputy Governor and the County Executive Committee Member for Finance and Economic Planning. I wish to acknowledge the input and support provided by all other County Executive Committee Members as well as the respective Chief Officers for coordination during preparation of this Paper.

In addition, I appreciate the Commission on Revenue Allocation (CRA), The National Treasury, The Office of the Controller of Budget (OCOB), County Budget and Economic forum (CBEF) members among other stakeholders who were very instrumental in preparation of this Paper by providing important information in their policy documents and advisories.

Lastly, I appreciate the technical team from the Finance and Economic Planning department who coordinated the development of this Paper. It is my hope and desire that the information contained in this paper will guide the next phase of budget preparation.

CPA CAROLYNE JEPCHIRCHIR LAGAT

AG. CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

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ABREVIATIONS AND ACRONYMS

BPS	: Budget Policy Statement
CEC	: County Executive Committee
CFSP	: County Fiscal Strategy Paper
CIDP	: County Integrated Development Plan
CADP	: County Annual Development Plan
COB	: Controller of Budget
ECD	: Early Childhood Development
EIA	: Environmental Impact Assessment
FY	: Financial Year
GDP	: Gross Domestic Product
M&E	: Monitoring and Evaluation
MCAs	: Members of County Assembly
MTP	: Medium Term Plan
MTEF	: Medium Term Expenditure Framework
PFMA	: Public Finance Management Act
SRC	: Salaries and Remuneration Commission
TIVET	:Technical Vocational Education and Training

CHAPTER ONE

1.1 Introduction

The County Fiscal Strategy Paper (CFSP 2025) covers the MTEF period 2025/2026 – 2027/2028. The Paper has been prepared as provided for in Section 117 of the PFM Act, 2012 and sets out the priority programs and projects to be implemented in the FY 2025/2026 and the MTEF period. The implementation of the priority programs and projects over the medium term is expected to achieve the Government agenda dubbed "Bottom – Up Economic Transformation Agenda for inclusive and Sustainable Growth". The priorities to be pursued are in line with Kenya Vision 2030, MTP IV,
Sustainable Development Goals (SDGs), the Governor's Manifesto, the Nandi County Integrated Development Plan (2023 – 2027), Bottom Up Economic Agenda aaamong other policy documents.

The strategic priority areas include;

i. Road Infrastructure Development
ii. Investment in Early Childhood Development Education and Vocational Training
iii. Clean Water Access, Environmental Conservation, and Land & Physical Planning
iv. Increased Investment in Healthcare for Quality and Accessible Services
v. Boosting agricultural productivity and cooperative development for food security and poverty reduction n
vi. Micro, Small and Medium Enterprise economy, Digital Infrastructure, and Creative Industry
vii. Good Governance, Administration, Public Service and ICT
viii. Sports and Tourism Development
ix. Urban Planning and strengthening Kapsabet Municipality

These priority programs are aimed at creating employment and ensuring socio-economic stability hence improving living standards. The Paper also incorporates the National Economic outlook updates to reflect changes in economic and financial trends. In the preparation of this Paper, the

National Budget Policy Statement (BPS) was a key reference document in aligning the County's priorities to the National's economic policy principles.

The focus of the County Government is to promote wealth creation and build an economically vibrant County through various strategies and a proper sustainable fiscal policy framework.

The County has elaborate plans towards strengthening the framework upon which a wealthy and economically vibrant County agenda is built; however, there are challenges that need to be addressed gradually. They include: low level of local revenue collection, delays in disbursement of funds by the National government and expenditure pressures with respect to salary demands and operational costs which have impacted negatively on the County development agenda.

1.2 Legal basis for the preparation of the County Fiscal Strategy Paper

This Fiscal Strategy Paper is prepared in accordance with section 117 of the Public Finance Management Act, 2012 which stipulates that:

a) The County Treasury shall prepare and submit to County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly, by 28th February of each year.
b) The County Treasury shall align its County Fiscal Strategy Paper with the National objectives in the Budget Policy Statement
c) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the coming financial year and over the Medium Term.
d) The County Treasury shall include in its Fiscal Strategy Paper, the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the Medium Term.

e) In preparing the Fiscal Strategy Paper, the County Treasury shall seek and take into account views of:
   i. The Commission on Revenue Allocation (CRA)
   ii. The Public
   iii. Any interested persons or groups: and
   iv. Any other forum that is established by legislation
f) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County assembly, the County assembly shall consider and may adopt it with or without amendments
g) The County Treasury shall consider any recommendations made by the County Assembly in finalizing the budget proposal for the financial year concerned.
h) The County Treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

1.3 Rationale for County Fiscal Strategy Paper

The basis for preparing the CFSP is to indicate:

i. The mechanism for aligning the county with the national objectives as contained in the Budget Policy Statement.
ii. The broad strategic priority areas that will guide the County Government in preparing the Budget for Financial Year 2025/2026.
iii. Create a mechanism for engaging the public in prioritizing the development programs that meet their needs best.
iv. Details of departmental ceilings for the medium-term expenditure framework (MTEF) period for prudent resource allocation and consistency with the MTEF budgeting approach.
v. Financial outlook with respect to County Government Revenues, Expenditures and borrowing for the coming Financial Year and over the Medium Term.

1.4 County Government Fiscal Responsibility Principles

In line with the Constitution, the Public Financial Management (PFM) Act 2012, sets out the fiscal responsibility principles to ensure prudency and transparency in the management of public resources. Section 107(2) of the PFM Act states that:

1) The County Government's recurrent expenditure shall not exceed the county government's total revenue 2) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure

3) The County Government's expenditure on wages and benefits for public officers shall not exceed 35 percent of the county government's total revenue

4) Over the medium term, the County Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

5) Public debt and obligations shall be maintained at a sustainable level as approved by the County Assembly 6) Fiscal risks shall be managed prudently

7) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

1.5 Outline of the County Fiscal Strategy Paper FY 2024/2025.

This paper contains six sections as summarized below;

Section I Provides the county strategic blueprint which is to have a wealthy and economically vibrant County and further explains how the County Government intends to transform its economy.

Section II Outlines the economic context in which the 2025/2026 MTEF budget is prepared. It provides an overview of the recent economic developments and the macroeconomic outlook covering the National Government and County level.

Section III Outlines the fiscal framework that is supportive of growth over the medium term, while continuing to provide adequate resources to facilitate service delivery and execute the policy priorities of the County Government.

Section IV Provides a framework of managing the County Government's administrative units and the budgetary allocation of the County revenue among its departments.

Section V Presents the resource envelope and spending priorities proposed for the FY 2025/2026 MTEF Budget. Sector achievements and priorities are also reviewed for the FY 2025/2026 – 2027/2028 MTEF period.

Section VI Provides the conclusion.

CHAPTER TWO

RECENT ECONOMIC DEVELOPMENTS AND MEDIUMTERM OUTLOOK OVERVIEW

2.1 Overview

Nandi County is an integral part of Kenya's economic landscape, known for its vibrant agricultural sector and growing economic potential. As part of the larger national economic framework, the county's development trajectory is influenced by both global and domestic economic conditions. Global economy is expected to grow by 3.2% in 2024 and 2025, supported by easing inflation and improved supply chain dynamics. Kenya's economy has remained resilient, with projected growth of 4.6% in 2024 and 5.3% in 2025, driven by robust agricultural productivity, manufacturing recovery, and a resilient services sector. Within this context, Nandi County plays a critical role in contributing to national economic growth while facing its unique opportunities and challenges.

The Gross County Product (GCP) of Nandi County has exhibited consistent growth over the last five years. In 2019, the GCP stood at KSh 138.37 billion, growing to KSh 149.12 billion in 2020, KSh 164.57 billion in 2021, KSh 189.77 billion in 2022, and KSh 218.81 billion in 2023. This represents a 58% increase over five years, indicating the county's resilience and economic expansion. However, its contribution to the national Gross Value Added (GVA) has remained stable at approximately 1.5%, only increasing slightly to 1.6% in 2023. This suggests that while the local economy is growing, its relative impact on the national economic landscape remains limited.

Agriculture remains the dominant sector, contributing over 55% of the county's economic output. In 2023, agriculture, forestry, and fishing generated KSh 122.05 billion, reinforcing Nandi's status as a key agricultural hub. The county is renowned for tea and maize production, dairy farming, and horticulture, all of which drive economic activity and employment. However, the reliance on agriculture also presents risks, such as vulnerability to climate change and market fluctuations.

Nandi County has demonstrated strong economic growth, with its GCP increasing by 58% over the last five years. However, challenges such as rising poverty rates, limited industrialization, and underdeveloped sectors persist. Addressing these issues through targeted investments, policy reforms, and economic diversification will ensure sustainable development. By leveraging its workforce, improving infrastructure, and promoting value addition, Nandi County can unlock its full economic potential and contribute more meaningfully to Kenya's overall economic landscape. With a strategic focus on industrialization, service expansion, and agricultural modernization, the county can create a more inclusive and resilient economy that benefits all its residents.

2.2 Recent Economic Developments

Global and Regional Economic Developments

Global economy has stabilized with global growth projected at 3.2 percent in 2024 and 2025 from 3.3 percent in 2023 supported by easing of global inflation and supply chain constraints **(Table 2.1).** The outlook reflects stronger-than-expected growth in the USA, some large emerging market economies such as India, and improved growth prospects in the UK. The main risks to the global growth outlook relate to disruptions to the disinflation process, potentially triggered by new spikes in commodity prices amid persistent geopolitical tensions, a possible resurgence of financial market volatility with adverse effects on sovereign debt markets, a deeper growth slowdown in China and an intensification of protectionist policies which would exacerbate trade tensions, reduce market efficiency, and further disrupt supply chains.

Table 2. 1: Global Economic Performance

	Growth (%)			
	Actual	Estimate	Projections	
Economy	**2022**	**2023**	**2024**	**2025**
World	3.5	3.3	3.2	3.2
Advanced Economies	2.6	1.7	1.8	1.8
Of which: USA	*1.9*	*2.9*	*2.8*	*2.2*
Euro Area	*3.4*	*0.4*	*0.8*	*1.2*
Japan	*1.0*	*1.7*	*0.3*	*1.1*
Emerging and Developing Economies	4.1	4.4	4.2	4.2
Of which: China	*3.0*	*5.2*	*4.8*	*4.5*
India	*7.0*	*8.2*	*7.0*	*6.5*
Sub-Saharan Africa	4.0	3.6	3.6	4.2
Of which: South Africa	1.9	0.7	1.1	1.5
Nigeria	3.3	2.9	2.9	3.2
Kenya*	4.9	5.6	5.2	5.4

*Source: IMF World Economic Outlook, October 2024. *National Treasury Projection*

2.3 Domestic Economic Developments

The Kenyan economy remained strong and resilient in the first three quarters of 2024 despite its growth being relatively slower than the corresponding period in 2023. In the first three quarters of 2024, the economic growth averaged 4.5 percent (5.0 percent Q1, 4.6 percent Q2 and 4.0 percent in Q3) compared to an average growth of 5.6 percent (5.5 percent Q1, 5.6 percent Q2 and 6.0 percent in Q3) in 2023. The growth in the first three quarters of 2024 was primarily underpinned by strong performance in the agriculture sector, a slight recovery of the manufacturing sector, and the resilience of services sector. All the economic sub-sectors except mining and construction recorded positive growth rates in the first the quarters of 2024, though the magnitudes varied across the economic activities (**Table 2.2).** The diversified structure of the Kenyan economy remains a key source of resilience to domestic and external shocks.

Table 2. 2: Sectoral GDP Performance

Sectors	Annual Growth Rates		Quartely Growth Rates					
	2022	2023	2023 Q1	2023 Q2	2023 Q4	2024 Q1	2024 Q2	2024 Q3
1. Primary Industry	**(0.8)**	**5.6**	**5.3**	**6.9**	**5.3**	**5.0**	**4.4**	**3.2**
1.1. Agriculture, Forestry and Fishing	(1.5)	6.5	6.4	7.8	6.2	6.1	4.8	4.2
1.2 Mining and Quarrying	9.3	(6.5)	(11.0)	(8.3)	(6.9)	(14.8)	(2.7)	(11.1)
2. Secondary Sector (Industry)	**3.5**	**2.5**	**2.5**	**2.1**	**2.0**	**1.0**	**0.8**	**0.6**
2.1. Manufacturing	2.6	2.0	1.7	1.5	2.0	1.2	3.3	2.3
2.2. Electricity and Water supply	5.5	2.8	3.7	2.8	1.3	2.4	1.0	0.9
2.3. Construction	4.1	3.0	3.0	2.7	2.2	0.1	(2.9)	(2.0)
3. Tertiary sector (Services)	**6.6**	**6.8**	**6.5**	**6.7**	**6.3**	**6.2**	**5.3**	**5.3**
3.1. Wholesale and Retail trade	3.5	2.7	2.9	2.1	2.8	4.9	4.4	4.8
3.2. Accomodation and Restaurant	26.8	33.6	47.1	42.7	18.1	28.0	26.6	13.7
3.3. Transport and Storage	5.8	6.2	6.6	4.6	8.5	3.9	3.6	5.2
3.4. Information and Communication	9.0	9.3	9.5	7.6	11.0	7.8	7.2	6.1
3.5. Financial and Insurance	12.0	10.1	5.9	13.2	6.3	7.0	5.1	4.7
3.6. Public Administration	5.1	4.6	7.6	3.2	3.4	5.8	5.1	5.4
3.7. Others	5.3	6.1	5.7	5.9	6.1	5.9	5.1	5.1
of which: Professional, Admin & Support Services	9.4	9.4	8.6	6.6	12.8	9.9	6.8	7.8
Real Estate	4.5	7.3	7.3	8.1	6.2	6.6	6.0	5.5
Education	5.2	3.1	2.0	3.1	3.9	4.0	3.1	3.8
Health	3.4	4.9	5.1	4.7	4.8	5.5	5.5	4.4
Taxes less subsidies	6.7	2.2	3.0	1.8	2.0	4.5	5.8	3.4
Real GDP	**4.9**	**5.6**	**5.5**	**5.6**	**5.1**	**5.0**	**4.6**	**4.0**

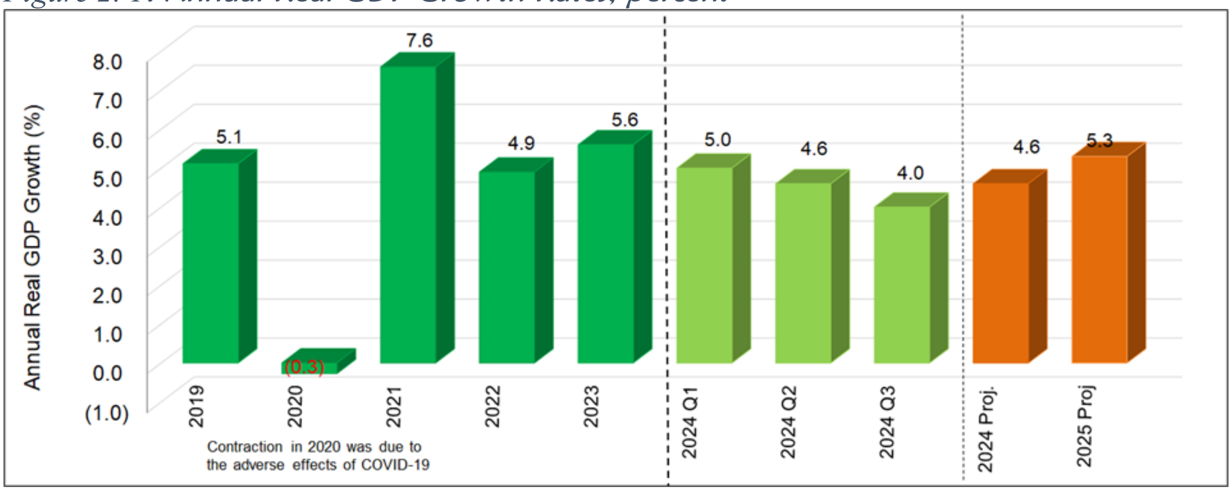
Source of Data: Kenya National Bureau of Statistics

The primary sector grew by an average of 4.2 percent in the first three quarters of 2024 (5.0 percent in the first quarter, 4.4 percent in the second quarter and 3.2 percent in the third quarter) mainly supported by strong agricultural activities despite a contraction in mining and quarrying. In the first three quarters of 2024, the agriculture sector remained robust growing by 6.1 percent in the first quarter, 4.8 percent in the second quarter and 4.2 percent in the third quarter. This growth was supported by favorable weather conditions and the impact of Government interventions to lower the cost of production.

However, the sectors' performance was somewhat curtailed by heavy rains and floods between March and June 2024, that led to loss of livestock and damage to croplands.

Taking into account the performance of the economy in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy growth is estimated to expand overall by 4.6 percent in 2024 and 5.3 percent in 2025. These projections are mainly supported by: a robust services sector and recovery of manufacturing sector; robust agricultural productivity and improvement in exports. The outlook will be reinforced by implementation of policies and reforms under the priority sectors of the Bottom-Up Economic Transformation Agenda (BETA) and improvement in aggregate demand. Additionally, implementation of prudent fiscal and monetary policies will continue to support economic activity **(Figure 2.1).**

Figure 2. 1: Annual Real GDP Growth Rates, percent



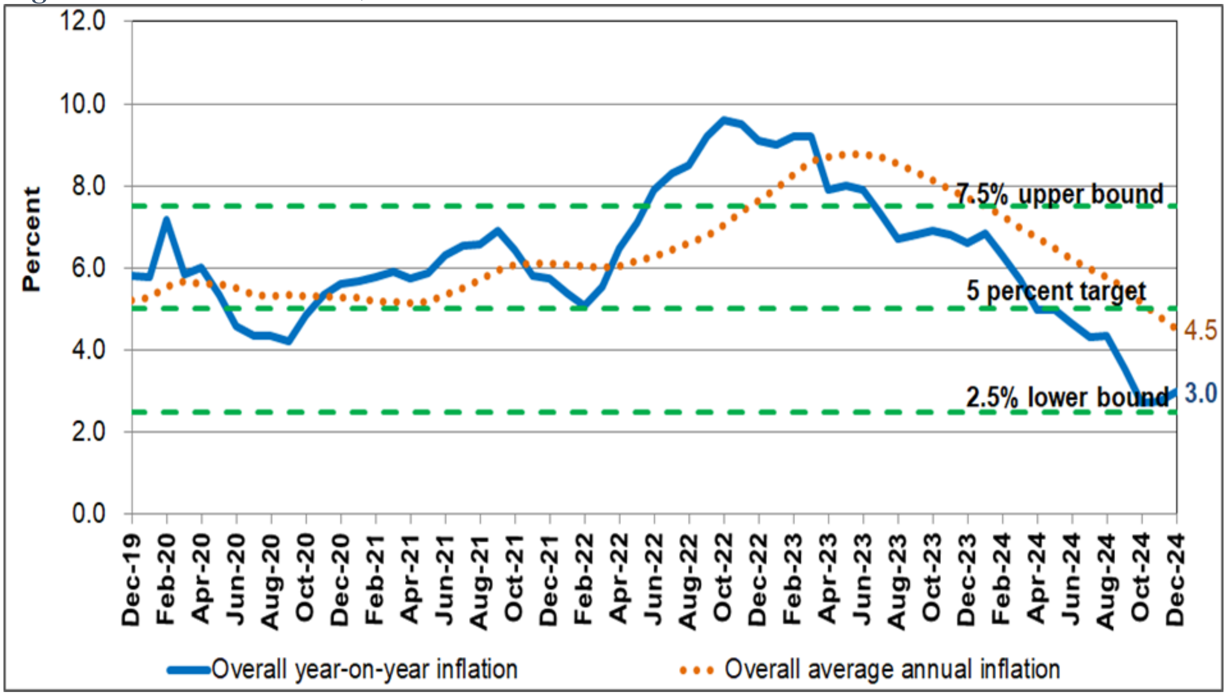
Source of Data: Kenya National Bureau of Statistics

2.4 Inflation Rate

Overall inflation declined and has remained below the mid-point of the target band of 5.0 percent since June 2024, mainly reflecting significant declines in energy prices and continued easing of food prices. Inflation declined to 3.0 percent in December 2024 from 6.6 percent in December 2023 and a peak of 9.6 percent in October 2022 **(Figure 2.2).** Easing inflation has been supported by abundant supply of food arising from favorable weather conditions, lower fuel inflation attributed to appreciation of the exchange rate and lower international oil prices, and the decline in non-food non-fuel (NFNF) inflation reflecting impact of previous monetary policy tightening.

Food inflation remained a key driver of overall year-on-year inflation though it declined to 4.8 percent in December 2024 from 7.7 percent in December 2023. The easing of food prices was supported by increased food supply arising from favorable weather conditions, continued Government interventions particularly through subsidized fertilizer, and the general easing of international food prices. Prices of most vegetable food items increased in the month of December 2024 compared to the same period in 2023 while those of non-vegetable food items declined significantly during the same period.

Figure 2. 2: Inflation Rate, Percent



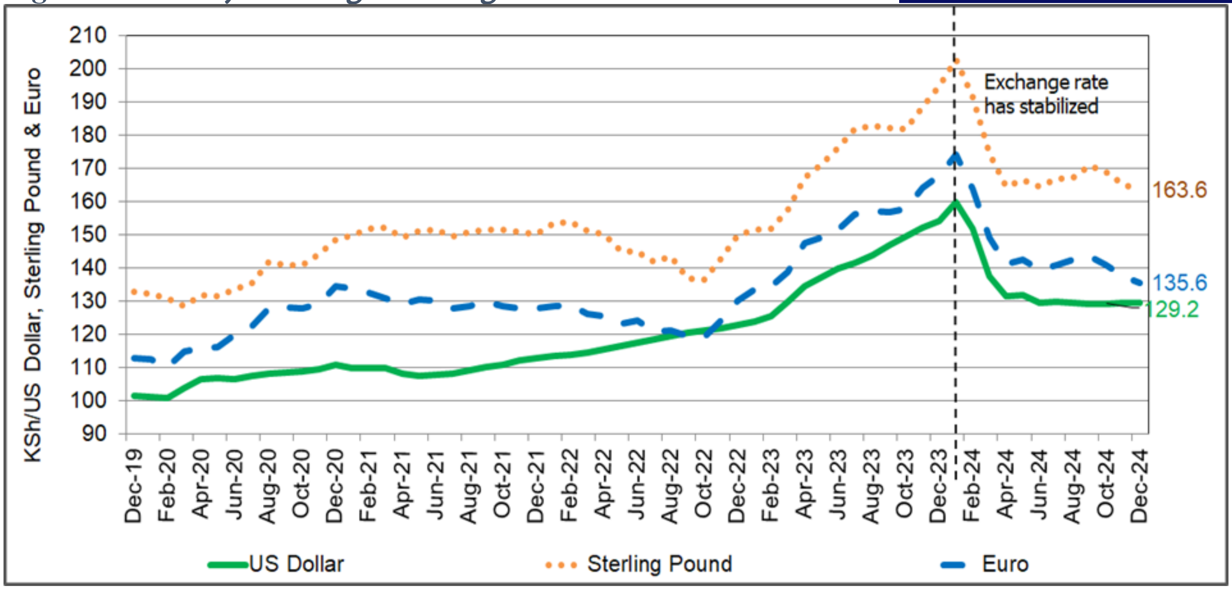
Source of Data: Kenya National Bureau of Statistics

2.5 Kenya Shilling Exchange Rate

The foreign exchange market remained stable in 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East. The Kenya Shilling exchange rate was weaker at the turn of the year but strengthened against the U.S. Dollar from mid-February 2024 and has now stabilized against major international currencies. In December 2024, the exchange rate against the US dollar averaged at Ksh 129.4 compared to an average of Ksh 159.7 in January 2024, an appreciation of 19.0 percent. Against the Euro, the Kenya shilling strengthened by 22.2 percent to exchange at an average of Ksh 135.6 in December 2024 compared to an average of Ksh 174.3 in January 2024 while against the Sterling Pound the Kenyan Shilling strengthened by 19.3 percent to exchange at an average of Ksh 163.6 compared to an average Ksh 202.9, over the same period **(Figure 2.3).**

The foreign exchange market was mainly supported by inflows from agricultural exports, remittances and portfolio investors while demand was driven by pickup in economic activities specifically in the manufacturing, wholesale, and retail sub-sectors. The appreciation and stability of the exchange rate has created confidence and triggered inflows of foreign direct investment and attracted investors to the Nairobi Securities Exchange. This appreciation has helped to reduce debt service costs, improve performance of domestic borrowing and stabilize interest rates.

Figure 2. 3: Kenya Shillings Exchange Rate

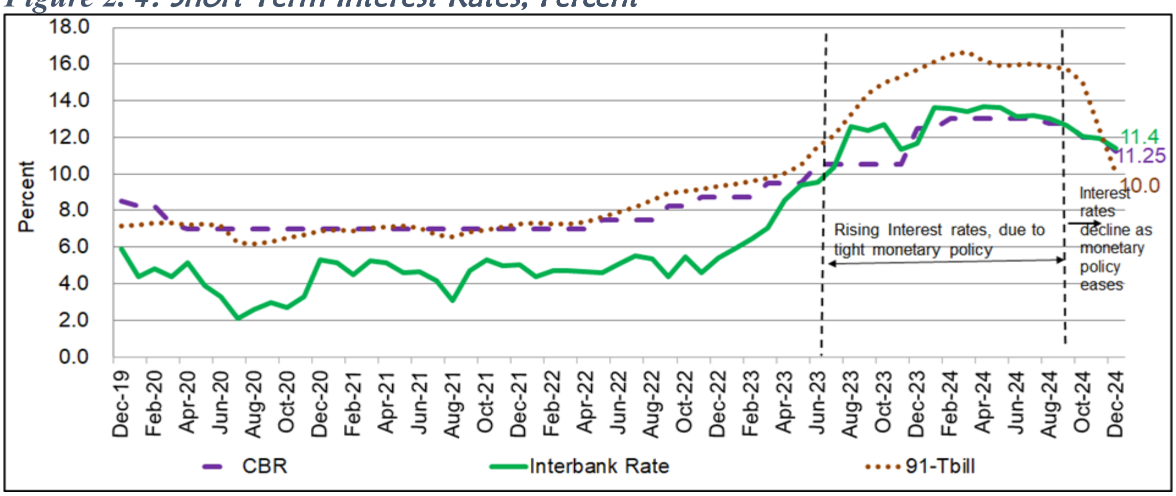


Source of Data: Central Bank of Kenya

2.6 Interest Rates

Interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 11.4 percent in December 2024 compared to 11.7 percent in December 2023 and has remained within the prescribed corridor around the CBR (set at CBR± 150 basis points). The 91-day Treasury Bills rate also declined to 10.0 percent in December 2024 from 15.7 percent in December 2023 **(Figure 2.4).**

Figure 2. 4: Short Term Interest Rates, Percent



Source of Data: Central Bank of Kenya

2.7 Fiscal Performance of County Government in FY 2023/2024

In FY 2023/2024, the County Government had a total budget of Ksh. 9,850,666,466 out of which Ksh 7,305,294,585 was CRA allocation Ksh. 558,329,869 was Own Source Revenue (OSR), Ksh. 947,401,565 was Other conditional grants, Ksh. 491,111,227 was Transfers from other government agencies and Ksh. 548,529,220 was CRF balances brought forward. From the total revenue, Ksh. 5,661,708,753 was Nandi County Executive recurrent budget, Ksh. 3,326,958,251 Nandi County Executive development budgets and Ksh.861,999,462 was the budget meant for the Nandi County Assembly.

2.8 National Government Revenue FY 2023/2024

Revenue from the National Government consisted of equitable shareable revenue of Ksh. 7,305,294,033 and total Conditional grants of Ksh. 616,126,131. The summary of transfers from the National Government including conditional grants is highlighted in T**able 2.3**.

Table 2. 3:National Government Revenue FY 2023/2024

	2023-2024	2022-2023
	Kshs	Kshs
Total exchequer releases for quarter 1	1,826,323,509.00	1,096,225,087
Total exchequer releases for quarter 2	1,205,873,516.00	1,601,534,540
Total exchequer releases for quarter 3	1,469,562,830.95	1,242,147,341
Total exchequer releases for quarter 4	3,419,660,308.00	3,339,353,533
Total	**7,921,420,163.95**	**7,279,260,501**

Source of Data: Central Bank of Kenya

Out of the Kshs. 7,921,420,163.95 received through exchequer, Kshs. 7,305,294,033.00 was the County equitable share with Kshs. 616,126,130.95 being receipts from domestic and foreign grants.

Table 2. 4 Budget performance against actual amounts

Revenue classification	Budgeted (Kshs)	Actual (Kshs)	Realization (%)
Exchequer releases	7,305,294,585	7,305,294,033	100
Transfers from other government agencies	491,111,227		-
Other conditional grants	947,401,565	616,126,131	65
Proceeds from Domestic Borrowing	-	-	-

Proceeds from Foreign Borrowing	-	-	
Own Source Revenue	558,329,869	621,666,879	111.34
Return to CRF issues	548,529,220	800,368	0.14
Total Receipts	**9,850,666,466**	**8,223,991,719**	**83**

2.9County Governments' Own Source Revenue (OSR)

Total OSR collected amounted to Ksh. 621,666,879 against a target of Ksh. 558,329,869. There was a surplus of Kshs. 63,337,010 in the 2023/2024 FY translating to 11.34% increase.

Table 2. 5: County Governments' Own-Source Revenue (OSR) per revenue stream

REVENUE SOURCE	2023/2024	2024/2025 (1st Half)
Business Permits	55,229,639	2,442,931
Administration control fees	12,242,920	2,163,100
Property	9,561,481	1,624,360
Land Rates	94,945,854	1,562,629
Parking Fees	47,335,322	10,682,100
Other fines, penalties & forfeitures	2,616,255	175,500
Conservancy Administration	6,118,100	89,000
Market Fees	19,490,530	5,989,421
Cess	104,028,371	37,999,771
Health Fees	228,990,721	45,981,216
Public Health service fees	62,000	677,000
Slaughter Fees & veterinary	1,594,642	894,718
Hire of county assets	24,328,456	11,798,521
Advertising	7,337,618	6,101,260
Physical planning	7,202,270	1,304,328
Tourism and Co-op Dev-park fees	344,730	181,000
Other Fees	237,970	57,650
TOTAL	**621,666,879**	**129,724,505**

Source: County Revenue office

The revenue collection trend shows a slight increase in revenue collections in the financial year 2023/2024 as compared to the previous financial year 2022/2023 as indicated in Table 2.6.

Table 2. 6: Local Revenue Collection as of 31st December 2024.

MONTH	FY 2022/2023	FY 2023/2024	FY 2024/2025
July	6,708,835	28,669,328	14,105,708
August	9,352,807	23,223,732	41,008,954
September	22,390,152	30,469,702	20,837,447
October	29,100,691	39,766,267	21,391,083
November	13,299,171	30,239,796	22,902,243
December	27,080,749	26,707,273	9,479,071
Total	**107,932,405**	**179,076,097**	**129,724,505**

Source: County Revenue office

The revenue collection trend shows a marginal decrease in quarterly collections for the current financial year as compared to the previous financial years. This however cannot be a clear indication of the overall performance for the financial year.

Challenges

- Human resources
- Departmental commitment to policies and procedures
- Departmental structure- Enforcers command structure
- Political interference
- Unfavorable environment for OSR
- Access to revenue accounts for accurate reporting
- Outdated rates/Valuation Roles.
- Incomplete land records.
- Farm management challenges for Kiborgok and Kaimosi tea farms.

Interventions

- Update valuation rolls
- Public sensitization and engage stakeholders on rates.
- Establish a feedback mechanism for information sharing
- Set up amenity clinics to handle SHA & health insurance clients
- Critical review of the Revenue Collection system.

- Factor in the possible effects of the electioneering circle on achieving set targets.
- Need for capacity building, equipping and proper placement of SHA Clerks
- Financial estimates also be revised to reflect the current and foreseeable future

2.10 County Expenditures for FY 2023-2024

Total expenditure was Ksh. 7,817,597,260 against A total receipt of Ksh. 8,223,991,719 representing an under spending of Ksh. 406,394,459. The overall absorption rate was 95 percent.

Overall recurrent expenditure amounted to KES. 5,447,556,271 representing an under spending of KES 214,152,483 (3.78 percent) deviation from the approved recurrent expenditure of KES 5,661,708,754 while Development expenditure amounted to KES. **1,523,980,192** representing an under spending of KES **1,802,978,059** (54 percent) deviation from the approved Development expenditure of KES **3,326,958,251.**

Table 2. 7: Statement of Receipts and Payments

	2023/2024	2022/2023
	Kshs.	Kshs.
Receipts		
Exchequer releases	7,305,294,033	6,990,869,041
Transfers from other government agencies	616,126,131	396,386,680
Other grants	-	-
Proceeds from Domestic Borrowing	-	-
Proceeds from Foreign Borrowing	-	-
Own Source Revenue	301,771,187	198,831,772
Return to CRF issues	800,368	590,761,464
Total Receipts	**8,223,991,719**	**8,176,848,957**
Payments		
Compensation of employees	3,933,307,091	3,514,768,261

	2023/2024	2022/2023
Use of goods and services	1,104,264,960	1,518,007,460
Subsidies	11,486,891	6,263,018
Transfers to other government entities	493,325,453	230,000,000
Other grants and transfers	-	589,372,404
Social security benefits	-	-
Other payments	521,140,659	-
Acquisition of assets	908,011,409	1,410,392,949
Transfers to County Assembly	851,322,029	689,072,186
Total Payments	**7,822,858,492**	**7,957,876,278**

:Table 2. 8 Statements of Receipts and Payments as At 31st December 2024.

Revenue/expense item	Actual on comparable basis
	D
Revenues	
Opening balance (Non-refundable special purpose accounts)	69,294,563.3
Transfers from CRF	2,262,729,841
Miscellaneous Revenue	-
Other income	-
Total revenues	**2,332,024,404**
Expenses	
Employee costs	1,173,667,762.8
Use of goods and services	307,150,845.2
Transfers to other Government Entities	84,971,986.5
Other Grants and Subsidies	10,000,000.0
Finance costs	-
Inventory	157,710,458.4
Total	**1,733,501,052.9**
Capital items	
Acquisition of PPE	491,185,957.5
Acquisition of Intangible assets	-
Purchase of investments	-

Repayment of borrowings	-
Total expenses Development	**491,185,957.5**
Total Expenses	**2,224,687,010.4**

Implementation of FY 2024/2025 Budget and Emerging Fiscal Challenges

Budget execution for the quarter ended 31st December 2024 progressed well. Revenues recorded marginal decrease as compared to the previous financial year impacted by late disbursement by the National Treasury coupled with workforce shortage during the process of wage bill harmonization exercise affected attainment of own source revenues. The Government has embarked on expenditure rationalization and prioritization to ensure that expenditures are on the most impactful programmes that yield the highest welfare benefits to the people of Nandi.

Most spending during the first half was majorly recurrent in nature with employee cost taking a bigger percentage. Some of the notable challenges faced in the implementation of the County Projects and programmes included;

- Rejection of Finance bill, Late approval of County Allocation of Revenue Act 2024 and County Government additional Allocations Act resulted to late disbursement of resources to the County affecting implementation.
- High expectation from the Public for development and other socio-economic programmes
- Delays in disbursement of funds from the National government;
- Inadequate financial resources;
- Low domestic revenue collection;
- Inadequate policy and legal framework.

2.11 County Economic Situation

Nandi County, located in the Rift Valley region of Kenya, is characterized by a rapidly growing population, a strong agricultural base, and an evolving economic landscape. The county's projected population for 2023 stands at 951,460, with a working-age population of 408,721 individuals. This workforce, comprising 209,713 males and 199,008 females, forms the backbone of the county's economic activities. The county's economic growth has been notable over the years, yet challenges such as fluctuating poverty rates and sectoral imbalances remain.

The economic performance of Nandi County has exhibited steady growth over the past five years. The Gross County Product (GCP), which reflects the total economic output of the region, has grown significantly. In 2019, the county's GCP was KSh 138.37 billion, increasing to KSh 149.12 billion in 2020, KSh 164.57 billion in 2021, KSh 189.77 billion in 2022, and reaching KSh 218.81 billion in 2023. This consistent growth represents an average five-year GCP of KSh 172.53 billion.

Despite this growth, the county's contribution to the national Gross Value Added (GVA) has remained relatively stable at around 1.5%, only rising slightly to 1.6% in 2023. This indicates that while Nandi's economy is expanding, its relative significance in Kenya's overall economic framework remains largely unchanged. To increase its share, the county needs to diversify its economic activities and enhance value addition across various sectors.

Nandi County's economy is primarily driven by agriculture, which contributes the largest share of its GCP. In 2023, agriculture, forestry, and fishing generated KSh 122.05 billion, making up over 55% of the total county output. This underscores the region's reliance on agrarian activities, particularly tea, maize, dairy farming, and horticultural production. However, agriculture's dominance also exposes the county to vulnerabilities such as fluctuating market prices and climate change effects.

Other significant contributors to the county's economy include the transport and storage sector, which generated KSh 19.82 billion in 2023, and manufacturing, which accounted for KSh 16.63 billion. These sectors provide employment and support the distribution of agricultural and industrial goods within and beyond the county. Wholesale and retail trade also plays a role, contributing KSh 4.86 billion, reflecting growing commercial activities.

The real estate sector has emerged as an important player, generating KSh 8.2 billion in 2023, signaling increased urbanization and demand for housing and commercial property. Additionally, the public administration and defense sector contributed KSh 12.88 billion, while the education sector generated KSh 11.14 billion, indicating the significance of government and institutional activities in the county.

Healthcare and social services contributed KSh 5.85 billion, highlighting the investment in public health infrastructure. Meanwhile, financial and insurance activities brought in KSh 1.92 billion, professional and technical services KSh 2.43 billion, and administrative support services KSh 1.45 billion. Other service activities contributed KSh 3.49 billion. However, mining and quarrying remain underdeveloped, generating only KSh 923 million, along with electricity supply at KSh 754 million.

Despite economic growth, poverty remains a pressing concern in Nandi County. Over the years, the county's poverty rate has shown fluctuations. In 2015/16, the poverty rate stood at 36.0%, dropping slightly to 35.4% in 2019. However, it rose again to 37.7% in 2020 before declining to 35.7% in 2021. By 2022, the poverty rate had increased to 39.1%, slightly below the national average of 39.8%.

This trend suggests that while the economy is expanding, the benefits are not being distributed equitably among the population. Factors contributing to persistent poverty include limited employment opportunities, inadequate industrialization, and an over-reliance on rain-fed agriculture. The growing population also places pressure on available resources, requiring strategic interventions to ensure sustainable development.

To enhance its economic prospects, Nandi County needs to leverage its existing strengths while addressing sectoral weaknesses. Given the county's strong agricultural base, investments in agro-processing industries can enhance value addition, increase farmers' incomes, and create more employment opportunities. Encouraging agribusiness and modern farming techniques, including irrigation and mechanization, can improve productivity and resilience against climatic shocks.

The transport and manufacturing sectors present opportunities for further growth. Improving road networks and connectivity can facilitate trade and mobility, while industrialization initiatives can attract investors to establish factories and processing plants within the county. Additionally, real estate growth indicates increased demand for housing and commercial infrastructure, making urban planning and development a key area for investment.

The service industry, particularly education, healthcare, and financial services, also holds growth potential. Expanding access to quality education and vocational training can equip the workforce with relevant skills for emerging job markets. Strengthening healthcare infrastructure will improve public health outcomes and create jobs in the medical sector.

Additionally, tourism development presents an untapped opportunity. The county's scenic landscapes and cultural heritage can be leveraged to promote eco-tourism, sports tourism, and recreational activities, thereby diversifying economic activities and increasing revenue.

Policy Recommendations

To foster inclusive and sustainable economic growth, Nandi County should prioritize the following policy interventions:

1. **Enhancing Agricultural Productivity:** Modernizing agriculture through mechanization, irrigation, and value addition will increase output and resilience to climate variability. Encouraging cooperatives and access to affordable credit can empower farmers.
2. **Boosting Industrialization and Value Addition:** Establishing agro-processing plants, dairy processing factories, and textile industries will create employment and reduce post-harvest losses.
3. **Expanding Infrastructure and Trade Networks:** Investing in roads, energy, and digital connectivity will enhance trade and attract investors.
4. **Promoting SMEs and Entrepreneurship:** Supporting small and medium enterprises through access to funding, training, and favorable policies can drive economic inclusivity.
5. **Diversifying Economic Sectors:** Encouraging investments in underdeveloped sectors like mining, renewable energy, and tourism can reduce overdependence on agriculture.
6. **Enhancing Public Service Delivery:** Strengthening education, healthcare, and social welfare programs will improve living standards and economic resilience.
7. **Investing in Human Capital Development:** Creating skill development programs and enhancing access to education will prepare the workforce for future economic opportunities.
8. **Strengthening Financial Inclusion:** Expanding financial literacy programs and increasing access to microfinance and banking services will encourage entrepreneurship and economic participation.

Nandi County has experienced significant economic growth, with its GCP increasing by 58% over five years. However, challenges such as rising poverty levels, limited industrialization, and sectoral imbalances persist. Addressing these issues through strategic investments, economic diversification, and policy reforms will ensure sustainable development and improved livelihoods for residents. By leveraging its workforce, enhancing infrastructure, and promoting value addition, Nandi County can unlock its full economic potential and contribute more meaningfully to Kenya's national economy.

With targeted interventions in agriculture, industrialization, service expansion, and infrastructural development, the county can achieve long-term prosperity. Strengthening policies that support inclusive economic growth will ensure that all residents benefit from economic advancements, fostering a balanced and sustainable future for Nandi County.

2.12 Sector Achievements

2.12.1 Administration, Public Service and E-Government

During the review period, the county significantly improved **public service delivery** through enhanced ICT connectivity and awareness by installing an LED screen in Kapsabet and establishing an ICT center in Kobujoi. Additionally, operational efficiency has been boosted by upgrading the county portal and website, while human resource management has been optimized with the implementation of a Human Resource Management System (HRIS).

In order to promote **urban coordination and planning**, solid waste management has been enhanced with the construction of an ablution block at Kurgung Centre.

2.12.2 Agriculture and Cooperative Development

In the review period**, Cooperative development** through Education and Training (NAVCDP Project) yielded significant outcomes, including the promotion of 31 cooperative societies, a 6.1% increase in share capital and deposits, a 5% rise in turnover, and a 3.5% growth in membership. , cooperative members enjoyed improved access to financial and healthcare services. Another phase of the project led to the promotion of six additional cooperative societies, with share capital increasing by 4%, turnover by 3%, and membership by 2.7%.

In livestock development, the Kabiyet milk processing plant was completed and seven milk coolers were installed through NARIGP support. The Kapsabet chicken processing plant processed and marketed 25 tons of poultry, with 10,000 birds aggregated.

In crop production, the Lolduga avocado packhouse was nearing completion, 149,000 farmers accessed subsidized fertilizers, and the Chebonet coffee milling plant became operational, with 295,000 coffee seedlings distributed.

Veterinary services saw 120,000 animals vaccinated, 56 dips renovated, two new dips constructed, and 2,200 liters of acaricides distributed, with 10,000 animals receiving services.

Additionally, several flagship projects were underway, with the NCC factory nearing completion. The NCCU Factory in Chebonet and the Poultry Processing Plant were commissioned. The Avocado Packhouse was handed over. Continued investment in these projects strengthened cooperative development, enhanced agricultural productivity, and improved livelihoods.

2.12.3 Culture, Gender and social welfare

Gender and social welfare were promoted through development of a Gender Action Plan that was initiated in partnership with NOREB through Rural Women Peace Link, establishment of gender desks and development of Nandi County Gender Action Plan. National Celebrations were hosted to recognize the contributions of women in nation-building, including International Women's Day, observed annually on March 8th, and PWD Day to honor persons with disabilities. Sensitization efforts were reinforced in collaboration with FAO, VSO, and RWPL, facilitating regular grassroots forums aimed at raising awareness of the rights and challenges faced by persons with disabilities and their communities.

The Issuance of assistive devices was facilitated, with 28 persons with disabilities (PWDs) receiving lower limbs and 368 wheelchairs, in partnership with JAIPUR Nairobi. The Collection of Safe Voices for Girls was conducted, leading to the prospective establishment of a Safe Space and Rescue Centre for victims of Gender-Based Violence (GBV) in Nandi. Additionally, 3,000 sanitary pads were distributed in schools in partnership with Eastern Produce Kenya. A dormitory was constructed at Chemundu Integrated Vocational Center to support the welfare of students, while office space was fabricated to improve service delivery and the storage of assistive devices.

Mentorship Programs have been organized in collaboration with Rural Women Peace Link, with six capacity-building workshops held in each sub-county. These programs focus on empowering women, girls, and boys on critical topics such as Sex & Gender-Based Violence (SGBV), reproductive health, family planning, entrepreneurship, teenage pregnancies, and drug and substance abuse. A Gender Technical Working Group has been established in Nandi County, with members meeting on a monthly basis. The Rehabilitation of Street Children is ongoing, with 55 street children in Kapsabet Town profiled for repatriation and reintegration into families and communities, in partnership with the national government.

Acquiring and Issuance of Assistive Technologies is being decentralized, with the identification and assessment of Persons Living with Disabilities (PWDs) conducted at accessible health facilities at the ward level. The distribution of assistive devices is ongoing in partnership with Bethany Kids & NCPWD. The Establishment of a Safe Space and Rescue Centre for victims of Sex and Gender-Based Violence (SGBV) in Nandi is in progress, with renovation currently ongoing. Policy Development is underway, including the Nandi County Gender Mainstreaming Policy, which will guide the County Government of Nandi (CGN) and its partners in allocating resources for gender mainstreaming and empowerment initiatives. Additionally, the Volunteerism Policy is being implemented.

The celebration of International Week for Deaf Awareness was organized in collaboration with the National Council for Persons Living with Disabilities (NCPWD) and Kapsabet School for the Deaf, highlighting the importance of inclusivity and awareness for persons with disabilities.

The **heritage development, promotion, and preservation** initiatives in 2023-2024 encompassed the conservation and promotion of cultural heritage through participation in the KOCOSCA festival 2023 held in Meru, documentation of various tangible and intangible cultural elements, identification and documentation of cultural sites and monuments, as well as the sensitization and recommendation of 50 cultural practitioners for registration; honoring heroes and heroines through the holding of the Koitalel Samoei commemoration and the renovation of the Koitalel Samoei and Jean Marie Seroney mausoleums; enhancing policy and regulatory frameworks through the gazettement of the Nandi Culture and Heritage Policy 2024 and the drafting of the Nandi Culture and Heritage Bill; enhancing the capacity of cultural practitioners and administrators by holding the Male Circumcisers workshop on February 22, 2024, at the Allen Hotel, Kapsabet, and conducting in-house training for eight cultural officers on UNESCO international conventions on culture; developing cultural infrastructure by fencing the Kamatargui Culture and Arts Centre site in Kapsabet; addressing emerging cultural issues by working with various councils of elders, including the Nandi Kaburwo, Luhya, Terik, Talai, and Kokwetab Boisiek; undertaking cultural exchange programs with the Ogiek community in Chelabot, Mt. Elgon, during the Kapkugo community festival, where the Nandi Kaburwo Council of Elders participated and exchanged with their Ogiek counterparts; conserving cultural heritage through the holding of the Taptengelei Cultural Festival and exhibitions at the Kapkugo and Taptengelei cultural festivals; building the capacity of cultural performing artists in Tindiret and facilitating one officer's attendance at the Kenya School of Government for the Strategic Leadership Development Programme (SLDP) course; enhancing policy and regulatory frameworks by reviewing the Nandi Culture and Heritage Bill to align with existing national and international legal frameworks; and honoring heroes and heroines by organizing and holding the Koitalel Samoei Celebrations on October 19, 2024

The sector improved **Library Services** by increasing user attendance from 5,020 to 6,946 through user education and interactive meetings, improved service delivery and attachment fees as resulted to increase in revenue collection from Ksh. 70,000 to Ksh. 120,500. Furthermore, a Memorandum of Understanding (MOU) was drafted with the Kenya National Library Services (KNLS) to enhance access to informational resources, leading to a donation of 1,200 CBC curriculum books valued at Ksh. 2,000,000 on February 6, 2025. Furthermore, the department has mentored 30 attachees by the third quarter, compared to 23 in the same period last financial year.

2.12.4 Finance and Economic planning

The Finance and Economic Planning programmes and their objectives included **Financial Management and Reporting**, which aimed to strengthen financial management and reporting, and **Policy Formulation, Planning, Monitoring, and Evaluation**, which aimed to strengthen policy formulation, planning, monitoring, and evaluation. Key achievements included conducting public participation in all 30 wards in the county to identify priority projects for the CIDP 2023-2027 and ADP 2025/2026, conducting the public participation process in all six sub-counties during the 2024/2025 budget-making process, completing key policy documents for planning and budgeting, including the County Integrated Development Plan (2023-2027), Annual Development Plan 2025/2026, County Budget Review and Outlook Paper, County Fiscal Strategy Paper 2024, Financial Statements, Annual Estimates and Reports, and the Finance Bill, operationalizing the e-Procurement system and achieving 75% payments through IFMIS, thus enhancing transparency and accountability, adopting the e-CIMES for monitoring and evaluation of county programmes and projects, establishing an asset management unit and beginning the valuation of county assets and liabilities, and increasing the amount of own-source revenue collected annually from KShs. 356 million to KShs. 621 million against a target of KShs. 558 million as a result of a partnership with the National Bank of Kenya for upgrading the revenue system, acquiring an additional 40 Point of Sale (POS) gadgets, and automating and integrating revenue streams with Mpesa and bank collection channels.

2.12.5 Health and Sanitation

During the review period, **Curative and rehabilitative health services** improved, as evidenced by the outpatient utilization rate increasing from 1.6% to 1.7% due to better patient care, while maternal mortality has decreased from 26% to 12% due to increased awareness of maternal and reproductive health

Preventive and promotive health services improved significantly, with latrine coverage increasing from 75% to 80% due to awareness creation. The number of food premises, food inspections, and school inspections also grew. Community Health Promoter (CHP) coverage expanded as household visits increased. Family planning coverage rose from 46.52% to 47.86% due to heightened awareness, while early detection of terminal diseases improved as cervical cancer screenings increased from 687 to 4,551 clients. Malnutrition among children under five decreased through reduced micronutrient deficiencies, strengthened nutrition counseling, and peer support for non-communicable disease (NCD) clients. Community and institutional literacy programs expanded from 0 to 18 institutions, and acquired infections declined due to enhanced infection prevention efforts.

Additionally, demand for health services grew, marked by the observance of 10 World Health Days, which contributed to improved health literacy among community members from 52% to 65%. The uptake of the HPV vaccine among 10- to 14-year-old girls increased, immunization rates improved as defaulter cases reduced, and HIV prevalence dropped from 2.8% to 2.6% by increasing the number of clients on ART from 14,230 to 15,000 and boosting viral load suppression from 94% to 97%. The occurrence of gender-based violence (GBV) decreased due to enhanced knowledge and improved survivor safety measures.

Furthermore, awareness of hypertension and diabetes risk factors rose by 80%, and the sensitization of non-teaching staff on food safety and hygiene increased from 30% to 33%, alongside a rise in food and water sampling in schools from 0 to 8. School-based deworming expanded from three to six sub-counties. Malaria incidence rates declined from 30% to 25% as the utilization of LLNs rose from 66% to 72%, leading to fewer malaria cases in pregnancy. AFP/Measles detection improved from 60% to 80%, and the reporting of notifiable diseases increased from 85% to 95% due to more frequent weekly reporting.

Health administrative services advanced considerably, with universal health coverage expanding through the operationalization of 2 out of 6 Primary Care Networks. Human resource capacity was strengthened by training staff in specialized fields. Health infrastructure was expanded and developed, with new health facilities being equipped and opened. Health governance was reinforced through the gazettement and inauguration of hospital management boards. Additionally, the supply of essential health products and technologies increased by ensuring a continuous supply.

2.12.6 Sport, Arts and Youth Affairs

In order to enhance **Sports development**, the department focused on talent identification and nurturing through organized ward and sub-county football competitions, with 180 male teams and 72 female teams participating under the national Talanta Hela initiative. The county team participated in regional and national competitions, leading to three girls under 19 years joining the national talent academy and one player being selected for the national Harambee Starlets under-19 team.

Additionally, the county hosted and supported the 3rd edition of the Mountain Run, the Betika 15km road race, and an under-14 chess tournament at the Eliud Kipchoge facility. Other major events included the county cross-country championship, county and regional secondary school games, the CITAM Kapsabet Half Marathon, and the hosting of the Special Olympics team that represented Kenya in the international Special Olympic Games.

The Eliud Kipchoge Sports Complex was further operationalized, providing conference and hostel facilities for the national Paralympic team preparing for the Paris Olympics. Training initiatives were also undertaken, with 62 athletic coaches and games teachers receiving certification in partnership with Athletics Kenya, while 1,240 athletes, stakeholders, coaches, and managers were sensitized on doping and substance abuse in collaboration with ADAK. The Eliud Kipchoge Sports Complex continued to facilitate athlete training, with over 400 participants weekly, alongside improvements such as gym renovations, painting, gypsum construction, and beautification to enhance its appeal. The facility hosted 18 training sessions during the 2023/2024 financial year. Further investments included the purchase of office furniture, branding and signage for the complex, and the distribution of sports equipment to registered teams, Talanta Hela participants, and KICOSCA teams.

The department also hosted and supported the National Mountain Run 4th edition in Tindiret, where talent was monetized through cash prizes and other awards for 340 participants in January 2025. Additionally, it hosted and supported the National Cycling Competition launch in November 2024. Further investments included the purchase of office furniture, branding and signage for the Eliud Kipchoge complex, and the distribution of sports equipment to registered teams, Talanta Hela participants, and KICOSCA teams, as well as teams in five wards.

In **promoting youth development and empowerment**, Nandi County Youth Service (NCYS) has been actively engaging over 700 youth in casual employment to enhance life skills. Additionally, through a partnership with the KCB Foundation, NCYS has trained over 400 youth under the 2jiajiri program. Meanwhile, the county's youth policy is currently in its draft form.

2.12.7 Trade, Enterprise development and Tourism

The **Trade Development and Promotion** initiatives were realized through investment in trading infrastructure, including the construction of modern and rural market stalls, Boda-boda shades, jua-kali work sites, and market sanitation facilities, with completed and operationalized workspaces for MSMEs across the county, notably in Ndurio, Kabiyet, Kilibwoni, Maraba, and Kurgung, as well as several Boda-boda shades to provide a clean and decent business environment; in collaboration with the National Government – State Department for Housing and Urban Development, the department is also advancing the Economic Stimulus Project for constructing markets in Mosoriot, Chepsonoi, Kaiboi, and Kobujoi, while further promoting trade through the establishment of the Nandi County Digital Marketplace, enabling cooperatives to sell directly to consumers, bridging the gap between traditional and digital markets, and fostering business growth through open-air markets in various trading centers such as Soiyet, Sironoi, Sangalo, Seiyot, and Kipkaren-mzee.

Additionally, the department ensured fair trade practices and consumer protection by conducting routine inspections, calibration, and stamping of weighing scales and other equipment, complemented by consumer sensitization campaigns and the acquisition of Weights & Measures equipment; further strengthening trade, the department organized the Annual Trade Exhibition and Business Gala in April, fostering networking and policy discussions among stakeholders in the MSME sector, including the Chamber of Commerce and Micro and Small Enterprises Authority, while continuing infrastructure projects such as the Kapsabet Multi-storied Market Complex, Maraba ESP Market, and Nandi-Hills ESP Market, along with open-air markets in Soba-river, Mosombor, and Chepkong'ony

Industrial development was improved through a partnership with the National government in implementing key projects, including the Nandi Textiles unit in Mosoriot, which is taking shape to create job opportunities and generate revenue, now in its final phase of completion focusing on auxiliary works and amenities, with final installations of textiles equipment and workshop underway; once complete and operational, the project will directly create 100 job opportunities and hundreds of indirect jobs, while a major milestone in its operationalization is the legislation of The Nandi County Textile Bill, which has already been gazetted following approval by the county assembly; simultaneously, the County Aggregation and Industrial Park (CAIP) at Chemase is being established to drive industrial investments, enhance the potential of manufacturing and agriculture, increase employment creation, boost farmers' income, and support the export of agro-processed products, with construction already in progress, having completed excavation and earthworks and reaching over 20% completion, while after delays in implementation, project works have resumed, with the foundation and sub-structure at 50%, perimeter walling at 86%, office and ablution slabs at 20%, and go-down beam works fully complete.

Tourism development and promotion was enhanced through investing resources in comprehensive research to profile and document tourist attraction sites in Nandi County, leading to the development of the Nandi County Digital Tourism Platform (Profile & Tourism Circuit). Additionally, the county government, through the department is establishing the Kamatargui

Animal Rescue Centre (PDP No. Kap/126/2023/02, Approval 69, Kapsabet Town), which will serve as an income-generating venture by attracting domestic and international tourists, students, researchers, nature and animal lovers, and filmmakers while also providing a permanent home, food, medical care, and rehabilitation for wildlife in the area. To further brand and market Nandi County as a prime tourism destination, the department has collaborated with the Kenya Tourism Board (KTB) to promote its diverse attractions, with recent initiatives including the Barng'etuny Half Marathon and Hill Climb.

2.12.8 Transport, Public Works and Infrastructure Development

The sector improved road network and improved accessibility across the county through grading of 613.6 kilometers, gravelling 48.7kilometers and dozing18.6 kilometers.

2.12.9 Office of the County Attorney

The legal department provided legal support and representation to the County Government of Nandi, including the payment of legal fees, judgments, and decrees against the County Government. Additionally, it undertook **policy and legislative formulation and drafting**, including the preparation of the Nandi County Water and Sanitation Services Bill, 2024; Nandi County Water and Sanitation Services Regulations, 2024; Nandi County Veterinary and Agricultural Fund Act, 2024; Nandi County Veterinary and Agricultural Fund (Amendment) Bill, 2024; Nandi County Textile Act, 2024; Nandi County Education Fund (Amendment) Bill, 2024; Nandi County Equitable Development Act, 2023; Nandi County Equitable Development Regulations, 2024; Nandi County Vocational Training Centres Capitation Policy, 2024; Nandi County Early Childhood Education Policy, 2024; Nandi County Early Childhood Education Bill, 2024; Nandi County Climate Change

Regulations, 2024; Nandi County Climate Change Fund (Amendment) Bill 2024; and Nandi County Wetlands Management and Conservation Regulations, 2024.

The County defended its interests in various **litigation and dispute resolution** cases, including:

Kaps ELC E008 of 2023 - Lawrence Isindu v. County Government of Nandi,
Kaps ELC E008 of 2021 - Alexander Sego v. County Government of Nandi,
Kaps CMCC 36 of 2018 - Bishop David Chemiati v. County Government of Nandi,
Kaps ELC 003 of 2022 - Rev. Benjamin Samoei v. County Government of Nandi,
Kaps ELC 120 of 2021 - S.D.A v. County Government of Nandi,
Kaps CMCR E37 of 2023 - Republic v. Ibrahim Kipkurui & 2 Others,
Kaps CMCR E150 of 2022 - Republic v. Joseph Kipchumba Sang,
Kaps ELC E001 of 2021 - Bernard K. Chirchir v. County Government of Nandi,
Eld CMCC E350 of 2023 - Emmanuel Kiptarbei v. County Government of Nandi,
Kaps ELCPEC E002 of 2023 - Abdul Aziz Noor v. County Government of Nandi,
Kaps HCCAPP E018 of 2023 - William Kiprono Melly v. Anthony Kagondu Ndegwa,
Kaps HCAPP E020 of 2023 - State Law v. Anthony Kagondu Ndegwa & Another,
Kaps ELCPET E001 of 2023 - Kimwatui Squatters v. County Government of Nandi & Others,
Eld ELRCPET E002 of 2024 - Shadrack Kiptolo Tarno v. County Government of Nandi & Others,
Kaps ELCLC E007 of 2024 - Joel Kenduywo v. County Government of Nandi,
Kaps HCJR E001 of 2024 - Republic v. County Government of Nandi Exparte Nicholas Kosgey & Another,
Nai ELRCPET E033 of 2024 & E032 of 2024 - State Law v. KPMDU,
Eld COACA E027 of 2024 - Geoffrey Kiplagat Serem v. County Government of Nandi,
Kaps ELC 015 of 2024 - County Government of Nandi v. Dorice Ronoh Morong,
Kaps MCELC E039 of 2024 - Philip K. Murrey v. County Government of Nandi,
Kaps MCELC E040 of 2024 - Rose Jepleting v. County Government of Nandi,
Kaps MCELC E041 of 2024 - Estiben Kipkirong Sang v. County Government of Nandi,
Kaps MCELC E042 of 2024 - Amos Kipchirchir Korir v. County Government of Nandi,

Kaps MCELC E043 of 2024 - Lawrence Kibor Nganai v. County Government of Nandi
Kaps MCELC E044 of 2024 - Stephen Kipkemboi Tuwei v. County Government of Nandi,
Kaps MCELC E037 of 2024 - Hadijah Chepkasi Mohammed v. County Government of Nandi,
Eld HCCA E137 of 2024 - County Government of Nandi v. Julius Kipsambu,
Kaps HCPET E001 of 2024 - Joseph Kiplagat Kosgei v. County Government of Nandi,
Kaps ELCPET E002 of 2024 - Julius Kiptabot Rop v. County Government of Nandi,
Kaps CMMISC E027 of 2024 - County Government of Nandi v. Kibos Sugar & Allied Company Limited.

These cases spanned various courts, including environmental, land, criminal, civil, employment, and commercial disputes, reflecting the County's commitment to defending its legal interests.

Provision of **legal advisory services** on various matters, included the reappointment of the County Secretary, the formation of the Nandi County Housing Committee and appointment of its members, vacancy in the office of the County Secretary, the legality of a partnership between Kaimosi TTC, Nandi County, and Viability Gap PLC, and the disposal of Kaimosi trees.

Additionally, legal advice was given on the formation of the Artisanal Mining Committee and appointment of its members, the transfer of the sewerage function from Kapsabet Municipality to KENAWASCO, a partnership between Zipporah Kering Foundation and Nandi County, the legality of the Nandi County Bursary Fund Committee, and the Eliud Kipchoge Keino Stadium contract dispute.

Further advisory services covered the approval of Hela Capital Ltd's application for authority to use the Salary Advance Check-Off System, the Kormaet Ware project contract dispute, the Chepng'etuny water project tender stalemate, the Kobujoi Chebisaas water project tender stalemate, and the sub-contracting of the contract for the completion of the Governor's building.

Moreover, legal counsel was provided on the operationalization of the Eliud Kipchoge Gym, the membership of land control boards and the role of the county government in their appointment, and the contract dispute regarding proposed infrastructure works within Kapsabet Municipality.

During the review period, the sector drafted contracts for **commercial transactions** with Teramas Construction Company Ltd, Linkman Technologies Limited, Tromex Designs Ltd, Rukjin Company Limited, Ramaxco Limited, Samvi Holdings Limited, Teramas Construction Company, Ganiam Limited, Inside Page Limited, Hlybre Inist Ltd, Ganian Limited, Sterub Enterprises Limited, Wiksper Investment Limited, Malisha Company Limited, Transafrica Motors Ltd, Asis Developers Limited, Eulynne Holdings Limited, Jalite Ventures Limited, Suamo Contractors Limited, Kincic Geospacial & Engineering Ltd, M/S Brevicks Enterprises Limited, M/S Competency Group Limited, M/S Delsfree Company Limited, Diamond Winners Enterprises Limited, Eastline Solutions Limited, Eulynne Holdings Limited, Ketanik Holdings Limited, Kishel Logistics Limited, Marton Agencies Limited, Pamason Company Limited, Shanzie Investment Limited, Suamo Contractors Limited, Tabkures Enterprises Limited, Talai Logistics Limited, Interbuild Engineering Limited, Pillar Audio Visual Services Limited, House Of Technology Limited, Biomax Africa Limited, Jisco Enterprises Limited, Shawmand Enterprises Limited, Shawmand Enterprises Ltd, Sasmas Solutions Ltd, Limoraj Company Ltd, Wincel Ltd, Masar Contractors Ltd, Glegama Global Logistics & Investments Ltd, Spellion Kenya Limited, Kadifu Construction Limited, Masar Constructor's Ltd, Gilma Range Limited, Asmap Limited, En Prenisha Contr. Limited, and Ocean Drop Ventures Limited. Additionally, the County Government purchased four office laptops, one office printer, office furniture, and stationery. It also procured an office vehicle on hire and office fuel.

CHAPTER THREE
MEDIUM TERM STRATEGIC PRIORITIES

Development expenditure allocations in the County Fiscal Strategic Paper for FY 2025/2026 and over the Medium Term shall be shared amongst County Departments and agencies based on the County Integrated Development Plan (CIDP 2023-2027) and the County Annual Development Plan (ADP 2025/2026) as well as other strategic objectives and policy goals identified in the 2025 Budget Policy Statement.

Resource allocation in the CFSP for FY 2025/2026 and over the medium term, will be guided by the following two thematic areas;

I. **Seamless implementation of programmes supporting County Economic Growth**

The County will adopt a strategic and well-coordinated approach, prioritizing full operationalization and sustainability of capital projects. Emphasis will be placed on high-impact infrastructure projects that enhance healthcare access, reduce poverty, promote equity, and create employment opportunities. These projects include the Hospital Complex with a Mother and Baby Unit at KCRH, Nandi Cooperative Creameries (NCC) in Kabiyet, Coffee Milling Plant in Chebonet, Avocado Packhouse in Loldunga,Nandi Textile and Apparel Unit (NATEX) in Mosoriot, Eliud Kipchoge Modern Athletics Training Camp in Kapsabet and the Governor's Offices in Kapsabet. Additionally, the County will focus on the completion of Kobujoi and Chepterwai Hospital Complexes, as well as upgrading Mosoriot and Nandi Hills to municipality status.

II. **Completion and operationalization of ongoing and implementation of new Community Driven Programmes and Projects**

The development ceilings for departments and agencies in the FY 2025/2026 CFSP encompass the total cost of flagship projects alongside community-led, ward-based programmes and projects prioritized through statutory frameworks and public participation. These outlined priorities are designed to drive accelerated economic growth, ensure equitable resource distribution, reduce poverty, create employment opportunities and enhance social welfare. The focus remains on achieving the objectives of Nandi CIDP III and advancing the Bottom-Up Economic Transformation Agenda through the following strategic priorities:

Strategic Priority I: Road Infrastructure Development

Road infrastructure development is vital for economic and agricultural growth, social progress, and overall county development. A well-maintained road network enhances connectivity, lowers transportation costs, improves access to essential services, promotes trade expansion within and beyond county borders, creates employment opportunities, and supports ICT infrastructure development.

The County will increase investments in the road network by conducting routine maintenance, including grading, gravelling, and culvert installation. Opening new roads will further reduce business costs, improve rural connectivity, and enhance access to critical services.

In the Medium Term, road network investments will be strategically aligned to support agriculture by linking farmers to markets and ensuring services are more accessible to communities. In the current financial year, the County will allocate significant resources toward utilizing county roadwork machinery, as well as hiring and leasing additional equipment. This approach will ensure high-quality road maintenance, long-term sustainability and cost efficiency.

Strategic Priority II: Clean Water Access, Environmental Conservation, and Land & Physical Planning

The County has made significant investments in developing and commissioning water projects while also prioritizing the conservation of water catchment areas through the protection of springs and water bodies. The sector's strategy for FY 2025/2026 and the Medium Term focuses on ensuring the optimal operationalization and sustainability of previously funded water projects. Additionally, in collaboration with the National Government, the County will prioritize the completion and operationalization of major water projects, including Keben and Kabiyet, to expand access to clean and safe water for more households. Key initiatives will also include drilling boreholes and establishing a rural water company to manage water projects and promote environmental conservation.

Effective spatial and urban planning is essential for the provision of affordable housing and the enhancement of urban settlements. The County Government of Nandi has embraced digital technology in land administration, management, and planning. In this CFSP and over the Medium Term, priority will be given to the continued digitization of land records and their integration with the valuation roll to improve efficiency in land management and administration. The County will also leverage the GIS-based County Spatial Plan, which has digitally mapped and zoned land use, to guide sustainable development. At the local level, GIS-based Physical and Land Use Plans will be developed for urban centers to support infrastructure planning, including ICT, housing, sewer systems, roads, and electricity.

To facilitate these land management functions, the County has established a GIS laboratory to support the mapping and digitization of land records. This initiative aims to enhance tenure security, ensure equitable access to land and natural resources, and drive sustainable socio-economic development.

Furthermore, environmental conservation efforts will be strengthened through the mapping and demarcation of wetlands, restoration of degraded areas, and stakeholder sensitization on sustainable environmental practices

Strategic Priority III: Investment in Early Childhood Development Education and Vocational Training

A strong educational foundation in early childhood is essential for a child's smooth transition into primary school and sets the stage for lifelong learning, economic growth, and social development. Recognizing this, the County Government is committed to enhancing Early Childhood Development and Education (ECDE) across the region. Plans include the completion and equipping of ECDE centers, alongside capacity-building initiatives for ECDE teachers.

To equip the youth with the skills needed for the labor market, the County will prioritize the enhancement of Vocational Training Centres by providing necessary equipment and increasing bursary allocations. These efforts are vital in fostering a skilled, knowledgeable, and productive society.

Strategic Priority IV: Enhanced Investment in Healthcare for Quality and Accessible Services

A healthy population is vital for increased productivity and the long-term sustainable development of the County. To enhance access to quality healthcare, the County Government is committed to completing ongoing projects and equipping maternity units and laboratories across the region with modern medical facilities. Additionally, efforts will be made to ensure a well-trained and motivated healthcare workforce for improved service delivery.

The County's strategy includes the completion, equipping, and operationalization of the Mother and Baby Unit at KCRH, along with Sub-County hospitals, through the provision of specialized equipment, adequate essential drugs, and non-pharmaceutical supplies to effectively manage all health-related cases.

Over the Medium Term, the County Government will focus on rehabilitating, expanding, and establishing maternity wings in all Sub-County hospitals and health centers. Priority will also be placed on equipping facilities, ensuring a steady supply of essential medicines, and recruiting or rationalizing technical staff to enhance service delivery.

Additionally, the County will invest in establishing and equipping the Kapsabet Funeral Home with the necessary facilities to manage related services effectively. Further emphasis will be placed on raising awareness and enrolling residents in the Social Health Authority to improve access to affordable healthcare.

Strategic Priority V: Boosting agricultural productivity and cooperative development for food security and poverty reduction

Investing in the agricultural sector is essential for ensuring food security, job creation, income generation, and overall poverty reduction, particularly in rural areas. The County aims to enhance agricultural productivity and promote the commercialization of farming. Key strategies include improving farming efficiency and strengthening cooperative development, enabling Nandi farmers to achieve sustainable food security and economic stability. This will be realized through the adoption of high-yield and drought-resistant crop varieties, modern farming technologies such as mechanization and precision agriculture, and improved access to agricultural extension services and farmer education programs.

Recognizing that increased agricultural production directly contributes to higher per capita income in rural communities and supports industrialization by supplying primary raw materials, the County will prioritize the full operationalization of the Nandi Cooperative Creameries in Kabiyet.

Additionally, efforts will be directed toward promoting value addition and agro-processing initiatives, including ensuring the sustainability of the Coffee Milling Factory, which is currently operational and serving farmers efficiently. The County will also focus on establishing aggregation centers for crop production, strengthening disease surveillance and vaccination programs, and fostering cooperative ventures in areas such as input supply, marketing, manufacturing, and value addition. Encouraging savings and financial services within cooperatives will further support these initiatives.

To achieve food security and reduce poverty, the County Government will collaborate with NGOs and private sector stakeholders to support farmers through policy incentives, financial assistance, and technological advancements.

Strategic Priority VI: Micro, Small and Medium Enterprise economy, Digital Infrastructure, and Creative Industry

In FY 2025/2026 and the Medium Term, the County Government will focus on organizing the business community into specific value chains to enhance targeted interventions and maximize their potential. Special interest groups will be equipped with the necessary knowledge and skills to strengthen their capacity. Additionally, the County will sustain partnerships with financial institutions and development partners to facilitate proper financing for Micro, Small, and Medium Enterprises (MSMEs).

The County Government of Nandi will continue mapping local products and showcasing them through an E-Commerce platform designed to digitally market the county's offerings. Moving forward, efforts will be made to enhance this platform to promote cross-county trade and strengthen Nandi's competitive advantage.

Furthermore, the County will actively engage youth in the digital economy through the Ajira program by providing training and equipping them with computers. This initiative will enable young people to explore legitimate online job opportunities that can be executed remotely, offering flexible work arrangements without the need to migrate from rural areas. To support this, the County will continue expanding internet connectivity to ensure broader digital access.

Strategic Priority VII: Good governance, Administration, Public Service and ICT

For devolution to achieve its goals of improved service delivery, accelerated local economic development, and job creation in alignment with Vision 2030, it is essential to uphold accountability, fiscal discipline in the management of devolved resources, and a stable macroeconomic environment.

To enhance citizen engagement and transparency, the County Government will strengthen the implementation of the County Public Participation and Civic Education Act, 2020. This will promote public feedback, transparency, and sustainable development. Additionally, the County will focus on targeted sectoral engagements, which are vital for effective decision-making, policy formulation, and project implementation. Ensuring that stakeholders' voices are heard will lead to more inclusive and impactful development initiatives.

In FY 2025/2026, the County Government will also prioritize efficient service delivery by ensuring smooth operations from its offices in Kapsabet, reinforcing accessibility and responsiveness in governance.

Public Service Management

The quality of human resources is essential for the socio-economic development of the County. The sector aims to cultivate a highly skilled and responsive workforce equipped with the necessary skills, knowledge, attitudes, and competencies to drive the County Government's Transformative Agenda. To achieve this, the public service must be innovative, adaptable, and attuned to the needs of both the County and its citizens in alignment with development priorities.

In this regard, the sector will formulate Human Resource Development policies for its staff in FY 2025/2026 and the Medium Term. These policies will ensure the availability of critical and scarce skills within the County Public Service. Additionally, a structured framework will be established to guide effective career management in the public service.

Furthermore, the sector will develop a Human Resource Information System (HRIS) to streamline and digitize human resource data and payroll management. This system will enhance efficiency in tracking workforce needs, optimizing staffing levels, managing the wage bill, and informing policy decisions.

Digitization

Information, Communication, and Technology (ICT) plays a vital role in enhancing service delivery efficiency within the County. Significant investments have been made in expanding internet connectivity, constructing an ICT center, and implementing various systems, including MED BOSS for patient and drug monitoring at Kapsabet and Nandi Hills hospitals. Other initiatives include the automation of revenue collection in the Finance Department and the establishment of a county call and data center.

In FY 2025/2026, the sector will prioritize further digitization of services and the optimal utilization of existing ICT infrastructure across the County. However, ICT also presents a significant opportunity to create employment for hundreds of youths. To leverage this potential, the sector will focus on constructing and fully equipping ICT centers in all sub-counties. Additionally, three outdoor digital screens will be installed in major towns to serve as an information hub for the public while generating revenue for the County Government through advertisements and promotional activities.

Over the Medium-Term Expenditure Framework (MTEF) period, the sector will upgrade the call center, which has effectively handled over 40,000 complaints, compliments, inquiries, and emergencies, enhancing public engagement. This upgrade will ensure sustainability and further improve service delivery efficiency.

Strategic Priority VIII: Sports and Tourism Development

Nandi County is renowned as the undisputed home of world champions in athletics and other sports, with a rich history of celebrated athletes. In FY 2025/2026 and over the Medium Term, the County Government will continue investing in sports infrastructure by fully equipping the Eliud Kipchoge Modern Athletics Training Camp and expanding talent development to include other sports and the arts. This initiative aims to strengthen Nandi's position as a premier sports hub.

Additionally, efforts to enhance tourism infrastructure are underway to attract both local and international visitors. These strategies include rehabilitating existing sites and promoting the County's tourism attractions through targeted marketing initiatives.

Strategic priority IX: Urban Planning and Kapsabet Municipality

Urban planning is essential for the development and growth of urban areas. To enhance urban planning and management, the sector will undertake the following initiatives:

- **Implementation of the Institutional Development Plan (IDeP) for Kapsabet Municipality**, a key requirement that will enable the municipality to generate its own revenue and attract additional funding from development partners.
- **Upgrading three additional towns in Nandi County to municipality status** through the development of policies, strategic plans, and urban development plans. This will be complemented by the construction of social halls, acquisition of land for cemeteries, and development of other socio-economic infrastructure.
- **Addressing the housing deficit** in collaboration with the National Government and development partners by ensuring 100% occupancy of the 220 units constructed in Kapsabet and further constructing 220 additional housing units during the MTEF period. The County will provide land and necessary infrastructure to support this initiative, improving access to affordable housing.
- **Enhancing commerce and security** through the installation of street lighting in all major urban areas.
- **Improving urban sanitation and infrastructure** by establishing an efficient waste management system and developing proper drainage and sewer lines, particularly in Kapsabet Town and other growing urban centers.

CHAPTER FOUR
FISCAL POLICY AND BUDGET FRAMEWORK

4.1 Overview

The fiscal framework for the FY2024/25 and the medium-term budget is based on the Government's policy priorities and macroeconomic policy framework set out in the County Integrated Development Plan (CIDP) 2023-2027 and the County Annual Development Plan for FY2024/25. To support *Continued Transformation Agenda* for a balanced growth and development across the county, the Government will continue with the fiscal consolidation plan by containing expenditures and enhancing mobilization of local revenue in order to slow down growth in public debt without compromising service delivery.

The FY 2025/26 budget framework will be anchored on priorities set out in the Nandi County Integrated Development Plan for the period 2023-2027, the County Annual Development Plan for FY 2025/2026, the fourth Medium Term Plan of the Kenya Vision 2030 and the political manifesto of the National and County administrations. Observing the constrained fiscal space occasioned by Global shocks arising from escalation of geopolitical tensions – particularly the wars in the Middle East and Ukraine; potential worsening of supply disruptions due to the shipping crisis in the Red Sea and Suez Canal and extreme weather (drought or floods) which could weaken agricultural output, lead to destruction of capital, increase food insecurity and lead to a surge in cases of water-borne diseases.

4.2 Fiscal Policy

To improve its revenue generation, the County government is implementing fiscal reforms such as revenue mapping, updating the revenue registers, updating of county valuation rolls for land rating and developing revenue forecasting tools. The development of the forecasting tool is supported through KDSP II in realization of Key Result Area (KRA) 1 on Sustainable Financing and Expenditure Management. Once finalized the models will enhance target setting and accuracy of fiscal forecasting as well as reduce piling up of pending bills occasioned by overcasting. Streamlining the licensing process through a single business permit is also aimed at reducing barriers to starting a business and encouraging entrepreneurship, which could spur job creation.

In line with the Urban Areas and Cities Act 2011 (amended 2019) Nandi County has expanded its urban areas by establishing Kapsabet Municipality and plans are underway to upgrade Nandi Hills and Mosoriot towns to Municipality Status. This move will likely require additional funding to improve infrastructure in these urban areas.

The County is focused on improving its planning framework by increasing data availability, strengthening reporting mechanisms, and enhancing project implementation and budget execution. This involves operationalizing Project Management Committees, enhancing public participation, strengthening statistics and M&E units to improve County reporting framework and implementing project management best practices. These efforts aim to enhance efficiency and effectiveness in development projects, ensuring resources are allocated optimally for maximum impact on the local community.

Over the medium term, the County Government will strengthen implementation of ongoing reforms to transform the Public Service that is centred on performance management and productivity. Accordingly, the Government will introduce a robust and integrated performance management architecture that provide for standardized tools for measuring service delivery across the Public Service through signing of Performance Contracts by and cascading of Performance Appraisals to all cadre of staff.

The County acknowledges challenges in executing the development budget, particularly attributed to procurement issues, weak contract management, and delayed disbursement of funds from the National Treasury. Going forward, the County government will actively address these challenges through Implementation of robust contract management systems to monitor contract performance, milestones, and deliverables; capacity building programmes for key staff along the project management life cycle; issuance of standardized templates and guidelines for procurement documentation; technological adoption and performance management through monitoring and evaluation.

4.3 Fiscal Reforms

Section 107(2)(f) of the Public Finance Management (PFM) Act, 2012, mandates County Treasuries to prudently manage their fiscal risks. The following fiscal risks associated with revenue and expenditure performance are likely linger over the Medium Term:

i. Accumulation of pending bills over time, which impede efficient delivery of public services and hinder the growth of local businesses;

ii. High level of Works in progress arising from rolling over in implementation of projects
iii. High expenditure on wages, reducing county governments' capacity to fund essential operations, maintenance, and development activities;
iv. Underperformance in Own-Source Revenue (OSR), leading to unfunded budgets and an accumulation of pending bills.
v. Delays in enactment of crucial laws for the County Government relating to revenue raising
vi. Overreliance of the County Government in equitable share which exposes the counties to fiscal shocks occasioned by delays or failure by the National Treasury to raise the projected revenues.
vii. Climate change related risks

4.4 Adherence to Fiscal Responsibility Principles

Section 107 of the PFM Act, 2012 and Regulations of 2015 requires County Governments to adhere to the following fiscal responsibility principles:

Maintaining a Balanced Budget – the law states that the County Government's recurrent expenditure shall not surpass its total revenues. The County has maintained a balanced budget and will sustain over the medium-term period.

Compliance with the Requirement for Expenditure on Wages – Regulation 25(1) (b) of the PFM (County Governments) Regulations, 2015 requires that county Governments' wage bill shall not exceed 35 percent of their total revenues. The county Government will conduct rationalization of staff by ensuring proper placement.

Adherence with the Requirement for Development Spending Allocations – the law requires County Governments to allocate a minimum of thirty percent of their budget to development expenditures. The County has consistently complied with the requirement and will be maintained at 30 per- cent over the medium-term.

4.5 Revenue Projections

In the FY 2025/2026, revenue collection from local Sources including FIF and national transfers is projected to decrease to Ksh **8,562,771,058** from the FY 2024/25 revenue projection of Ksh. **8,672,712,199**. Equitable share will form the largest part of revenue at Ksh. **7,705,745,039** while OSR revenue is projected to at Ksh. **857,026,019.** Performance will be supported by ongoing reforms in revenue administration measures through automation of revenue sources, enforcement in non-performing sources and updating of valuation rolls for land rating. The County Government projects to receive Ksh XX as conditional grants as conditional and unconditional grants from the National Government.

4.6 Expenditure Projections

The County Government implements a balanced budget where total revenue will equal total expenditure. Therefore, in FY2025/26, total expenditure is projected at Ksh. **8,562,771,058** where Ksh. 6,094,331,845 (71.17 percent) will comprise recurrent expenditure and Ksh. 2,468,439,213 (28.83 percent) will be used for development expenditure.

Compensation to employees is projected at Ksh **3,919,976,468** (45.78 percent) which exceeds the recommended threshold of 35 percent under Section 25 of the PFM (County Governments) Regulations, 2015. The County government will further allocate Ksh. **1,125,684,176** of the Development budget to the Ward development kitty in line with the Nandi County Equitable Development Act, 2023 which prescribes an allocation of not less than 50 percent of the development budget to ward development projects.

4.7 Deficit Financing

Observing that the County is implementing a balanced budget, the is no deficit budget projected. Although section 140-142 of the PFM Act 2012 allows for borrowing to undertake development projects, the County Government does not envisage borrowing in FY 2025/2026. The projected expenditures are expected to be funded by the County OSR from local sources and A-in-As, transfers from the National Government and grants from the Gok and development partners.

4.8 Overall Budget Financing

The County Government has adopted approach in forecasting revenues in the Medium Term to manage expectations and improve budget credibility. Fiscal policy over the Medium-Term aims at enhancing revenue mobilization and furthering the fiscal consolidation plan to reduce budget deficit and strengthen our pending bill resolutions position while supporting our development programmes. The County Government Will also continue partnering with private organizations and development partners through

Public-Private Partnership approach in order to avail more resources required to implement development projects in the County.

CHAPTER FIVE
MEDIUM TERM EXPENDITURE FRAMEWORK

5.1 Resource Envelope

The resource envelope available for allocation among the spending entities is based on the updated medium term fiscal framework which is outlined in chapter four. In view of the continued pressure that arise from wage bill and limited resources, MTEF budgeting will focus on adjusting expenditures to cater for the priority sectors.

An evaluation of the macroeconomic situation and a limited resource envelope in recent years shows that adjusting non-priority expenditures to cater for the priority ones will guide the Medium- Term Expenditure Framework (MTEF) budgeting processes. Share of resources for priority physical infrastructure sector, such as Roads, Water and Agriculture, will continue to rise over the medium term. All the other sectors will continue to receive adequate resources in line with our county's commitment to a balanced sector development to enhance the quality of life for the residents of Nandi and ensure sustainable economic growth.

Financing of County Government budget revolve around two main financing sources namely; transfers from the National Government and own source revenue. The shareable revenue transfers will account for 90 percent of the expenditure priorities in the budget and 10 percent will be financed from own revenue source.

5.2 Revenue Projections

The County's sources of revenue include:

- **Equitable share**

The equitable share is an unconditional allocation to the County Governments from the revenue generated by the National Government as provided for by the constitution through County Revenue Act as shareable revenue. The County is fully responsible for these funds and is directly accountable to the County Assembly on how the resources under her control are spent. Shareable revenue from the National Government is estimated at **Kshs. 7,705,745,039** during the financial year 2025-2026.

- Own revenues

The County own revenue is projected at **Kshs 857,026,019**. This is based on the current trend of revenue collection and other revenue measures to be instituted.

Total revenue available to fund the expenditure is therefore projected at **Kshs 8,562,771,058** in FY 2025/2026 projected to increase to **Kshs 8,912,984,541** in FY 2025/2026.

- **Resource Envelop FY 2025/2026**

	RESOURCE ENVELOPE FINANCIAL YEAR 2025-2026				
CODE	**REVENUE ITEMS**	**2023-2024**	**2024- 2025**	**2025- 2026**	**2026-2027**
1	**Total Anticipated Revenue**	**9,363,316,922**	**10,628,242,356**	**8,562,771,058**	**8,912,984,541**
1.1	**Local Revenue**	**515,557,531**	**844,173,452**	**857,026,019**	**821,952,250**
1520100	Land Rates	92,284,080	86,284,080	150,237,450	120,350,400
1520500	Property Rent	9,885,186	18,444,052	10,063,200	7,560,333
1420328	Business Permits	60,123,000	69,123,112	75,120,300	70,300,667
1420405	Market Fees	17,840,000	21,732,000	16,743,500	16,876,436
1420345	Cess A-I-A	65,585,324	70,300,125	120,678,236	111,345,671
1420404	Parking Fees	48,700,060	68,700,060	60,456,256	58,400,605
1450100	Slaughter and Veterinary fee	4,905,686	9,050,970	2,137,465	2,546,387
1580100	Health and Sanitation (A-I-A)	155,231,711	335,231,711	350,367,297	360,675,483
1530000	Advertising	2,168,295	10,272,709	8,456,348	8,568,599
1530000	Physical Planning	6,866,044	12,032,788	12,364,087	13,344,591
1530000	**Other fines, penalties & forfetuires**			2,789,300	3,200,450
1530000	**Park Fees**	1,271,226	1,869,574	567,743	675,300
1530000	Administrational control fees and charges	17,017,368	26,879,234	13,453,400	14,300,089
1530000	Conservancy and administration fee	678,719	7,425,308	6,567,398	7,454,300
1530000	Hire of County assets	29,390,432	101,036,809	26,345,589	25,476,483
1530000	OTHER FEES	3,610,400	5,790,920	678,450	876,456
1.2	**GOVERNMENT FUNDING**	**7,853,823,805**	**7,941,071,107**	**7,705,745,039**	**8,091,032,291**
1.2.1	CRF Balances	548,529,220	595,000,000		
1.2.2	CRA EQUITABLE SHARES	7,305,294,585.00	7,346,071,107	7,705,745,039	8,091,032,291
1.3	**Conditional allocations from NATIONAL GOVERNMENT**	**286,000,326**	**471,443,794**		

1.3.1	Establishment of the Industrial Park-2022/2023 Balances	100,000,000	187,500,000		
1.3.2	COMPENSATION OF USER FEE				
	Fertilizer Subsidy Programme	128,705,606			
	Livestock Value Chain Support Project	57,294,720			
1.3.3	RMLF		187,283,794		
1.3.4	Community Health Promoters		96,660,000		
1.3.5	Polytechnics				
	Unconditional Allocations from National Government	**55,110,901**	**73,018,562**		
	Minerals Royalties	55,110,901	17,907,661		
	Mineral Royalties for 2023/2024		55,110,901		
	Conditional Allocations from Development Partners				
1.4		**652,824,359**	**1,298,535,442**		
1.4.1	DANIDA -HSPS3	24,759,750			
1.4.2	KDSP II - World Bank		37,500,000		
1.4.3	W.B - Transforming of Health Systems				
	W B. -National Agricultural and Rural Growth Projects	150,000,000			
1.4.4	IDA (WORLD BANK). -National Agricultural Value Chain Development project (NAVCDP)	250,000,000	151,515,152		
1.4.5	Other Loans and grants				
	Nutrition International	35,500,000			
1.4.6	Kenya UrbanSupport project (KUSP)- UIG		35,000,000		
1.4.7	European Union Water Tower Programme				
1.4.8	Food and Agriculture Organization				

1.4.9	KISIP-Kenya Informal Settlements Improvement Project FY 2023/2024	50,000,000	208,354,058		
	KISIP-Kenya Informal Settlements Improvement Project 2024/2025		275,000,000		
1.4.10	Financing Locally Led Climate Action (FLLoCA) FY 2023/2024	126,000,000	216,757,206		
	Financing Locally Led Climate Action (FLLoCA) FY 2024/2025		216,757,206		
	FLLoCA County Climate Institutional Support (CCIS) Grant	11,000,000			
	China fund- Upgrading of Kaimosi Agricultural Training Centre		100,000,000		
1.4.11	Transfer for Library Services	5,047,663			
1.4.12	DANIDA- Primary Healthcare in Devolved Context		8,238,750		
1.5.0	ASDSP	516,946			
1.5.1	Kenya Urban Support project (KUSP)- UDG		33,993,380		
1.5.3	SWEDEN Kenya Agriculture Business Development Project				
1.5.4	Nandi County HIV/AIDS Programme		15,419,690		
1.5.5	LEASING OF MEDICAL EQUIPMENT				

- **Proposed Budget Ceilings for FY 2025/2026**

Table 5. 2: Summary of The MTEF Expenditure Estimates for The Financial Year 2025-2026

	SUMMARY OF THE MTEF EXPENDITURE ESTIMATES FOR THE FINANCIAL YEAR 2025-2026							
	VOTE TITLE	**PE ESTIMATES**	**Rec Est**	**Other op Est**	**Flagship/ Dept Dev Est**	**Ward Fund Dev Est**	**Total Est**	**%**
4411	COUNTY EXECUTIVE	146,064,669	324,179,608	4,500,000	40,000,000		514,744,277	6.01
4414	HEALTH AND SANITATION	2,081,387,724	617,509,750	9,900,000	173,193,540	87,470,000	2,969,461,014	34.68
4422	PUBLIC SERVICE AND LABOUR	35,269,637	16,530,450	1,000,000	0		52,800,087	0.62
4423	COUNTY ASSEMBLY	434,385,867	282,498,302	10,774,150	90,000,000		817,658,319	9.55
4424	KAPSABET MUNICIPALITY	14,239,784	23,330,000	1,000,000	65,994,615	21,500,000	126,064,399	1.47
4425	OFFICE OF THE COUNTY ATTORNEY	30,559,300	59,036,343	100,000	5,000,000		94,695,643	1.11
4426	FINANCE AND ECONOMIC PLANNING	173,016,729	310,720,000	8,000,000	62,000,000		553,736,729	6.47
4427	ADMINISTRATION, PUBLIC SERVICE AND e-Government	103,509,063	184,494,679	9,320,100	22,316,490	8,500,000	328,140,332	3.83
4428	AGRICULTURE AND CO-OPERATIVES DEVELOPMENT	243,333,414	23,380,789	4,290,000	137,890,073	44,480,000	453,374,276	5.29
4429	SPORTS,ARTS AND YOUTH AFFAIRS	43,991,122	65,800,794	1,250,600	26,078,620	20,440,000	157,561,136	1.84
4430	EDUCATION AND VOCATIONAL TRAINING	271,367,216	166,910,400	1,150,000	100,536,475	223,000,000	762,964,091	8.91
4431	LANDS, ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE	73,959,526	21,499,000	7,200,000	139,765,264	240,870,000	483,293,790	5.64
4432	TRANSPORT, PUBLIC WORKS AND INFRUSTRUCTURE DEVELOPMENT	80,601,348	32,399,282	30,503,226	107,735,012	459,050,000	710,288,868	8.30
4433	TRADE,TOURISM,INDUSTRIALIZATION AND ENTERPRISE DEVELOPMENT	45,856,955	21,078,820	6,900,000	300,594,948	15,250,000	389,680,723	4.55
4434	KAIMOSI AGRICULTURAL TRAINING CENTRE	4,107,316	19,521,230	1,250,000	69,650,000		94,528,546	1.10
4435	CULTURE GENDER AND SOCIAL WELFARE	16,350,974	22,827,854	1,500,000	11,000,000	2,100,000	53,778,828	0.63
	TOTALS	**3,798,000,644**	**2,191,717,301**	**98,638,076**	**1,351,755,037**	**1,122,660,000**	**8,562,771,058**	**100**
	Percentage Allocation	44.35	25.60	1.15	15.79	13.11	100	

The revenue as captured is from the equitable share and own source the County conditional allocation will be indicated once the County Government Allocation Act is approved

CONCLUSION

The set of policies outlined in this CFSP aim at striking a balance between priorities which keep changing and the emerging issues that are broadly in line with the CIDP and the fiscal responsibility principles outlined in the PFM Act, 2012. They are also consistent with the national strategic objectives which set a basis for County Government allocation of public resources.

Details of these strategic objectives are contained in the CIDP 2023 – 2027. The policies and sector ceilings provided in this document will guide the Departments/Agencies in preparation of the 2025/2026 MTEF budget.

Budgetary resources are usually limited, thus, it is imperative that departments prioritize their programs within the available resources to ensure that utilization of public funds is in line with County Government priorities. Departments need to carefully consider detailed costing of projects, strategic significance, deliverables (output and outcomes), alternative interventions, administration and implementation plans in allocating resources. There is also a need to ensure that recurrent resources are being utilized efficiently and effectively before funding is considered for programs.

Monitoring and Evaluation will play a critical role in tracking the implementation of the projects and programs envisaged in this Paper.

Proper implementation of the budget is critical towards providing services that will promote sustainable economic growth. This will be achieved through a collaborative 3efforts from all the stakeholders including County Government departments, civil societies, communities, County Assembly and development partners. This means providing for continuous consultations with each other, finding solutions and encouraging innovation to build a sustainable County.

ANNEX 1: EQUITABLE ALLOCATION TO COUNTY GOVERNMENT FOR FY 2025/2026

The County Allocation of Revenue Bill, 2025

SCHEDULE (s. 4(1))

Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the Financial Year 2025/26

S/No.	County	FY 2024/2025	FY 2025/2026				
		Total Equitable Share	0.5 (Allocation Ratio*)		(Equitable Share**-0.5 Allocation Ratio) *(Formula***)		Total Equitable Share****
			Allocation Ratio	Equitable Share	Allocation Ratio	Equitable Share	
		column A	column B	column C	column D	column E	column F = C+E
1	Baringo	6,683,872,230	1.61	2,547,825,000	1.80	4,454,485,782	7,002,310,782
2	Bomet	7,015,120,960	1.74	2,753,550,000	1.86	4,589,673,714	7,343,223,714
3	Bungoma	11,170,672,761	2.81	4,446,825,000	2.93	7,241,523,752	11,688,348,752
4	Busia	7,514,936,175	1.9	3,006,750,000	1.97	4,855,276,089	7,862,026,089
5	Elgeyo Marakwet	4,826,732,154	1.22	1,930,650,000	1.26	3,119,054,514	5,049,704,514
6	Embu	5,369,897,179	1.36	2,152,200,000	1.40	3,465,431,012	5,617,631,012
7	Garissa	8,290,447,207	2.22	3,513,150,000	2.08	5,145,106,259	8,658,256,259
8	Homa bay	8,170,279,683	2.13	3,370,725,000	2.09	5,169,077,361	8,539,802,361
9	Isiolo	4,923,506,894	1.34	2,120,550,000	1.22	3,018,759,443	5,139,309,443
10	Kajiado	8,345,014,080	2.03	3,212,475,000	2.24	5,527,698,570	8,740,173,570
11	Kakamega	12,980,503,856	3.29	5,206,425,000	3.39	8,372,613,225	13,579,038,225
12	Kericho	6,738,465,912	1.7	2,690,250,000	1.77	4,359,892,241	7,050,142,241
13	Kiambu	12,293,695,472	2.98	4,715,850,000	3.31	8,161,271,630	12,877,121,630
14	Kilifi	12,169,843,603	3.3	5,222,250,000	3.03	7,482,496,017	12,704,746,017
15	Kirinyaga	5,449,273,298	1.34	2,120,550,000	1.45	3,585,005,147	5,705,555,147
16	Kisii	9,305,836,563	2.46	3,892,950,000	2.36	5,829,630,296	9,722,580,296
17	Kisumu	8,405,327,544	2.16	3,418,200,000	2.18	5,371,091,649	8,789,291,649
18	Kitui	10,885,967,728	2.79	4,415,175,000	2.82	6,968,985,751	11,384,160,751
19	Kwale	8,625,411,411	2.46	3,892,950,000	2.06	5,096,818,508	8,989,768,508
20	Laikipia	5,387,035,312	1.32	2,088,900,000	1.44	3,552,062,159	5,640,962,159
21	Lamu	3,254,430,925	0.82	1,297,650,000	0.85	2,107,435,512	3,405,085,512
22	Machakos	9,597,222,939	2.45	3,877,125,000	2.50	6,160,494,193	10,037,619,193
23	Makueni	8,497,308,449	2.34	3,703,050,000	2.09	5,163,373,364	8,866,423,364
24	Mandera	11,690,619,375	3.23	5,111,475,000	2.87	7,085,679,503	12,197,154,503
25	Marsabit	7,597,150,148	2.14	3,386,550,000	1.84	4,534,778,607	7,921,328,607
26	Meru	9,944,340,172	2.54	4,019,550,000	2.59	6,380,945,893	10,400,495,893
27	Migori	8,385,076,708	2.14	3,386,550,000	2.18	5,383,368,447	8,769,918,447
28	Mombasa	7,899,674,510	2.23	3,528,975,000	1.91	4,707,204,184	8,236,179,184
29	Murang'a	7,511,867,136	1.99	3,149,175,000	1.90	4,698,580,314	7,847,755,314
30	Nairobi	20,178,712,721	5.03	7,959,975,000	5.33	13,159,470,971	21,119,445,971
31	Nakuru	13,666,998,494	3.31	5,238,075,000	3.68	9,077,875,029	14,315,950,029
32	Nandi	7,346,070,242	1.69	2,674,425,000	2.04	5,031,320,039	7,705,745,039
33	Narok	9,241,861,510	2.54	4,019,550,000	2.28	5,624,382,672	9,643,932,672
34	Nyamira	5,359,988,239	1.52	2,405,400,000	1.29	3,182,065,043	5,587,465,043
35	Nyandarua	5,936,522,422	1.54	2,437,050,000	1.53	3,768,900,422	6,205,950,422
36	Nyeri	6,518,609,636	1.71	2,706,075,000	1.66	4,106,065,620	6,812,140,620
37	Samburu	5,623,229,594	1.46	2,310,450,000	1.45	3,567,833,920	5,878,283,920
38	Siaya	7,301,472,442	1.83	2,895,975,000	1.92	4,744,681,245	7,640,656,245
39	Taita Taveta	5,066,138,537	1.34	2,120,550,000	1.29	3,172,372,444	5,292,922,444
40	Tana River	6,824,718,335	1.85	2,927,625,000	1.70	4,197,134,580	7,124,759,580

S/No.	County	FY 2024/2025	FY 2025/2026				
		Total Equitable Share	0.5 (Allocation Ratio*)		(Equitable Share**-0.5 Allocation Ratio) *(Formula***)		Total Equitable Share****
			Allocation Ratio	Equitable Share	Allocation Ratio	Equitable Share	
		column A	column B	column C	column D	column E	column F = C+E
41	Tharaka Nithi	4,399,507,348	1.24	1,962,300,000	1.06	2,624,850,462	4,587,150,462
42	Trans Nzoia	7,540,501,498	1.82	2,880,150,000	2.03	5,019,156,778	7,899,306,778
43	Turkana	13,213,283,350	3.33	5,269,725,000	3.47	8,555,141,120	13,824,866,120
44	Uasin Gishu	8,472,399,603	2	3,165,000,000	2.32	5,716,021,786	8,881,021,786
45	Vihiga	5,292,922,428	1.47	2,326,275,000	1.29	3,195,052,681	5,521,327,681
46	Wajir	9,902,798,207	2.7	4,272,750,000	2.46	6,063,511,439	10,336,261,439
47	West Pokot	6,609,735,011	1.58	2,500,350,000	1.79	4,425,770,811	6,926,120,811
	TOTAL	387,425,000,000	100	158,250,000,000	100.00	246,819,420,197	405,069,420,197

ANNEX 2: CRA COMMENTS ON THE 2025/2026 COUNTY FISCAL STRATEGY PAPER (CFSP)

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Prism Towers
3rd Ngong Avenue Website:
28th Floor
P.O. Box 1310 – 00200
NAIROBI

COMMISSION ON REVENUE ALLOCATION

OUR REF: CRA/C/NDI/36 Vol. I (88) **DATE:** 27th February 2025

Hon. Hillary Kiptanui Serem
CECM- Finance and Economic Planning
County Government of Nandi.
P.O. Box 802-30300 **KAPSABET.**

Dear Hon. Serem,

RE: CRA COMMENTS ON THE 2025/26 COUNTY FISCAL STRATEGY PAPER (CFSP)

The Public Finance Management (PFM) CAP 412 (2A), Section 117 requires all counties to submit a County Fiscal Strategy Paper (CFSP) to their respective county assemblies by 28th February each year. Pursuant to the Commission's mandate on Financing of; and Financial Management by County Governments, and in conformity with the requirements of 117 (5a) of the PFM CAP 412 (2A), the Commission is reviewing the 2025/26 CFSP for the County Governments.

As per PFM CAP 412 (2A), S. 117, the review considers the financial outlook for the coming financial year and over the medium term with respect to county government revenues, expenditures and borrowing; and the alignment of the CFSP with the national objectives in the Budget Policy Statement (BPS). According to the review of the Nandi 2025 CFSP, the Commission would like to submit the following comments which should be considered in finalizing the paper.

1. County Own Source Revenues (OSR)

The table below shows the own source revenue performance from FY 2020/21 to 2023/24;

Financial Year	Target (KES)	Actual (KES)	Actual as % of Target
2020/21	405,408,260	261,039,027	64
2021/22	387,106,430	275,658,466	71

2022/23	373,234,444	200,737,628	54
2023/24	558,329,869	630,727,156	113

Source: Office of the Controller of Budgets (OCOB) Reports

We commend the county for surpassing its OSR target in the FY 2023/24. However, we note that the county did not attain its targets in FY2020/21, 2021/22 and 2022/23. Notably, the OSR projection of KES 857,026,019.00 for FY 2025/26 seems realistic considering the above trends. Further, the OSR potential for Nandi County is KES 1,410,981,569.00 as per the CRA Potential Study of June 2022. The 2025 CFSP highlighted several strategies that the county has put in place such as automation of revenue sources, enforcement of non-performing sources and updating of valuation rolls for land rating. We, therefore, recommend that the county continues implementing the strategies to attain the OSR target and potential.

2. Fiscal Responsibility Principles

(i) Personnel Emolument

The table below compares the personnel emolument and total revenue from FY 2020/21 to 2023/24.

Financial Year	Personnel Emolument (KES)	Total Revenue (KES)	Personnel Emolument as % of Total Revenue
2020/21	3,895,154,949	6,632,114,698	58
2021/22	3,849,486,012	7,944,623,587	45
2022/23	3,639,290,897	7,510,963,029	49
2023/24	4,434,481,282	8,624,705,118	51

Source: OCOB Reports and County Allocation of Revenue Acts (CARAs) 2020, 2021, 2022 & 2023.

PFM CAP 412 (2A), Section 107 and Regulations S. 25 sets out the fiscal responsibility principles to be enforced by the County Treasury in managing the county government's public finances. Regulation 25 (a) and (b) stipulates that the county government's expenditure on wages and benefits for its public officers shall not exceed 35% of the county's total revenues.

We note that the County did not adhere to the threshold of 35% as set out in the regulation in the four years under review. The 2025 CFSP has proposed an allocation of 46% towards the wages and benefits as required by the regulation. Notably, this allocation is higher than the set threshold of 35%. It is important to note that the National Wage Bill Conference of 2024 resolutions emphasized the government's commitment to achieving a wage bill-to-revenue ratio of not more than 35 per cent by 2028. We, therefore, recommend that the County include the measures to be implemented to curb the wage bill and adhere to the set limit by PFM CAP 412 (2A), both in the budgeting and during the implementation of budgets.

(ii) Recurrent Expenditure

The table below compares the recurrent expenditure and total revenue from FY 2020/21 to 2023/24.

Financial Year	Recurrent Expenditure (KES)	Total Revenue (KES)	Recurrent Expenditure as % of Total Revenue
2020/21	5,034,255,871	6,632,114,698	76
2021/22	5,800,929,993	6,646,734,137	87
2022/23	5,961,122,799	7,510,963,029	79
2023/24	6,532,861,797	8,624,705,118	76

Source: OCOB Reports and County Allocation of Revenue Acts (CARAs) 2020, 2021, 2022 & 2023.

PFM CAP 412 (2A), Section 107 and Regulations S. 25 sets out the fiscal responsibility principles to be enforced by the County Treasury in managing the county government's public finances. S. 107 (2)(a) requires that the county government's recurrent expenditure shall not exceed the county government's total revenue.

In regard to the above trends, we note that the recurrent expenditure was within the PFM CAP 412 (2A). The recurrent expenditure to total expenditure in the four (4) years under review were above 70% which means that the funds meant for development were spent in the recurrent vote. The 2025 CFSP has proposed an allocation of 71% for recurrent expenditure which against the PFM CAP 412 (2A) threshold. We, therefore, recommend that the county adhere to the set limit by PFM CAP 412 (2A), in the budgeting and during the implementation of budgets.

(iii) Development Expenditure

The table below compares the development expenditure to the total expenditure from FY 2020/21 to 2023/24.

Financial Year	Development Expenditure (KES)	Total Expenditure (KES)	Development Expenditure as % Total Expenditure
2020/21	1,922,800,093	6,957,055,964	28
2021/22	1,809,182,923	7,610,112,916	24
2022/23	1,969,443,798	7,930,566,597	25

2023/24	1,784,821,431	8,317,683,228

Source: OCOB Reports

PFM CAP 412 (2A), Section 107 and Regulations S. 25 sets out the fiscal responsibility principles to be enforced by the County Treasury in managing the county government's public finances. Regulation 25(g) requires that the allocation to development be at a minimum of 30% in the medium term, and subsequently, actual expenditure should be at least 30%.

We note that the County did not adhere to the threshold of 30% as set out in the regulations in the (4) financial years under review. The 2025 CFSP has proposed an allocation of 29% towards development expenditure which is not in accordance with the limit set in the regulation. We, therefore, recommend that the County adheres to the set limit by PFM CAP 412 (2A) in the budgeting and during the implementation of budgets.

(iv) Fiscal Risks to the FY 2025/26 Framework

PFM CAP 412 (2A), Section 107 2 (f) provides that the fiscal risks should be managed prudently. The PFM CAP 412 (2A), county regulation Section 25 (2) states that, the County Executive Committee Member shall in the CFSP include a statement of fiscal risks outlining the potential policy decisions and key areas of uncertainty that may have a material effect on the fiscal outlook /framework. Further, Regulation S. 25 (3) states that the County Executive Member for Finance shall disclose the specific risks that will impact the implementation of the budget framework. We note that the Nandi 2025 CFSP outlined fiscal risks and mitigation measures against the adverse effects.

3. Pending Bills

The 2025 CFSP has not included information on pending bills for the county. We recommend that the county include in the CFSP all the pending bills and plan to clear all eligible and approved pending bills.

4. Alignment of CFSP to National Objectives

PFM CAP 412 (2A), Section 107 (2) provides that, the CFSP should be aligned with the national objectives in the Budget Policy Statement (BPS).

The 2025 BPS aims at consolidating the gains realized under the Bottom-up Economic Transformative Agenda (BETA) for inclusive green growth with a special focus on the following six (6) objectives: bringing down the cost of living; eradicating hunger; creating jobs; expanding the tax base; improving foreign exchange balances; and inclusive growth. Emphasis will be placed on promoting investment in BETA core pillars and enablers and harnessing implementation of the targeted interventions through a value chain approach. The five core pillars are: Agricultural Transformation; Micro, Small and Medium

Enterprise (MSME) Economy; Housing and Settlement; Healthcare; and Digital Superhighway and Creative Economy

We appreciate that the county government has aligned its CFSP strategic priorities to the national objectives in the following areas; Enhancing Agricultural Productivity, Boosting Industrialization and Value Addition, Expanding Infrastructure and Trade Networks, Promoting SMEs and Entrepreneurship, Diversifying Economic Sectors, Enhancing Public Service Delivery, Investing in Human Capital Development and Strengthening Financial Inclusion.

5. County Assembly Recurrent Expenditure Budget Ceiling

The 2025 CFSP has provided for the County Assembly Recurrent Expenditure Budget Ceiling at KES 817,658,319.00 Notably, the Commission's County Recurrent Expenditure Budget Ceilings recommendation for FY 2025/26 to the Senate allocated KES 781,140,379.00 to the Assembly. The Commission's recommendations once submitted to the Senate will be considered and the final figure based on the Senate determination will be published in the County Allocation of Revenue Act (CARA) 2025. We recommend that the County adjust the County Assembly Recurrent Expenditure Budget Ceiling as per the CARA 2025 once it is finalized.

6. Public Participation

PFM CAP 412 (2A), Section 117 (5) (b), (c) and (d) provides that in preparing the CFSP, the County Treasury shall seek and consider the views of the public; any interested persons or groups; and any other forum that is established by legislation. Further, PFM CAP 412 (2A), S. 137, provides for the establishment of the County Budget and Economic Forum (CBEF). The purpose of the Forum is to provide a means for consultation by the county government on the preparation of county plans, the County Fiscal Strategy Paper (CFSP) and the Budget Review and Outlook Paper for the County (CBROP); and matters relating to budgeting, the economy and financial management at the county level. We, therefore, recommend that the County involves the CBEF in the finalization of the CFSP in accordance with the law. Further, the county to ensure that the reports on public participation sessions are included during the publishing and publicizing of the approved CFSP.

We believe that the comments provided will guide you in finalizing the CFSP 2025 as you work within the contracting fiscal space. For any clarification, please contact Ms. Jane Maingi on Jane.Maingi@cra.go.ke and/or mobile no.**0726 803 062**.

Yours sincerely,

COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 73552 - 00200,
NAIROBI, KENYA

CPA Roble Nuno
AG. COMMISSION SECRETARY/CEO

ANNEX 3: NANDI COUNTY BUDGET AND ECONOMIC FORUM REPORT ON THE COUNTY FISCAL STRATEGY PAPER FOR FINANCIAL YEAR 2025/2026

COUNTY GOVERNMENT OF NANDI

Telephone: 0535252355
Email: info@nandi.go.ke
Website: www.nandi.go.ke

P.O. BOX 802-30300
KAPSABET.
21st February 2025

OFFICE OF THE COUNTY SECRETARY

Minutes of Meeting of the **COUNTY BUDGET AND ECONOMIC FORUM (CBEF)** Members duly convened constituted and held at the County Office Boardroom Headquarters on the 21st Day of February 2025.

MEMBERS PRESENT

STATE ACTORS

1. H.E Stephen Sang (**Chairman**)
2. Engineer Robert k. Limo
3. Scholarstica Tuwei
4. Hillary Kiptanui Serem
5. Isaiah Kiplagat Keter
6. Reney Jepkosgei Kirwa
7. Angeline Chepchirchir
8. Dr. Philemon Kiptoo Bureti
9. CPA Alfred Kiprotich Lagat
10. Rose Kenda Eboso Angira
11. Dr. Lydia Kosgei

NON-STATE ACTORS

1. Nolega Valentine Nandonya
2. Selina Jelimo Cheruiyot
3. Moses Kipyego Rotich
4. Festus Kipkoech - **Secretary**
5. Paul Karan
6. Patrick Kiplimo Mutai
7. Bilha Jeptoo
8. Hellen Jeptoo

MEMBERS ABSENT WITH APOLOGY

STATE ACTORS

1. Dr. Yulita Mitei (Deputy Governor)
2. Dr. Bernard Kiplimo Lagat

NON-STATE ACTORS

1. Patrick Kiplimo Mutai
2. Fredrick Letting

MIN 1/2/21/2025 PRELIMINARIES

The Chairman CBEF committee officially called the meeting to order at 8.30 AM. He proceeded to welcome all the CBEF Members and Asked Pastor Selina Jelimo Cheruiyot to lead with a word of prayer. H.E the Governor then noted that the quorum has been met and therefore proceeded to ask Mr Paul Karan (Non-state actor) to propose the days agenda which was seconded by CEC-Member Administration Mr. Isaiah Keter.

MIN 2/2/21/2025 – PRESENTATION OF CFSP FOR THE F/Y 2025-2026 BY CEC-MEMBER FINANCE & ECONOMIC FORUM

The CEC-Member Finance and Economic Planning gave the legal framework governing the establishment of CBEF Committee and its mandates in the budget making process. He then took the members through the draft County Fiscal Strategy Paper (CBEF) highlighting departmental ceilings for the financial year 2025/2026. He gave preview of what's expected in the CFSP for the F/Y 2025/2026 as it sets the tone for the formulation of Budget Estimates for the year 2025/2026. The CEC-Member gave the own-source revenue projections and the measures that have been put in place to ensure the projected figures are attained.

MIN 3/2/21/2025 – COMMITTEE DELIBERATIONS AND INPUT ON THE AGENDA

1. The CEC-Member Finance and Economic Planning informed the Committee that County Treasury will be creating a vote code for Kaimosi ATC in the Financial year 2025/2026. H.E The Governor on his part committed to ensure Kaimosi ATC operates independently from executive which is to be achieved fully after the approval by the County Assembly and be given operational autonomy.

2. The members noted that some revenue streams dropped in the past two quarters. County Executive Members gave various factors such as closure of markets on sale of animals due to spread of deceases such as foot and mouth, Chepkit as a revenue streasm is affected by the dry season hence lack of tourists due to drop in water levels, there is the issue of revenue staff which has affected revenue collection across the county. However, H.E the governor stated that this challenge will be fixed as the county embarked on recruitment of additional staff to enhance collection of revenues and other sectors affected by understaffing such as health and service provision through A.I services in agriculture.

3. The members while deliberating agreed that the motorcycle regulations should be tabled in County Assembly so as to give measures that govern enforcement of motorcycles parking fees. CEC-Member Trade and industrialization confirmed that the same is at the tail end and will be tabled as soon as possible at the County Assembly for adoption and approval.

4. H.E The governor weighed in on revenue enhancement by informing the committee that the New Nandi County Textile Corporation (NATEX) at Mosoriot to officially start operations that will not only improve employment within the county but also boost revenues for the County Government.

5. The members deliberated on Kapsabet Municipality which has been given a chatter which allows it to be fully independent. They noted that there is need to streamline operations of municipality and the board given full autonomy to run the municipality operations and collects its own revenues. The management of Municipality to have a comprehensive budget that can provide ample facilities and guarantee security within the municipality. The CBEF committee also noted that the municipality management should be able to improve parking spaces, create parking bays and mark all designated parking areas withing the municipality.

MIN 4/2/21/2025 – UPDATE ON THE SUPPLEMENTARY BUDGET 1 OF FY 2024/2025

The Chair CBEF committee requested that the committee to allow this agenda be postponed to the next CBEF meeting. After consideration, all the members agreed. On this agenda, a proposal was made by Hillary Kiptanui Serem to postpone the update on the Supplementary Budget 1 of FY 2024/2025. This was duly seconded by Paul Karan and it was therefore adopted.

MIN 4/2/21/2025 - REVIEW OF THE NANDI COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP)

The Chair CBEF committee requested that the committee to allow this agenda be postponed to the next CBEF meeting. After consideration, all the members agreed. On this agenda, a proposal was made by Isaiah Kiplagat Keter to postpone the review of the Nandi County Budget Review and Outlook Paper (CBROP). This was duly seconded by Hellen Jeptoo and it was therefore adopted.

MIN 5/2/21/2025: AOB

The CEC-Member Finance and Economic Planning took the opportunity to invite members of the CBEF Committee to public participation on the Nandi County Fiscal Strategy Paper for Financial Year 2025/ 2026. He noted that Pursuant to section 117 of the Public Finance Management Act, 2012, subsection 5 requires the County Treasury to seek and take into account the views of the public and Commission of Revenue Allocation. He assured the members that all the procedures needed to be fulfilled before submission of CFSP to County Assembly are met and that includes seeking views from CRA which he promised will be done before the document is officially submitted to County Assembly.

MIN 6/2/21/2025: ADJOURNMENT

There Being no other business, the meeting was called to an end by the chair H.E The Governor and a closing prayer from Selina Jelimo Cheruiyot.

Dated _______________

H.E. Stephen Kipyego Sang, EGH	**Festus Kipkoech**
CHAIRMAN – CBEF COMMITTEE	**SECRETARY – CBEF COMMITTEE**

ANNEX 4: NANDI COUNTY PUBLIC PARTICIPATION REPORT ON THE COUNTY FISCAL STRATEGY PAPER FOR FINANCIAL YEAR 2025/2026

The Public Participation for the County Fiscal Strategy Paper (CFSP) for Financial Year 2025/2026 meeting took place on 21st February 2025 at 9:00 AM at Kipchoge Sports Complex, bringing together key stakeholders to deliberate on the county's financial priorities for the upcoming fiscal year. The forum provided a platform for diverse voices to engage in discussions aimed at enhancing transparency, accountability and efficiency in budget planning. The participation of various non-state actors, including members of the County Budget and Economic Forum, ward project identification committees and ward public participation committees, ensured that community needs and developmental priorities were adequately represented.

Also in attendance were representatives from the business community through the Chamber of Commerce, civil society groups and senior county government officials, including County Executive Committee (CEC) members, chief officers and directors. Their collective input was instrumental in shaping a fiscal strategy that balances economic growth, social development and prudent financial management. The engagement emphasized the importance of inclusive decision-making in resource allocation, laying a strong foundation for sustainable development within the county.

S/NO.	DEPARTMENT	ISSUE RAISED	FEEDBACK
1.	General	✓ Capture broad based priorities in the CFSP	✓ The CECM Finance and Economic Planning acknowledged the need to capture broad based priorities in the CFSP before submission to the County Assembly.
2.	Finance and economic planning	✓ Implementation- strengthen M&E reporting per department ✓ Improve on public participation budget and add budget for directorate of public participation in the next FY. ✓ Build the capacity of the ward committees Involve them and ward admins in project implementation ✓ Need to feel the presence and contribution of CBEF ✓ Devolve public participation to reduce	✓ The CECM Finance and Economic Planning reassured the participants on the government's goal to strengthen Monitoring and evaluation and ensured that projects are completed on time in order to serve the desired purpose ✓ The CECM Finance and Economic Planning acknowledged the need to increase budgetary allocation for the directorate of public participation in the next financial year ✓ The CECM Finance and Economic Planning informed the participants that there is a plan to continuously build the capacity of ward project committees ✓ The CECM Finance and Economic Planning assured the participants that input from the CBEF members would be factored in the document

		distance and cost of travel ✓ Clarify on allocations for ward committees ✓ Explore labour-based model of implementing projects ✓ Pay suppliers on time and house all licenses in one document	✓ The CECM Finance and Economic Planning acknowledged the need to have rotational sub county venues for public participation ✓ The CECM Finance and Economic Planning informed participants on exploring the existing legal frameworks on labour-based model of implementing projects ✓ The CECM Finance and Economic Planning informed the participants that there are plan to pay its bills and have all county licenses under one document.
3.	Transport and infrastructure	✓ Increase culverts and bridges, enforce drainage of storm water, prudent use of CESS and ensure it benefits all beneficiaries and murram all roads	✓ The CECM Transport, Roads and Infrastructure reiterated the need for collaboration between residents in order to ensure connectivity through road construction and draining storm water
4.	Education and vocational training	✓ Complete stalled and ongoing ECDE centres such as Emit ECDE and construction of toilet for Cheloiyo ECDE ✓ Improve terms for ECDE teachers as most of them are nearing retirement	✓ The CECM Education and Vocational training informed the participants that the department was going to ensure that all the pending ECDE projects would be completed
5.	Health and sanitation	✓ Increase SHA registration and Operationalize MCH, ✓ Increase funding for drugs and ensure prudent use	✓ The CECM Health and sanitation concurred with the members of the public on the need to ensure prudent use of drugs and the urgent need to operationalize the MCH complex. ✓ She further assured participants of the continuous increase in allocation for drugs and mitigation measures to reduce drug loss
6.	Agriculture	✓ Prudent use of NAVCDP funds, ✓ Subsidize the price of maize seeds ✓ Increase animal vaccination	✓ The CECM Finance and Economic Planning assured participants that NAVCDP funds were being utilized prudently for the economic growth of farmers in Nandi

7.	Administration	✓ Construct ICT halls in the sub counties and operationalize Nandi Hills Municipality ✓ Increase maintenance of town roads ✓ Collect trash in towns and Continuous lighting of the streets ✓ Furnish ward admin offices ✓ Strengthen Municipality and reposes public land	✓ The CECM Administration implored on the need to increase funding for the department in order to gather for the high demand of services from the department
8.	Trade	✓ Complete Nandi Hills market to reduce traders selling along the road ✓ Licensing of alcohol vendors	✓ The CECM Trade acknowledged the need to complete ongoing markets across the county and ensure strict compliance to liquor enforcement licensing and

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
	Henry Kosgei	Chepkunyuk Chair	0724368613	
1	Jepkosgei Mercy	Sangalo	0708277116	
2	Daniel K. Kitur	Kipkorem (Chair)	0720763046	
3	Ruto K Hillary	Kurgung/Surungai	0720840869	
4	Henry K. Tarus	Kapsisiywa	0721730148	
5	Julius K. Boiyo	Kapkangani - Chairman	0723868173	
6	Bogn Phyllian	Kilibwoni	0727412246	
7	Jackson Kiptoo	Kilibwoni	0728037180	
8	Stanley Chemorungu	Kabiyet	0725365777	
9	Barnaba K. Tum	Chemundu/Chemase - Chairman	0724079414	
10	John Kiptoo Kosgey	Kobujoi Ward	0723159056	
11	Geoffrey Koech	Kabiyet Ward	0720968889	

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12	VIOLAH JEMUTAI	KOBULONIK/SANGI	0718459939	
13	FRANCIS MBBUR	NDALAT	0725569764	
14	NICHOLAS KIGEN	TINDERET	0722657330	
15	JOASH KEMEI	NANDI HILLS	0700496727	
16	ELLY MELLY	NANDI HILLS	0727604090	
17	BRIAN KIPKEMBOI	KILIBWONI	0724176083	
18	SHADRACK KIPCHUMBA	KILIBWONI	0742635593	
19	MARY JEPKURECH	KAPSABET	0 ——	
20	IRENE SAWE	LESSOS	0705 861 916	
21	GLADWELL CHEMUTO	KAPTEL	0727 849 901	
22	KANDAGOR CORNELIUS	GGM	0710662690	
23	ROBERT KIPKOSGEI	NANDI HILLS	0723 775443	
24	BETHWEL KIPRONO	KAPSIMOTWA	0726 912 736	
25	WYCLIFFE TANUI	KIPKAREN	0722413182	
26	TIROP IK	KABIYET	07244284	
27	Abel Kiptoo	Kemeloi	0725338205	
28	EUNICE JEBET	KILIBWONI	0724469209	
29	William Mutai	Lelmokwo	0728892704	
30	DAVID K. LEL	KABIYET	0727567343	
	PAUL KARAN	[illegible]	[illegible]	

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1	HENRY KIPKOSGEI	CHAIRPERSON - TINDERET WARD	0703908702	[signature]
2	ROBERT MAIYO	" Lelmokwo/Ngechek	0723072367	[signature]
3	JULIUS K. MISSIK	" KAPTUMO/KABOI	0721743145	[signature]
4	SIMOTWO C. PAUL	WARD ADMIN CHEMELIL	0721753005	[signature]
5	HILARY BWAMBOK.	WDC Chairperson Chepkumia	0714480508	[signature]
6	SHADRACK MAIYO	Kabisaga	0725620332	[signature]
7	DANIEL KOENO SOME	KIPKAREN RWD	0728615816	[signature]
8	WILLIAM K. TEGO	CHEMUNDU KAPKEBUN	0722233980	[signature]
9	Samwel K. Maiyo	Nandi Hills ward	0723769016	[signature]
10	William K. Mutai	Lel/NG ward	0728892704	[signature]
11	DOMINIC TOO	KAPBISAGA	0710788555	[signature]

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12	Shadrack Tarbet	CGN	0729962379	[signature]
13	George Kirwa	CGN	0729228305	[signature]
14	Sharon Jepkorir	CGN	0712652675	[signature]
15	Joyline Jepkorir	CGN	0712631695	[signature]
16	Kiplamba Chemweno J.	CGN	0725655820	[signature]
17	Nehemiah Chumba	CGN	0726510616	[signature]
18	Walter Samoei	CGN	0707163176	[signature]
19	Brian Birgen	CGN	0723023251	[signature]
20	SOLOMON KORIR	~~[illegible]~~ ~~KABWARENG~~ WARD.	0725159914	[signature]
21	Shadrack Rotich	Kilibwoni Ward	0723501690	[signature]
22	Sharon Jesang	Kemeloi-Maraba ward	0790541504	[signature]
23	PATRICK MUTAI	FKF Nandi / Sports	0723143684	[signature]
24	Festus Kiplorech	CBEF	0707799684	[signature]
25	Festus Kemboi	N.C.R.D.	0726067779	[signature]
26	ELKANA YEGO	WSF Chair - Kipsamu	0723066106	[signature]
27	GEOFREY KIPKOECH	CGN	0700131339	[signature]
28	Dr Philemon Bureti	~~CE~~ CGN	0723340912	[signature]
29	Dr. Angeline Chepkurui	CGN	0720440665	[signature]
30	MA BIWOTT ELIUD	Ngechek/Lelmokwo	0705224082	[signature]

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1	✓ JOEL LANGAT	SONGHOR/SOBA CHAIRMAN	0727494441	
2	✓ MOSES METO	OL'LESSOS WARD/YOUTH LEADER	0720997775	
3	✓ ADAN KORIR	WARD ADMIN	0726913 922	
4	✓ CHERUI KIPLAMBOI MOIBEIYUT	LELMOKWO/NGECHEK WARD DEVELOPMENT MEMBER/Chair Hucca	0724 286 493	
5	✓ SAMUEL K. KIPRIGEN	OL'LESSOS / MEMBER	0720659500	
6	JAMES KIDWA	N.Hill ward – PWD WD.Fund	0792 280503	
7	✓ JOHN K. SANG	KAPTEL KAMOIWO / MEMBER	0725 343447	
8	✓ CLEOPHAS K. KOECH	KAPTEL KAMOIYWO / YOUTH	0723966856	
9	✓ Shadrack Tanui	NANDI CBO NETWORK	42895883 1	
10	✓ EVALINE TARUS	CHepkunyuk ward C.H.P	0725454299	
11	✓ LENAH JEPKORIR.	KAPSABET WARD.	0727466998	

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12	SHARON CHERUTO	NANDI CSO NETWORK	0717584871	
13	MILTON MOI	CGN	0724512961	
14	[illegible]	Kapsabet	0722479259	
15	Elusha Korir	CGN	0725225313	
16	Simmson Rotich	Kilibwoni	0727767646	
17	Raycliffe Mwi	Kipkaren	0722443182	
18	SALINA J. CHERUIYOT	CBEF (faith based Society)	0714757364	
19	NOLEGA V. NANDOYA	CBEF (M)	0713424586	
20	BILHAH JEPTOO	CBEF PWD	0727376311	
21	HELLEN JEPTOO LEL	CBEF (WOMEN)	0726129997	
22	Fredrick Letting	CBEF (ICPAK)	0727464547	
23	PATRICK MUTAI	CBEF (SPORTS)	0723143684	
24	EMMANUEL BICHII	WARD ADMIN CHEMUNDU/KAPNGETUNY	0724010751	
25	Diana Jepkirui	Kapsabet	0706928768	
26	Robbin Cherop	Kapsabet	0722144205	
27	Marion Jerotich	Kapsabet	0725587789	
28	Gilpiti Kosgei	Lessos	0708914921	
29	ROBERT KIPKOSGEI	NANDI HILLS	0723775443	
30	VINCENT KIPCHUMBA	NDALAT	0748222686	

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1	Rev Dickson Bett	Kaptumo / Kaboi	0703482229	[signature]
2	Joseph K. Maritim	Terik Ward - Chair	0724758118	[signature]
3	Thomas Sawe	Ndalat W/Chair	0725713943	[signature]
4	Barnabas Bor	Kapsabet W/Chair	0720705253	[signature]
5	Mercy Jerop	Ward Admin	0710524509	[signature]
6	Alfonce Bett	Kosirai - W/Chair	0724856024	[signature]
7	David Mutai	Kur/Sur	0726516580	[signature]
8	Janet J Kering	Kaptel/Kamoiywo	0729516223	[signature]
9	Pauline Jepchoge	Kosirai W/members	0717765458	[signature]
10	Paul Chelal	Aldai	0720175968	[signature]
11	Julius Kipirun	Ag SCA Mosop	0727394961	[signature]

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1	DAVID K. RONOH	OLLESSOS WARD	0723733555	[signature]
2	JOSEPH FELIX CHOKE	KAPCHORUA WARD	0721791867	[signature]
3	CHARLES SANG	KIPKAREN WARD	0712614113	[signature]
4	DANIEL KOECH	KABIYET WARD	0728107920	[signature]
5	MERCY JERONO	KABIYET WARD	0759785851	[signature]
6	Harmon Chirchir	Sangalo Kebulonik	0725439968	[signature]
7	MESHACK TARUS	KAPKANGANY WARD	0711360347	[signature]
8	JOB K. KOECH	KAPCHORUA/OLLESSOS WARD	0718062222	[signature]
9	JOHANA K. MARITIM	SANGALO/KEBULONIK WARD	0712075474	[signature]
10	WILLY K. YEGO	KAPCHORUA WARD	0726695302	[signature]
12.	Calvin Kiplagat	Kapngetuny	0719116826	[signature]

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1.	David K. Rop	Songhor/Soba ward	0722902984	[signature]
2.	Alvina Masong	Kapngetuny Ward	0799538078	[signature]
3.	Stella Jeruto	Kabiyet ward	0759785851	[signature]
4	Jackson Chemwor	Kaimosiwo/Ngechek	0724204739	[signature]
5	Grace Jepchirchir	Kosirai	0721755731	[signature]
6	Emmanuel Bichii	Chemundu	0724010751	[signature]
7	Geoffrey Koech	Kabiyet ward	0720968889	[signature]
8	Naomy Jerop	Kabisaga ward	0768150581	[signature]
9	Titi Kiplimo Vincent	Kemeloi-Maraba	07299378[illegible]	[signature]
10	Noah Tanui	Kemeloi/Maraba	0726066[illegible]	[signature]
11	Eng Robert Kelimoh	CECM Roads & infrastructure	0725[illegible]	[signature]

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1 ✓	JOHN BIOK	NANDI HILLS / BUSINESS comm.	0720946211	[signature]
2 ✓	GODFREY KEVOWE	KAPSABET / CSO	0710645018	[signature]
3 ✓	Ally MEILI	NANDI-HILLS WARD ADM	0725353257	[signature]
4 ✓	Stephen Tarus	Ag. CA – TINDERET	0720823262	[signature]
5 ✓	Richard K. TOO	WARD ADM CGN	0721570753	[signature]
6 ✓	Hillary YEGON	NANDI-HILLS, chair	0718855305	[signature]
7 ✓	DANIEL K TOO	KEMELOI / MARABA	0726322555	[signature]
8 ✓	NATHAN TARUS	NCG. KAPSABET WARD	0720454671	[signature]
9	WILLIAM MAGUT	WARD ADM KAPSIMOTWA	0722359894	[signature]
10 ✓	ELIAS KIPNGETICH	KIPKAREN WARD	0716649347	[signature]
11 ✓	DENNIS CHERUIYOT	CHEMUNDU	0729979806	[signature]

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1	Janet Jepkemoi	Business community	0723045098	
2	SALLY CHESILIM	KABISAGA	0729476520	
3	GABRIEL LAGAT	KAPSABET YOUTH	0105356945	
4	TARUS KENNEDY	KAPSABET	0723297354	
5	NAOMI KIOKO	KAPSABET	0796168307	
6	ALICE TOO	Kabiyet	0723296383	
7	Augustine Kenio	Kapsabet	0726510185	
8	Jackson Koech	Kapsabet	0775788149	
9	BENJAMIN TABUT	KILIBWONI	0720147748	
10	KENNEDY KIRUI	KILIBWONI	0726665484	
11	LINET PUKERA	KAPSABET	0796448854	

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NO	NAME	WARD/ORGANIZATION	PHONE NUMBER	SIGNATURE
1	Michael K. Chirchir	Kiptuiya	0728725297	
2	Patrick Togom	Songhor/Soba	0727977723	
3	Amos Gang	Kilibwoni	0793538974	
4	Joseph K Tum	Kiplaren/ Ndalat	0720104216	
5	Lucy Rottoh	Kabisaga	0727301010	
6	Geoffrey Korir	Kur/Sungoi.	0720015659	
7	Teresiana Mutai	Kabwareng Ward	0724347699	
8	Josephine Muhunu	Proset Iaeni. Chair	0722763749	
9	Eliab K. Sang	Admin - Sangalo Kebulonik	0721177059	
10	Isaiah K. Keter	CECM Admin, PS & ICT	0727786208	
11	Hillary K. Serem	CECM Finance & Eco. Planning	0725941446	

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1 ✓	RUTTO MATHEW	CHEPTERWAI	0729826954	
2 ✓	KIPNGETICH FRANCIS	CHEPTERWAI	0729815727	
3 ✓	NAOMI JEBET	NANDI HILLS	0725135626	
4 ✓	GIDEON BUTIA	NGECHEK	0729412505	
5 ✓	EDWIN KIPKETER	CHEPKUMIA	0722642024	
6 ✓	CHRISTINE CHEMOCH	BONJOGE	0716599031	
7 ✓	John Korir	Kobujoi	0720522569	
8 ✓	Amos Talam	Kabisaga	0721559264	
9 ✓	RAEL BASA	KAPTEL/KAMOYWO	0715391065	
10 ✓	CORNELIUS KOECH	KILIBWONI	0722612624	
11	CAROLYN LAGAT	Ag C.O FINANCE & Economic Planning	0746332659	