



REPUBLIC OF KENYA

COUNTY GOVERNMENT OF TANA RIVER

PERFORMANCE CONTRACT

BETWEEN

H.E. THE GOVERNOR

AND

THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR THE
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

FOR THE PERIOD

COUNTY GOVT. OF TANA RIVER
ASST DIRECTOR PERFORMANCE MGT



Email: tananverog@gmail.com
P. O. Box 29 - 70101, HOLA

1ST JULY 2025 TO 30TH JUNE 2026

PREAMBLE

This Performance Contract (hereinafter referred to as "Contract") is entered into between the County Government of Tana River (hereinafter referred to as ("CG") represented by H.E. the Governor of P.O. Box 29-70101, Hola (together with its assignees and successors) of the one part, and the County Executive Committee Member, County Department of Finance and Economic Planning (hereinafter referred to as the "the CECM), (together with its assignees and successors) of P.O. Box 29-70101, Hola of the other part.

WHEREAS:

The County Government is committed to ensuring that public offices are well managed and they are effective in delivering quality services to the public in line with provisions of the Constitution of Kenya;

The County Government recognizes that the County Department of Finance and Economic Planning hold a key role in the implementation of the County priorities in order to improve the quality of life of the citizens and contribute to making Kenya globally competitive;

The purpose of this Performance Contract is to establish the basis for ensuring that efficient and effective services are delivered to the people of Tana River County in line with the provisions of the Constitution. The County Department of Finance and Economic Planning is required to adopt systems that enable innovativeness and adaptability of public services to the needs of users through digitalization of services.

This Performance Contract therefore represents a basis for continuous performance improvement that meets the needs and expectations of the county residents.

Therefore, the parties hereto agree as follows:

PART 1: Statement of Responsibility by the CECM

The Mandate of the Department of Finance and Economic Planning, as per the Executive Order No. 1 of 2022 is to:

- i) Analyse, formulate and oversee management of fiscal and economic policies;
- ii) Monitor, evaluate and oversee management of public finance and economic affairs of the County;
- iii) Ensure sound budget preparation and implementation for the County;
- iv) Prepare accurate MTEF and annual frameworks;
- v) Review and advice on matters relating to Private Public Partnerships;
- vi) Monitor fiscal sector reforms;
- vii) Ensure that appropriate and adequate financial management information system is in place;
- viii) Undertake financial reporting (preparation of financial statements and other financial reports);
- ix) Ensure banking and cash management;
- x) Ensure administration of account receivables and payables;
- xi) Ensure grant/contract administration;
- xii) Ensure vote book control;
- xiii) Formulate, analyse and implement tax policies that the County Government is allowed to impose;
- xiv) Formulate taxes and private investment incentives;
- xv) Undertake collection of revenue;
- xvi) Undertake county revenue accounting;
- xvii) Undertake business registration, permits and licensing
- xviii) Prepare the County Fiscal Strategy Paper and County Budget Outlook and Review Paper;
- xix) Mitigate risk management;
- xx) Undertake procurement and supply chain management for county government entities
- xxi) Ensure asset management
- xxii) Report on county government procurement to the Public Procurement Regulatory Authority and the Public Procurement Information Portal.

It is my responsibility to provide the required leadership in designing suitable plans and strategies, that will deliver the desired goals and contribute to high and sustainable socio- economic development.

It is also my undertaking that I will perform my responsibilities diligently and to the best of my abilities to support the achievement of the agreed performance targets.

PART II: Vision Statement, Mission Statement and Strategic Objectives

a) Vision Statement

To be an institution of excellence in economic planning and financial management for a high quality of life.

b) Mission Statement

To pursue prudent economic, fiscal, and monetary policies and effectively coordinate government financial operations for rapid and sustainable development of Tana River County.

c) Strategic Objectives

The Strategic objectives for the Department are: -

- i) Enhancing Fiscal Policy, Planning, and Economic Management;
- ii) Promoting Prudent, Transparent, and Accountable Public Financial Management;
- iii) Strengthening Revenue Mobilization, Administration, and Management;
- iv) Improving Financial Systems, Controls, and Expenditure Management;
- v) Promoting Efficient, Transparent, and Sustainable Procurement and Asset Management; and
- vi) Fostering Sustainable Economic Growth and Investment Climate.

Part III: Statement of Strategic Intent by the CECM

In carrying out my duties, I intend to put all my efforts towards contributing effectively and efficiently to the achievement of the county development agenda as espoused in the Kenya

Vision 2030 and CIDP, keeping in mind the specific priorities of the Department of Finance and Economic Planning.

Bearing in mind the imperative of inclusivity, I will implement the following Strategic Intents during the contract period:

- i) Provide sound fiscal policies and robust economic planning frameworks that promote sustainable development, ensure equitable resource allocation, and strengthen evidence-based decision-making for the County;
- ii) Uphold the principles of fiscal discipline, transparency, and accountability in the management of public resources, thereby fostering public trust and improving service delivery across all sectors;
- iii) Expand and diversify the County's revenue base through innovative, efficient, and transparent revenue policies and systems, ensuring sustainable financing of county priorities and reduced dependency on external transfers;
- iv) Establish and maintain robust financial systems and internal controls that guarantee efficiency, compliance, and value for money in the use of public resources;
- v) Deliver fair, competitive, and transparent procurement processes and ensure effective management of county assets for long-term sustainability and improved public service delivery; and
- vi) Create an enabling environment that attracts investment, stimulates local enterprise, and fosters inclusive economic growth aligned with county development priorities and the Sustainable Development Goals (SDGs).

Part IV: Commitments and Obligations of the County Government of Tana River

- i) Acknowledgement of receipt of correspondences and approval of requests are made within the timelines stipulated in the Citizens' Service Delivery Charter.
- ii) Release of budgetary allocation within three (3) days after exchequer receipt.

Part V: Reporting Requirements

The CECM shall submit quarterly and annual performance reports in the prescribed format to the designated agencies with copies to Council of Governors as specified in Section 2.9.3

of the County Governments Performance Contracting Guidelines for the purpose of monitoring progress and annual performance evaluation.

Part VI: Duration of the Performance Contract

This Performance Contract will run for one Financial Year from **1st July, 2025 to 30th June, 2026.**

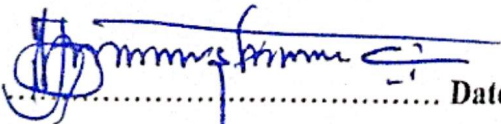
Part VII: Signatories to the Performance contract

For and on behalf of the County Department

Signature..........Date:

CPA BRENDA MOCHECHE MOKAYA
COUNTY EXECUTIVE COMMITTEE MEMBER FOR THE DEPARTMENT OF
FINANCE AND ECONOMIC PLANNING

For and on behalf of the County Government

Signature: .....Date: 11th Dec, 2025

H.E. MAJOR (RTD) PROF. DHADHO GADDAE GODHANA
THE GOVERNOR
COUNTY GOVERNMENT OF TANA RIVER

Annex I: Performance Contract Matrix for Department of Finance and Economic Planning

S/No.	Performance Criteria and Indicators	Unit of Measure	Weight (%)	Baseline/Status FY 2024/25	Annual Target FY 2025/26
A	Financial Stewardship				
A1.	Absorption of Allocated Funds (GoK)	%	3	79.64	100
A2.	Absorption of Externally Mobilized Resources	%	2	100	100
A3.	Absorption of Development Funds	%	2	59.97	100
A4.	Appropriation-in-Aid	Kshs	1	N/A	4,000,000
A5.	Pending Bills Ratio	%	2	3.21	≤ 1
	Weight Sub-Total		10		
B	Service Delivery				
B1.	Implementation of Citizens' Service Delivery Charter	%	3	47.5	100
B2.	Digitalization of Government Services	%	3	0	100
B3.	Resolution of Public Complaints	%	2	0	100
	Weight Sub-Total		8		
C	Institutional Transformation				
C1.	Development of County Planning Framework	%	3	80	100
C2.	Competence Development	%	3	0	100
C3.	Knowledge Management	%	2	0	100
C4.	Cascading of Performance Contracts	%	2	15	100
	Weight Sub-Total		10		
D	Core Mandate				
D1.	Policies, Regulations and Guidelines Developed and Implemented	%	3	10	100
D2.	Medium-Term Expenditure Framework Prepared	%	2	N/A	100

S.No.	Performance Criteria and Indicators	Unit of Measure	Weight (%)	Baseline/Status FY 2024/25	Annual Target FY 2025/26
D3.	Public Private Partnership Frameworks Developed	%	2	N/A	100
D4.	Fiscal Reforms Implemented	%	2	N/A	100
D5.	Compliance with the Public Finance Management Act, 2012	%	2	N/A	100
D6.	Financial Reporting	%	3	100	100
D7.	Risk Management Framework Policy Developed	%	2	37.14	100
D8.	Audit Queries Reduced	%	3	N/A	100
D9.	Supply Chain Management Strengthened	%	3	80	100
D10.	Revenue Management	%	3	60	100
D11.	Payment Processing Strengthened	%	2	N/A	100
D12.	Grant/Contract Management	%	3	N/A	100
D13.	Monitoring and Evaluation Strengthened	%	3	90	100
D14.	Citizen Engagement	%	3	100	100
D15.	Pending Bills Paid	Kshs	5	N/A	556,016,791
D16.	Revenue Collection	Kshs	4	203,225,065	203,225,065
D17.	Ease of Doing Business	%	2	100	100
D18.	Disaster Management	%	2	N/A	100
D19.	Customer Satisfaction	%	2	N/A	100
D20.	Youth Empowerment Initiatives	%	2	N/A	100
D21.	Development Index	%	2	N/A	100
D22.	Project Completion Rate	%	2	N/A	43.41
D23.	Productivity Improvement	%	3	N/A	100
	Weight Sub-Total		60		100
E.	Governor's Directives				
E1.	Governor's Directives Implemented	%	2	N/A	100

S.No.	Performance Criteria and Indicators	Unit of Measure	Weight (%)	Baseline/Status FY 2024/25	Annual Target FY 2025/26
	Weight Sub-Total		2		
F	Affirmative Action in Government Procurement				
F1.	Access to Government Procurement Opportunities	Kshs	2	6,470,000	68,271,957
F2.	Promotion of Local Content in Procurement	Kshs	2	19,700,000	91,029,276
	Weight Sub-Total		4		
G	Cross-Cutting Issues				
G1.	Youth Internships/Industrial Attachments/Apprenticeships	No.	1.5	5	20
G2.	Work Environment	%	1.5	40	100
G3.	Compliance with Statutory Obligations	%	1	91.66	100
G4.	Asset Management	%	2	60	100
	Weight Sub-Total		6		
	Overall Total Weight		100		

ANNEX II: EXPLANATORY NOTES FOR PERFORMANCE TARGETS

A. FINANCIAL STEWARDSHIP AND FISCAL DISCIPLINE

A1. Absorption of Allocated Funds (GoK)

During the FY 2025/2026, the Department has been allocated Kshs. 1,111,435,639, comprising Kshs. 629,420,409 for Development Expenditure and Kshs. 482,015,230 for Recurrent Expenditure. The CECM commits to absorb 100% of the total budget allocation amounting to Kshs. 1,111,435,639 to programmes, projects and activities for which the funds were appropriated and planned for.

A2. Absorption of Externally Mobilized Resources

During the FY 2025/2026, the CECM commits to absorb 100% of the externally mobilized resources totalling Kshs. 4,000,000 to programmes, projects and activities for which they were appropriated and planned for.

A3. Absorption of Development Funds

During the FY 2025/2026, the CECM commits to absorb all the development funds totalling Ksh 629,420,409 to programmes, projects and activities for which they were appropriated and planned for.

A4. Appropriation-in-Aid

During the FY 2025/2026, the CECM commits to mobilize resources in cash and in-kind amounting to Kshs. 4,000,000 from development partners.

A5. Pending Bills Ratio

At the beginning of the FY 2025/2026, the total departmental pending bills were Ksh. 39,634,917, translating to a pending bills ratio of 3.21. During the FY 2025/2026, the CECM commits to ensure that pending bills do not exceed 1% of the approved Departmental budget of Kshs 1,111,435,639 translating to Kshs 11,193,881.

B. SERVICE DELIVERY

B.1 Implementation of Citizens' Service Delivery Charter

The CECM commits to fully implement and operationalize the Citizens' Service Delivery Charter to enhance transparency, accountability and customer experience. This will be achieved by:

- i) Displaying the Citizens' Service Delivery Charter prominently at all points of entry and service delivery points in both English and Kiswahili, in the prescribed format and minimum size of 3'x4', with clearly legible contents (10%);
- ii) Cascading the Citizens' Service Delivery Charter to all the five (5) Directorates, by factoring realistic service turn-around timelines (10%);
- iii) Customizing the Citizens' Service Delivery Charter to unique needs and convenient access of the customers by translation of the Charter to Braille, provision for sign language interpretation, audio recordings, and uploading it on the County website (20%);
- iv) Sensitizing all staff on the contents and commitments of the Citizens' Service Delivery Charter to ensure institutional ownership and compliance (10%); and
- v) Ensuring conformity with the commitments and standards in the Citizens' Service Delivery Charter by establishing compliance to the commitments stipulated in the Charter through undertaking quarterly monitoring, analyzing and compiling compliance quarterly reports (50%).

B.2 Digitalization of Government Services

During the FY 2025/2026, the CECM commits to the following: -

- i) Customer-facing and back-office services identified and prioritized for Business Process Re-engineering (BPR) (10%);
- ii) Business processes for at least 25% of the prioritized services re-engineered (45%);
- iii) At least 25% of the re-engineered services digitalized (25%); and
- iv) Digitalized customer facing services on-boarded onto county online platforms where applicable (20%).

B.3 Resolution of Public Complaints

During the FY 2025/2026, the CECM commits to the following:

- i) Resolution of all complaints received (60%);
- ii) Requests on access to information received processed (20%); and

- iii) Quarterly reports on resolution of complaints and processing of requests on access to information submitted to the Office of the County Secretary for onward submission to the Commission on Administrative Justice (CAJ) (20%).

C. INSTITUTIONAL TRANSFORMATION

C.1 Development of County Planning Framework

During the FY 2025/2026, the CECM commits to ensure the preparation, review and alignment of all County planning frameworks in line with constitutional, legal and policy requirements in order to guide resource allocation and development. In this regard, the CECM commits to review and develop the following planning frameworks:

- i) Review the 10-Year Sectoral Plans to guide long-term development in key sectors (20%);
- ii) Prepare and consolidate the County Procurement Plan (20%);
- iii) Prepare the Annual Development Plan for the FY 2026/27 (20%);
- iv) Prepare a County Public Investment Management Framework. (20%); and
- v) Review the 5-Year Departmental Strategic Plan to align departmental priorities with county, national, and international commitments, including Kenya Vision 2030, the National Spatial Plan, Medium Term Plan, and the Sustainable Development Goals (SDGs) (20%).

C.2 Competence Development

In the FY 2025/2026, the CECM is committed to the systematic enhancement of employees' skills and proficiencies in order to address career progression and improve institutional performance.

In this regard, the CECM commits to the following:

- i) Institutional Skills Gap Analysis undertaken (20%);
- ii) Staff Training Needs Assessment undertaken (10%);
- iii) Interventions to address the identified skills gaps and training needs implemented through capacity building/training, coaching and mentoring (30%);
- iv) Employee Performance Management undertaken through the following:
 - a) Individual employees' annual performance targets for the FY 2025/2026 set using the prescribed format by 31st July, 2025 (10%);
 - b) Staff Performance Appraisal for all employees undertaken an appraisal report for the FY 2024/2025 compiled by 31st August, 2025 (15%); and
 - c) An action plan developed and the recommendations emanating from the staff appraisal reports implemented (15%).

C.3 Knowledge Management

In the FY 2025/2026, the CCEM commits to the following:

- i) Participation in the development of a county Policy on Knowledge management to be spearheaded by the office of the Governor by the fourth quarter (40%).
- ii) Participate in a baseline survey on the level of knowledge management awareness and capacity need assessment to be spearheaded by the office of the Governor by the fourth quarter (40%).
- iii) Participation in the development of knowledge management action plan with appropriate monitoring and reporting framework to be spearheaded by the office of the Governor (20%).

C.4 Cascading of Performance Contracts

In the FY 2025/2026, the CCEM commits to cascade the first level Performance Contract as follows:

- i) CCEM and County Chief Officer(s) (20%);
- ii) County Chief Officer and County Directors (30%); and
- iii) County Directors to sign Staff Performance Appraisals with the rest of the Staff (50%).

D: CORE MANDATE

D.1 Policies, Regulations and Guidelines Developed and Implemented

In the FY 2025/2026, the CCEM commits to strengthen evidence-based policy formulation to enhance governance, service delivery and resource utilization within the County. The CCEM commits to the following:

- i) Policy gaps assessment undertaken to identify priority areas requiring new or revised policies (30%);
- ii) Three (3) key policies that address emerging needs formulated, reviewed and submitted for approval in order to align with national frameworks such as Kenya Vision 2030, MTP and SDGs (30%);
- iii) Stakeholder engagement and public participation conducted during policy formulation process to promote inclusivity, transparency and ownership (20%); and
- iv) Implementation frameworks for the approved policies, including monitoring and evaluation mechanisms developed to track impact and compliance (20%).

D.2 Medium-Term Expenditure Framework Prepared

In FY 2025/2026, the CCEM commits to ensure timely, participatory, and evidence-based preparation of the County Medium-Term Expenditure Framework (MTEF) in compliance with the Public Finance Management Act, 2012. Specifically, the CCEM commits to the following:

- i) County Budget Review and Outlook Paper (CBROP) prepared by 30th September, 2025 (20%);

- ii) County Fiscal Strategy Paper (CFSP), aligned to national fiscal policies and the County Integrated Development Plan (CIDP) prepared and submitted by 28th February, 2026 (30%);
- iii) Sector working group reports and sector ceilings developed to guide resource allocation and priority setting (20%);
- iv) Annual Budget Estimates prepared and submitted the to the County Assembly by 30th Apr, 2026 (20%); and
- v) Stakeholder engagement and public participation ensured in all stages of the MTEF preparation process (10%).

D.3 Public Private Partnership Frameworks Developed

During FY 2025/2026, the CECM commits to the mobilization of private sector investments through the development and implementation of effective Public Private Partnership (PPP) frameworks that promote sustainable development and service delivery in the County by undertaking the following:

- i) PPP needs assessment undertaken to identify potential areas/sectors for partnership (20%);
- ii) One (1) County PPP Policy and Legal Framework aligned with the national PPP Act and Regulation developed and submitted (30%);
- iii) County PPP Unit/Committee established and operationalized to coordinate, appraise and oversee PPP initiatives (20%);
- iv) two (2) viable PPP projects identified, packaged and prioritized for investment consideration (20%); and
- v) Stakeholder engagement, awareness creation, and capacity building on PPP processes undertaken to enhance transparency and accountability (10%).

D.4 Fiscal Reforms Implemented

In the FY 2025/2026, the CECM commits to implement comprehensive fiscal reforms aimed at enhancing efficiency, transparency, and accountability in public financial management within the County. Specifically, the CECM commits to the following:

- i) A review of existing fiscal policies and frameworks undertaken to identify gaps and areas requiring reform (20%);
- ii) Fiscal consolidation measures implemented to ensure expenditure control, debt sustainability and prudent financial management (20%);
- iii) County's Financial Management Information System (FMIS) strengthened to improve reporting, monitoring, and real-time tracking of revenues and expenditures (20%);
- iv) Revenue administration and compliance enhanced by streamlining collection systems and minimizing leakages (20%); and

- v) Fiscal transparency and accountability promoted by publishing periodic fiscal reports, engaging citizens, and ensuring alignment to national fiscal policies (20%).

D.5 Compliance with the Public Finance Management Act, 2012

In the FY 2025/2026 the CECM commits to ensure compliance with the Public Finance Management (PFM) Act, 2012, and its attendant Regulations, in order to promote fiscal discipline, accountability and effective resource utilization in the County. The CECM therefore commits to the following:

- i) The following statutory planning and budget documents prepared and submitted within the stipulated timelines (25%);
 - a) County Budget Review and Outlook Paper by 30th September (5%),
 - b) County Fiscal Strategy Paper by 28th February (5%),
 - c) Budget Estimates by 30th April (5%), and
 - d) Finance Bill by 30th September (10%).
- ii) Prudent budget execution and adherence to approved ceilings ensured, with no expenditures made outside the legal framework (20%);
- iii) Quarterly and annual financial and budget implementation reports submitted to the County Assembly, Controller of Budget, and other oversight institutions as required (20%);
- iv) Periodic internal audits undertaken and external audits facilitated to strengthen accountability and oversight (15%); and
- v) Effective cash management, revenue collection, and debt management procedures ensured in compliance with PFM regulations (20%).

D.6 Financial Reporting

During the FY 2025/2026, the CECM commits to ensure accurate, reliable, timely, and fair financial reporting in compliance with the Public Finance Management (PFM) Act, 2012, International Public Sector Accounting Standards (IPSAS), and other applicable Regulations. In this regard, the CECM commits to the following:

- i) Quarterly financial reports prepared and submitted to the County Assembly, Controller of Budget, and National Treasury within the prescribed timelines in the PFM Act (25%);
- ii) Annual financial statements prepared and submitted to the Auditor-General, Controller of Budget, and National Treasury by 30th September, 2026, in line with IPSAS and PFM Act requirements (30%);

- iii) Financial reports from all County Departments, Boards, and Agencies consolidated into a single County financial statement (15%);
- iv) Simplified financial reports for citizens published to promote transparency and accountability (15%); and
- v) Audit queries addressed and recommendations from the Auditor-General, Internal Audit, and other oversight bodies implemented (15%).

D.7 Risk Management Framework Policy Developed

In the FY 2025/2026, the CECM commits to strengthen governance, accountability, and service delivery through the development and institutionalization of a comprehensive County Risk Management Framework Policy. Specifically, the CECM commits to the following:

- i) A County-wide risk assessment conducted to identify financial, operational, compliance and strategic risks affecting service delivery (25%);
- ii) County Risk Management Framework Policy aligned with national guidelines and international best practices developed and operationalized (30%);
- iii) Risk management structures, including a Risk Management Committee established and strengthened to oversee implementation and reporting (15%);
- iv) County Risk Register developed to track risk and provide mitigation measures and monitor high-risk areas (15%); and
- v) Capacity building on risk management practices undertaken for County staff and risk management integrated into daily operations (15%).

D.8 Audit Queries Reduced

In the FY 2025/2026, the CECM commits to strengthen accountability and compliance with PFM Act, 2012, financial Regulations and other legislation by progressively addressing and minimizing audit queries raised by oversight institutions. In this regard, the CECM commits to the following:

- i) Recommendations from previous audit reports issued by the Auditor-General, Internal Audit, and other oversight bodies implemented (30%);
- ii) Internal controls and compliance mechanisms strengthened to minimize incidences of audit queries (20%);
- iii) Internal audits, monitoring and evaluation and risk-based reviews undertaken on a quarterly basis (30%);
- iv) Accurate financial reports prepared in line with IPSAS and the PFM Act (10%); and

- v) capacity building and sensitization of staff on financial management, compliance, and accountability requirements conducted (10%).

D.9 Supply Chain Management Strengthened

In the FY 2025/2026, the CECM commits to strengthen efficiency, transparency, and accountability in procurement and supply chain management to ensure value for money and timely service delivery. The CECM commits to the following:

- i) Compliance with the Public Procurement and Asset Disposal Act (PPADA), 2015, and related regulations in all procurement processes ensured (20%);
- ii) Annual procurement plans aligned to the approved budget prepared and published by 31st August, 2025 (25%);
- iii) Transparency promoted by reporting all procurement information to the Public Procurement Regulatory Authority (PPRA) and uploading onto the Public Procurement Information Portal (PPIP) on a quarterly basis (25%);
- iv) Percentage of procurements completed within stipulated timelines and budget increased to 100% (20%); and
- v) Supplier capacity building on e-procurement undertaken and stakeholder engagement enhanced to strengthen partnerships and improve service delivery (10%).

D.10 Revenue Management

In the FY 2025/2026, the CECM commits to enhance county revenue mobilization, administration, and accountability to sustainably finance service delivery and development priorities. The CECM therefore commits to the following:

- i) Comprehensive revenue potential and gap assessment undertaken to identify opportunities for growth and efficiency (20%);
- ii) Revenue laws, policies and by-laws reviewed and enforced to strengthen compliance and expand the revenue base (20%);
- iii) A Revenue Management System procured and rolled out to automate revenue collection in order to improve real-time monitoring, enhance transparency and minimize leakages (25%);
- iv) Enforcement and compliance mechanisms strengthened, including audits and penalties for defaulters (20%);

- v) Capacity of revenue staff built through training on customer service, compliance, and digital revenue management (15%);

D.11 Payment Processing Strengthened

In the FY 2025/2026, the CECM commits to ensure timely, transparent, and efficient processing of all payments in compliance with the Public Finance Management (PFM) Act, 2012, and other applicable Regulations. The CECM commits to the following:

- i) Prioritize settlement of pending bills in line with available resources and the Pending Bills Verification Framework (40%);
- ii) Payment systems automated and integrated with the County Integrated Financial Management Information System (IFMIS) in all county entities to enhance accountability and real-time monitoring (35%); and
- iii) Periodic payment status reports prepared and submitted to management and oversight institutions for transparency (25%).

D.12 Grant/Contract Management

In the FY 2025/2026, the CECM commits to strengthen the management of grants and contracts to ensure accountability, compliance, and value for money in the utilization of resources. The CECM commits to the following:

- i) A Grant and Contract Management Framework aligned with relevant laws, donor requirements, and best practices developed and implemented (30%);
- ii) Compliance mechanisms for grants/contract management strengthened by conducting periodic audits and reviews of grant and contract implementation (20%);
- iii) Capacity of staff and implementing partners built on grant/contract management procedures, reporting requirements, and accountability standards (20%); and
- iv) Periodic financial and performance reports on all grants and contracts prepared and submitted to relevant oversight authorities and stakeholders (30%).

D.13 Monitoring and Evaluation Strengthened

During the FY 2025/2026, the CECM commits to institutionalize robust monitoring and evaluation systems to ensure evidence-based decision-making, accountability, and effective delivery of County projects and programs. The CECM commits to the following:

- i) County-wide project stocktaking and mapping undertaken to establish a comprehensive inventory of ongoing and completed projects (20%);
- ii) A County Monitoring and Evaluation Framework, aligned to the CIDP, SDGs, and national planning frameworks developed and operationalized (20%);
- iii) Interactive digital dashboards designed and deployed to track progress of projects and programs in real time, ensuring public accessibility for enhanced transparency (20%);
- iv) Quarterly field monitoring visits and performance reviews conducted to assess progress, identify bottlenecks, and provide corrective recommendations (15%);
- v) Quarterly and annual M&E reports prepared and disseminated to stakeholders and oversight institutions (15%); and
- vi) Capacity of County staff and stakeholders on M&E tools, data collection, reporting, and utilization for decision-making built (10%).

D.14 Citizen Engagement

In the FY 2025/2026, the CECM commits to institutionalize inclusive and participatory citizen engagement mechanisms to strengthen transparency, accountability, and ownership of the County's development agenda. In this regard, the CECM commits to the following:

- i) A Citizen Engagement Framework aligned to the County Governments Act and PFM Act provisions developed and implemented (20%);
- ii) Structured public participation forums during the preparation of key planning and budget documents, including ADPs, CFSPs, Budgets, and County Integrated Development Plans undertaken (20%);
- iii) Digital platforms and feedback mechanisms (SMS, online portals, and social media) established for citizens to track projects, provide input, and raise service delivery concerns (20%);
- iv) Quarterly town hall/community dialogues conducted to update citizens on development progress and gather feedback on service delivery priorities (20%);

- v) Citizen feedback documented and integrated into county plans, budgets, and performance reviews and an annual citizen engagement report published (20%).

D.15 Pending Bills Paid

During the FY 2025/2026, the CECM commits to the payment of historical and verified pending bills amounting to Kshs 556,016,791.

D.16 Revenue Collection

In the FY 2024/2025, the own source revenue collected was Kshs 203,225,065. During the FY 2025/2026, the CECM commits to collect Own Source Revenue amounting to Kshs 203,225,065.

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D.16 Ease of Doing Business

In the FY 2025/2026, the CECM commits to creating a conducive business environment that simplifies processes for starting, operating, and sustaining businesses within the County. In this regard, the CECM commits to the following:

- i) Access to credit for Micro, Small, and Medium Enterprises (MSMEs) and investors facilitated by negotiating and signing Memoranda of Understanding (MoUs) with financial institutions and cooperatives (40%);
- ii) Framework for contract enforcement developed and institutionalized in collaboration with legal and regulatory agencies to reduce disputes, time, and costs in honoring business agreements (30%); and
- iii) Digital business services platform operationalized for online registration, licensing, and payments to improve efficiency and reduce compliance burdens (30%).

D.17 Disaster Management

The CECM is committed to the mainstreaming of disaster risk management in its policies, programmes, projects and activities to effectively manage loss of livelihood and lives in the event of a disaster. In this regard, the CECM commits to the following:

- i) Participation in the disaster risk assessment and update of the risk profiles to be spearheaded by the Directorate of Special Programmes in the Office of the Governor (40%);
- ii) Participation in the development of a disaster response plan to be spearheaded by the Directorate of Special Programmes in the Office of the Governor (10%); and
- iii) Interventions in the disaster response plan implemented (50%).

D.19 Customer satisfaction

The CCEM is committed to evaluate how well public resources are being used to meet the needs of the customers in order to determine on how to improve service delivery. In this regard, the CCEM commits to the participation in a county-wide customer satisfaction survey to be undertaken by the Department of Public Service Management, Administration, Devolution, Information Communication Technology, Protocol and Public Communication (100%).

D.20 Youth Empowerment Initiatives

During the FY 2025/2026, the CCEM commits to promote youth empowerment through the following:

- i) Sustainable financing of youth programmes ensured through dedicated budget lines, resource mobilization, and strategic partnerships (50%);
- ii) Youth entrepreneurship, training, mentorship, business incubation, and partnerships, including expanding access to credit and financial literacy programmes promoted (25%); and
- iii) Youth unemployment, underemployment, and inactivity addressed by integrating Youth in flagship projects and fostering public-private partnerships for job creation (25%).

D21: Development Index

In the FY 2025/2026, the CCEM commits to progressively ensure compliance with the minimum ratio of 70:30 for the County Recurrent Expenditure and Development Expenditure. The total Development Budget for the County is Kshs 4,325,612,769 against the total County Budget of Kshs 9,964,867,791, translating to a County Development Index of 43.41%.

D22: Project Completion Rate

In the FY 2025/2026, the CCEM commits to ensure that all the Department's planned and budgeted for projects are completed as outlined in the Table below.

S/No.	Project Name	Project Description	Location	Total Estimated Cost (Kshs.)	Current Status (%)	Allocation for FY 2025/26 (Kshs.)	Expected Deliverables (Outputs) for FY 2025/26
1.	Proposed purchase of Motor Vehicles	Purchase of Motor Vehicles	Department Headquarters	23,403,618	0	23,403,618	Two (2) Motor Vehicles purchased

D.23 Productivity Improvement

The CECM is committed to the measurement of the efficiency and effectiveness of resources (labor, capital, technology and systems) utilization in converting inputs into quality outputs. In this regard, the CECM commits to the participation in establishing a County-wide Productivity Index to be spearheaded by the Department of Public Service Management, Administration, Devolution, Information Communication Technology, Protocol and Public Communication (100%).

E. GOVERNOR'S DIRECTIVES

The CECM commits to implement the Directive on National Tree Growing Restoration Campaign, in line with the Governor's commitment on Implementation of Specific National Government Policies on Natural Resource Protection and Conservation in Tana River County and any other Directive that may be communicated, as follows:

S/No	Directive Name	Directive Description	Date Issued	Directive Timelines	Estimated Cost (Kshs.)	Allocation for Current FY (Kshs.)	Expected Deliverables
1.	National Tree Growing Restoration Campaign	To grow 15 billion trees for restoration of 10.6 million hectares by 2032. This initiative is expected to increase the forest and tree cover from 12% to 30% by 2032.	21st December, 2022	30 th June, 2026	200,000.00	200,000.00	i) Minimum allocated trees grown – 4,800 tree seedlings (70%); and ii) Key stakeholders mobilized to grow trees, in liaison with the Department of Environment and Climate Change (30%)

F. AFFIRMATIVE ACTION IN GOVERNMENT PROCUREMENT

F.1 Access to Government Procurement Opportunities

The CECM is committed to the empowerment of Youth, Women and Persons with Disabilities (PWDs) In this regard, the CECM commits to allocate and award a minimum of 30% of the total procurement budget of Kshs. 227,573,190 translating to Kshs. 68,271,957 and a further 2% of the 30% translating to Kshs. 1,365,439.14

In addition, the CECM commits to facilitate achievement of the target by undertaking the following:

- i) Pre-qualify registered Youth, Women, and PWDs led enterprises and ensure their procurement opportunities are captured in the Annual Procurement Plan;
- ii) Build the capacity of Youth, Women, and PWDs through targeted training on procurement procedures, access requirements, and available opportunities;
- iii) Facilitate fair access and timely payment processing for Youth, Women, and PWDs enterprises to encourage sustainability and participation in government procurement;
- iv) Monitor and report on compliance by preparing and submitting summaries of procurement opportunities awarded to Youth, Women, and PWDs to PPRA, and to NCPWD for PWD-related allocations; and
- v) Institutionalize affirmative action measures such as ring-fencing certain tenders and Access to Credit Support to progressively strengthen inclusivity, transparency, and equitable participation in county procurement.

F.2 Promotion of Local Content in Procurement

The CECM is committed to the promotion of consumption of locally produced goods and services that will contribute to, among others, employment creation and growth of local industries. In this regard, the CECM commits to allocate and ensure the actual award of at least 40% of the total procurement budget of Kshs 227,573,190 translating to Kshs 91,029,276 for goods and services produced locally as provided in the Annual Procurement Plan.

In addition, the CECM commits to prepare and submit quarterly progress reports on the implementation of this performance indicator to the Department of Tourism, Culture, Heritage, Coordination of Wildlife Conservation, Trade and Industrialization.

G: CROSS-CUTTING ISSUES

G.1 Youth Internships/Industrial Attachments/Apprenticeships

The CCEM is committed to the progressive engagement of the Youth in Internship and Industrial Attachment programmes for skills transfer. In this regard, the CCEM commits to engage a total of 20 Youth in Industrial Attachments.

G.2 Work Environment

The CCEM is committed to the improvement of physical work areas and facilities as well as the immediate surrounding of the work place, including social, psychological, environmental as well as ergonomic factors. In this regard, the CCEM commits to the following:

- i) An internal work environment survey carried out and a work plan for implementation of the recommendations prepared by the end of the second quarter (50%); and
- ii) The survey recommendations implemented as per the work plan (50%).

G.3 Compliance With Statutory Obligations

The CCEM is committed to the compliance with laws and regulations governing the Department's operations, but not limited to the following:

- i) Public Procurement and Asset Disposal Act, 2015 (20%)
 - a) Development and adherence to the annual procurement plan (5%).
 - b) Submission of the procurement plan to the Public Procurement Regulatory Authority (PPRA) by 31st August, 2025 (4%).
 - c) Submission of bi-annual procurement plan implementation reports to the Authority in the prescribed format provided in the PPRA website www.tenders.go.ke through the Department of Finance and Economic Planning (4%).
 - d) Full implementation of e-procurement ensured across all County entities (7%).
- ii) Remittance of the following Statutory Deductions (80%):
 - a) Higher Education Loans Board (HELB) repayments (9%).
 - b) Statutory taxes (9%).
 - c) Social Health Insurance Fund (SHIF) (9%).
 - d) National Social Security Fund (NSSF) (9%).
 - e) Provident Funds (9%).
 - f) Gratuity (9%).
 - g) Pay As You Earn (PAYE) (9%).
 - h) Savings and Credit Cooperatives (SACCO) and Bank remittances (9%). and
 - i) Maintain compliance records to demonstrate accountability and transparency in all remittances (8%).

G.4 Asset Management

The CECM is committed to ensure that adequate asset management structures and systems are in place for prudent management of public assets for optimum economic and social benefits to the public. The CECM therefore commits to the following:

- i) Inventory of Assets established/updated (30%);
- ii) Assets Ownership documents acquired (30%); and
- iii) Idle Assets identified and submitted to the Department of Finance and Economic Planning for disposal (40%).

In addition, the CECM will submit quarterly and annual reports to the Department of Finance and Economic Planning for onward submission to The National Treasury using the prescribed format by email ecm@ntreasury.go.ke