

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION & SPECIAL PROGRAMMES

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MAKUENI COUNTY KDSP II FY 2025/26 QUARTER I PROGRESS REPORT

AS AT 30TH SEPTEMBER 2025



M & E QUARTERLY PROGRESS REPORT FOR APPROVED WORKPLAN FY 2025/26

A. BACKGROUND

The Government of Kenya has received an International Development Association (IDA) Credit in the amount of EUR140.7 million (US\$150 million equivalent) from the World Bank for implementing the Second Kenya Devolution Support Program (KDSP II) (Credit Number IDA-7447-KE) over a four-year period, starting December 7th, 2023. KDSP II is supporting a sub-set of reforms envisaged under the Government's Devolution Sector Plan.

The Program, whose development objective (DO) is to "strengthen county performance in the financing, management, coordination, and accountability for resources", supports a series of key interventions (at the input and output levels) that contribute to intermediate outcomes and, in turn, contribute to outcomes. To achieve the DO, the Program is expected to significantly improve outcomes in the participating counties under three key result areas (KRAs) outlined below:

KRA 1: Sustainable Financing and Expenditure Management: This KRA supports efforts towards enhancing financing to and expenditure management by counties.

KRA 2: Intergovernmental Coordination, Institutional Performance, and Human Resource Management. This KRA supports national and county government initiatives towards strengthening intergovernmental coordination, institutional performance, and Human Resource Management (HRM).

KRA 3: Oversight, Participation, and Accountability. KRA 3 will support improvements in oversight, participation, and accountability. The IPF component will support the development of guidelines on project stocktaking, community-led project management committees, and climate change risk screening and preparedness (including assessment of the climate resilience of existing infrastructure assets).

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IMPLEMENTATION STATUS FOR QUARTER FOUR OF FY 2024/25

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-1) Target FY 2025/26	Quarter (Q-1) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
DLI 2: Participating Counties that have put in place core governance arrangements to manage public funds						
KDSP II Program Agreement achieved and related Compliance Met	Signed participation agreement between Principal Secretary, State Department for Devolution and the County Governor Agreement sealed and uploaded in county Website	1	1	1	1	Achieved
	Enhanced transparency and Disclosure on use of county funds through uploading) Annual Development Plan for FY24/25 (ii) County Fiscal Strategy Paper for FY24/25; (iii) Approved Program-based budget for FY24/25; (iv) County Finance Act for FY24/25; (v) County Budget Review and Outlook Paper for FY24/25; (vi) Quarterly budget implementation reports (Q1 to Q4); (vii) County Integrated Development Plan in county Website	6	6	6	6	Achieved
KDSP II Annual work plans and budgets prepared and approved	KDSP II County Annual Institutional Development Plan, Budget and cash flow for FY 2024/25 developed	1	1	1	1	Achieved

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-1) Target FY 2025/26	Quarter (Q-1) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
	KDSP II County Annual Institutional Development Plan, Budget and cash flow for FY 2024/25 reviewed as per the National Secretariat advisory	1	1	1	1	Achieved
DLI 3: Counties that have increased OSR collected by at least 5% annually over and above the rate of inflation						
County OSR forecasting model.	No. of technical officers Trained on OSR Forecasting Model	15	0	0	0	Will be done in Q3
County revenue enhancement action plan	Revenue enhancement Action Plan in place	1	1	0	0	There is a draft REAP
Review of current revenue automation systems	Reviewed Revenue Management system	1	0	0	0	Will be done in FY Q2
Capacity building of officers involved in OSR mobilization	No. of officers trained on customer handling management, OSR Mapping and revenue automation	30	0	0	0	Will be done in Q2 FY 2025/26
Training technical officers in line departments by CRA on Model Pricing & Tariffs policy	No. of officers trained	15	0	0	0	Will be done in Q3
Finalization of the County Pricing and Tariff Policy	County Pricing and Tariff policy in place	1	1	0	0	Technical committee appointed to spearhead drafting of Pricing & Tariffs Policy
Mapping of Properties and Informal traders	Updated Revenue Register	1	0	0	0	Some revenue streams mapped including SBP &

GOVERNMENT OF MAKUENI COUNTY
 CHIEF OFFICER
 15 OCT 2025
 DEPT. OF DEVOLUTION, PUBLIC PARTICIPATION
 COUNTY ADMINISTRATION & SPECIAL PROGRAMMES

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-1) Target FY 2025/26	Quarter (Q-1) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
						PSV. Remaining 28 streams are key targets for FY 2025/26
DLI 4: Counties that are implementing pending bills action plans						
Improved Pending bills action planning, capacity building and reporting	No. of Accountants trained on Accrual Basis of Accounting	36	20	0	0	Partially Achieved
	No. of Members of pending bills verification committee trained	9	0	0	0	To be done in Q2
	No. of Planning & Budgeting Officers trained on IFMIS Hyperion	16	0	0	0	To be done in Q4
DLI 5: Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the UHRMIS						
Conduct a HR and skills audit, develop action plans for implementing the recommendations and implement action plan	HR and skills audit report Implementation plan for audit recommendations in place					Achieved
	Implementation plan for audit recommendations in place					Ongoing
Conduct review of county organizational structures, capacities, and HRM systems.records and payroll data.	Reviewed Organization Structures	15	3	2	2	Work in Progress
Cleaned payrolls are uploaded in the HRMIS	Updated payroll system	100%	100%	100%	100%	Continuous process – data available

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-1) Target FY 2025/26	Quarter (Q-1) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
Sensitization and Dissemination of Organizational Structures	Percentage of Staff trained	100%	0	0	0	Will be done in Q4
capacity build HR officers, undertake workload analysis and scan all staff documents	Workload analysis report	1	0	0	0	Ongoing
DLI 6: Counties that are enhancing accountability for results through an integrated performance management framework						
Enhanced County integrated Performance Management systems	Action plan for implementing an integrated performance management framework for the county	1	0	0	0	Will be done in Q3
	Percentage Automation of PC	100	20	20	20	Ongoing
DLI 7: Counties with public investment management dashboards with citizen feedback mechanisms						
Enhanced project stock taking of all county Programmes.	County projects inventory in place	1	1	1	1	Achieved
	No. of officers trained on GIS mapping	10	10	10	10	Achieved
	% Completion of GIS Mapping	100	100	100	100	Achieved
	No. of Validation forums held on Stock taking Data	6	2	2	2	Ongoing
Finalization of draft project implementation and management bill and strengthen one	No. of Public Participation forum held and stakeholder engagement on developed guidelines and bills	30	30	30	30	Achieved
	Finalization of digitalization of participatory processes	100%	80%	80%	80%	Continuous process

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-1) Target FY 2025/26	Quarter (Q-1) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
government approach on service delivery	Enhancement of Project Monitoring and Tracking System to align with reporting template- Review of the System	100%	50%	50%	50%	Review is Ongoing for it to be integrated in County Intergrated Financial Management System
Investment Project Implementation, ESRM, GRM & Program Coordination	No. of infrastructure investments screened	3	3	3	3	Screening of the identified projects ongoing
	No. of Feasibility Studies conducted	3	3	3	3	Screening of the identified projects ongoing
	No. of project monitoring reports for Environmental and social risk compliance and Grievance Redress Mechanism	4	0	0	0	Awaiting Commencement of Project Implementation
	No. of Lead ward HoDs trained on on GRM social and climate change risk management and reporting	6	0	0	0	To be done before implementation of Project Starts
	No. of Public Participation Officers trained on Local Economic Development Strategy and Project Formulation Course at KSG	30	0	0	0	To be done in Q3
	No. of Gender Officers and Focal Persons trained	15	15	15	15	Achieved
Enhanced of the KDSP II Program	No. of Quarterly reports Prepared and Submitted to NPIU	4	1	1	1	Q1 Report shared
	No. of Office equipment's purchased	10	0	0	0	To be done in Q3
	No. Sensitization workshop for the County Assembly members and staff	1	0	0	0	To be done in Q2

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-I) Target FY 2025/26	Quarter (Q-I) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
	No. Sensitization workshop for CECMS & COs	2	0	0	0	To be done in Q2
	Branding, publicity and community outreach	Continuous	Continuous	Continuous	Continuous	Inadequate funds

DESCRIPTION OF THE RESULTS

The following section provides summary of achievements per DLI in Q1

DLI 3

- i. Monthly updating of the revenue system, registers and cadasters
- ii. Developed draft Revenue Enhancement Action Plan
- iii. Developed FY 2025/26 finance bill and submitted to County Assembly for approval
- iv. Mapping of revenue streams
- v. Preparation of OSR Strategy

DLI 4

- i. Verification pending bills
- ii. Capacity building of accountants on accrual basis of accounting

DLI 5

- i. Continuous updating of the Payroll System
- ii. Conducting HR and Skills Audit
- iii. Rolling out HRMIS
- iv. payroll audit implementation plan
- v. Automation of PC is ongoing



DLI 6

- i. Cascading PC to all staff
- ii. Implementation of Intergrated performance management guidelines

DLI 7

- i. Project Stocktaking of Projects implemented from FY 2013/14- FY 2024/25
- ii. GIS Mapping of the Projects
- iii. Engaging the community in public participation for the FY 2026/27 Annual Development Plan
- iv. Updating the PMTS
- v. Digitization of participatory processes
- vi. Investment Grant proposal Development and Feasibility Studies
- vii. KDSP II quarterly reporting
- viii. Formulation of work plan and cash flows
- ix. Developed KDSP II GRM framework
- x. Screening of proposed projects
- xi. Training 15 Gender offices at KSG
- xii. Training Officers on OSH

Implementation challenges

The following challenges were reported during the implementation of Quarter I targets:

- i. Delayed disbursement of funds by the SDD

Recommendations


- i. Timely disbursement of funds by SDD



Prepared by;

Secretary; County M&E Officer

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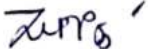
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