



DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION AND SPECIAL PROGRAMS

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SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

COUNTY ANNUAL INSTITUTIONAL DEVELOPMENT PLAN, BUDGET AND CASHFLOW FOR THE INSTITUTIONAL STRENGTHENING GRANT FY 2025/26



1.0 INTRODUCTION

FY 2025/26 marks the second year of implementation of the Second Kenya Devolution Support Programme (KDSP II). Notably, funding for the first year of KDSP II implementation was not released to counties. Consequently, Makueni County utilized the counterpart funding component of the grant amounting to Kshs. 8,571,000 to partially implement the programmes outlined in the FY 2024/25 Work Plan.

This County Annual Institutional Development Plan and Budget has been prepared by the County Program Implementation Unit (CPIU), reviewed and adopted by the County Program Technical Committee (CPTC), and approved by the County Program Steering Committee (CPSC).

The total budget for this Work Plan is Kshs. 62,500,000, comprising a National Government grant of Kshs. 37,500,000 and County counterpart funding of Kshs. 25,000,000.

2.0 PROGRAM OBJECTIVE

The Program Development Objective (PDO) is to strengthen county performance in the financing, management, coordination, and accountability for resources.

3.0 BRIEF DESCRIPTION OF PROPOSED ACTIVITIES FOR FY 2025/26

| KRA | Proposed activities |
|---------------------|--|
| 1 | <ul style="list-style-type: none"> • Training of technical officers engaged in designing County OSR forecasting model • Finalization of draft County REAP • Sensitization on upcoming Integrated County Revenue Management System (ICRMS) • Training technical officers in line departments by CRA on Model Pricing & Tariffs policy • Undertake revenue mapping of Properties and informal traders • Train 35 revenue supervisors /officers on development and updating of OSR registers and cadasters • Training of accountants on transition on Accrual Basis of Accounting. • IFMIS Hyperion training to Planning & Budgeting Officers |
| 2 | <ul style="list-style-type: none"> • Conduct HR and Skills Audit • Conduct review of county organizational structures, capacities, and HRM systems. • Cleaned payrolls are uploaded • in the HRMIS • Review, validate, disseminate organizational structure and sensitize staff • capacity build HR officers, undertake workload analysis and scan all staff documents • Development of an action plan for implementing an integrated performance management framework for the county • Rollout a change management plan for the county integrated performance management system framework |
| 3 | <ul style="list-style-type: none"> • Desktop Review of available data, data cleaning and mapping the existing data to the project stock taking template • Finalization of project stock-taking documentation through data cleaning and enhancement of PMTS • Finalization of draft project implementation and management bill and strengthen one government approach on service delivery and stakeholder engagement • Technical assistance(TA) on digitalization of participatory processes and analytics |
| Crosscutting | |



| KRA | Proposed activities |
|---|--|
| Investment project implementation, ESRM and GRM | <ul style="list-style-type: none"> • Undertake of environmental, social and climate screening for proposed projects • Undertaking of feasibility studies for proposed infrastructural investments • Undertaking Environmental and Social impact assessment for investment projects • Capacity building of PMCs and Field officers on GRM and environmental, social and climate change risk management and reporting • Training of participatory Technical Working group on Mainstreaming of Environmental and Social safeguards, feasibility, disaster and Climate Change in the Development cycle • Training of Public Participation Officers on Local Economic Development Strategy and Project Formulation Course at KSG • Training of Gender Officers and Focal Persons |
| Program Coordination and Management | <ul style="list-style-type: none"> • Office Equipment (Purchase of office Printer, laptops, Notebooks, files, box files, and office cabinets) • Strengthening of Project Management Committee (PMC) reporting through purchase of field equipment's • Publicity materials, banners, staff personal protective equipment for ESRM team (Reflector jackets, headgear, reflector jackets) • KDSP II Structures operations • Sensitization workshop for the County Assembly members and staff • Sensitization workshop for CECMS & COs |

4.0 HIGHLIGHT THE PRIORITIES FOR THE YEAR

The highlights of key priority activities to be implemented in the FY 2025/26 under grant level I are;

- i. OSR enhancement and reporting
- ii. Pending bills action planning, capacity building and reporting
- iii. Integration of HR systems and implementation of relevant action plans
- iv. Enhance County Integrated Performance Management systems
- v. Enhance project stock taking of all county projects and programmes.
- vi. Training of Gender Officers and Focal Persons at KSG
- vii. Development of frameworks, guidelines, and bills
- viii. Proposed projects environmental, social, disaster and climate risk screening, undertaking feasibility studies and concept notes development
- ix. Training of gender officers and focal persons at KSG
- x. Procurement of office equipment, branding materials and PPES
- xi. Strengthening KDSP II program structures
- xii. Undertake sensitization workshops for County Assembly members, CECMs and Chief Officers

5.0 EXPECTED OUTCOMES

The expected outcomes at the end of the FY 2025/26 will be;

- i. The County's Own Source Revenue collected will have increased OSR collected by at least 5% annually over and above the rate of inflation
- ii. Improved record keeping and reduction of verified pending bills
- iii. The county will have adopted an integrated performance management framework
- iv. Strengthened citizen participation and feedback with the established PIM dashboards
- v. Improved and coordinated program management and repo



6.0 Level I Grant Budget FY2025/26

KRA I: Sustainable Financing and Expenditure Management

| Activity Description | Description of Sub-Activities | Unit | Unit Cost | Total Cost | Start Date | End Date | Responsible County Department for Implementation |
|--|---|-------------------------|-----------|------------------|------------|----------|--|
| OSR enhancement and reporting | Training of technical officers engaged in designing County OSR forecasting model | Training/Conference | 650,000 | 650,000 | Aug-25 | Dec-25 | Finance – Revenue Directorate |
| | Finalization of draft County REAP | Workshop | 360,000 | 360,000 | Aug-25 | Dec-25 | Finance – Revenue Directorate |
| | Sensitization on upcoming Integrated County Revenue Management System (ICRMS) | Meeting | 587,800 | 587,800 | Aug-25 | Dec-25 | Finance & ICT |
| Pending bills action planning, capacity building and reporting | Training technical officers in line departments by CRA on Model Pricing & Tariffs policy | Workshop | 613,000 | 613,000 | Aug-25 | Dec-25 | Finance – Revenue Directorate |
| | Undertake revenue mapping of Properties and informal traders | Workshop/Field Activity | 1,102,200 | 1,102,200 | Aug-25 | Dec-25 | Finance – Revenue Directorate |
| | Train 35 revenue supervisors /officers on development and updating of OSR registers and cadasters | Workshop | 1,104,400 | 1,104,400 | Aug-25 | Dec-25 | Finance – Revenue Directorate |
| | Training of accountants on transition on Accrual Basis of Accounting. | Workshop | 2,700,000 | 2,700,000 | Aug-25 | Dec-25 | Finance- Accounting Services Directorate |
| Total | IFMIS Hyperion training to Planning & Budgeting Officers | Training | 1,500,000 | 1,500,000 | Aug-25 | Dec-25 | Finance-Socio Economic Planning and Budget |
| | | | | 8,617,400 | | | |



KRA 2: Intergovernmental Coordination, Institutional Performance, and Human Resource Management.

| Activity Description | Description of Sub-Activities | Unit | Unit Cost | Total Cost | Start date | End date | Responsible County department for implementation |
|--|--|----------------------------------|------------|-------------------|------------|----------|--|
| Integration of HR systems and implementation of relevant action plans. | Conduct HR and Skills Audit | Consultancy | 15,000,000 | 15,000,000 | Aug-25 | Oct-25 | Public Service Management |
| | Conduct review of county organizational structures, capacities, and HRM systems. | Workshop | 900,000 | 900,000 | Aug-25 | Dec-25 | Public Service Management |
| | Cleaned payrolls are uploaded in the HRMIS | Workshop | 900,000 | 900,000 | Aug-25 | Oct-25 | Public Service Management |
| | Review, Validate, disseminate organizational structure and sensitize staff | Conference facility/DSA/Meetings | 1,000,000 | 1,000,000 | Aug-25 | Nov-25 | Public Service Management |
| | capacity build HR officers, undertake workload analysis and scan all staff documents | Conference facility/DSA/Meetings | 1,350,000 | 1,350,000 | Jan-26 | Mar-26 | Public Service Management |
| | Development of an action plan for implementing an integrated performance management framework for the county | Conference facility/DSA/Meetings | 1,518,000 | 1,518,000 | April-26 | April-26 | Public Service Management |
| | Rollout a change management plan for the county integrated performance management system framework | Conference facility/DSA/Meetings | 116,000 | 116,000 | May-26 | May-26 | Public Service Management |
| | TOTAL | | | 20,784,000 | | | |



KRA 3: Oversight, Participation, and Accountability

| Activity Description | Description of Sub-Activities | Unit | Unit Cost | Total Cost | Start Date | End Date | Responsible County Department for Implementation |
|---|--|---------------------------------|-----------|------------------|------------|----------|--|
| Enhanced project stock taking of all county Programmes. | Desktop Review of available data, data cleaning and mapping the existing data to the project stock taking template | Workshop | 1,500,000 | 1,500,000 | Aug-25 | Dec-25 | Devolution/M&E/ICT |
| | Finalization of project stock taking documentation through data cleaning and enhancement of PMTS | Meeting/workshop/ Field work | 3,500,000 | 3,500,000 | Aug-25 | Dec-25 | Devolution/M&E /Lands (GIS) |
| | Finalization of draft project implementation and management bill and strengthen one government approach on service delivery and stakeholder engagement | Fieldwork/ Workshop | 1,000,000 | 1,000,000 | Aug-25 | Dec-25 | Devolution |
| | TA on digitalization of participatory processes and analytics | Workshop | 1,500,000 | 1,500,000 | Aug-25 | Dec-25 | Devolution & ICT |
| Total | | | | 7,500,000 | | | |

INVESTMENT PROJECT IMPLEMENTATION, ESRM, GRM & PROGRAM COORDINATION

| Activity Description | Description of Sub-Activities | Unit | Unit Cost (Ksh) | Total Cost | Start Date | End Date | Responsible County Department for Implementation |
|---|--|------------------------------|---------------------------------|------------|------------|----------|--|
| Investment Project Implementation, ESRM and GRM | Undertake of environmental, social and climate screening for proposed projects | Field assessment and reports | 2,000,000 | 2,000,000 | April-26 | June-26 | Devolution/Gender and Environment & Climate Change |
| | Undertaking of feasibility studies for proposed infrastructural investments | Feasibility study reports | Based on project scope and Cost | - | April-26 | June-26 | Lead Departments |



| Activity Description | Description of Sub-Activities | Unit | Unit Cost (Ksh) | Total Cost | Start Date | End Date | Responsible County Department for Implementation |
|--|--|------------------------------------|---------------------------------|------------------|------------|----------|--|
| | Undertaking Environmental and Social impact assessment for investment projects | Field assessment ESIA reports NEMA | Based on project scope and Cost | - | April-26 | June-26 | Environment and Gender |
| | Capacity building of PMCs and Field officers on GRM and environmental, social and climate change risk management and reporting | Workshops & Reports | 1,000,000 | 1,000,000 | Nov-25 | Dec,2025 | Devolution |
| | Training of participatory Technical Working group on Mainstreaming of Environmental and Social safeguards, feasibility, disaster and Climate Change in the Development cycle | Training | 1,700,000 | 1,700,000 | Oct-25 | Oct,2025 | Devolution |
| Training of Gender Officers and Focal Persons at KSG | Training of Public Participation Officers on Local Economic Development Strategy and Project Formulation Course at KSG | Training | 1,800,000 | 1,800,000 | Oct-25 | Oct,2025 | Devolution |
| | Training of Gender Officers and Focal Persons | Training | 2,000,000 | 2,000,000 | March-26 | March-26 | Devolution |
| ESRM TOTAL | | | | 8,500,000 | | | |

PROGRAM COORDINATION AND MANAGEMENT

| | | | | | | | |
|-------------------------------------|--|-------------|-----------|-----------|---------|----------|------------|
| Program Coordination and Management | Office Equipment (Purchase of office Printer, laptops, Notebooks, files, box files, and office cabinets) | Procurement | 1,500,000 | 1,500,000 | Aug-25 | March-26 | Devolution |
| | Strengthening of Project Management Committee (PMC) reporting through purchase of field equipment's | Procurement | 1,800,000 | 1,800,000 | Nov-25 | March-26 | Devolution |
| | Publicity materials, banners, staff personal protective equipment for ESRM team (Reflector jackets, headgear, reflector jackets) | Procurement | 500,000 | 500,000 | Sept-25 | Dec -25 | Devolution |



| Activity Description | Description of Sub-Activities | Unit | Unit Cost (Ksh) | Total Cost | Start Date | End Date | Responsible County Department for Implementation |
|---------------------------|--|---|-----------------|-------------------|------------|----------|--|
| | KDSP II Structures operations | Meetings/Workshops/Procurement workshop | 6,798,600 | 6,798,600 | Jul-25 | June-26 | Devolution |
| | Sensitization workshop for the County Assembly members and staff | workshop | 3,500,000 | 3,500,000 | Sept,2025 | Dec-25 | Devolution |
| | Sensitization workshop for CECMS & COs | Workshop | 3,000,000 | 3,000,000 | Aug,2025 | Aug,2025 | Devolution |
| Coordination Total | | | | 17,098,600 | | | |

BUDGET SUMMARY

| Program Resource Distribution | Amount (Kshs.) |
|-------------------------------------|----------------------|
| Key Result Area 1 | 8,617,400 |
| Key Result Area 2 | 20,784,000 |
| Key Result Area 3 | 7,500,000 |
| ESRM & GRM | 8,500,000 |
| Program Coordination and Management | 17,098,600. |
| Total | 62,500,000.00 |



7.0 Cash Flow Plan

| Item Description | July | August | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Total |
|---|------|------------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|------|------------|
| Training of technical officers engaged in designing County OSR forecasting model | - | 650,000 | - | - | - | - | - | - | - | - | - | - | 650,000 |
| Finalization of draft County REAP | - | - | 360,000 | - | - | - | - | - | - | - | - | - | 360,000 |
| Sensitization on upcoming Integrated County Revenue Management System (ICRMS) | - | - | - | 587,800 | - | - | - | - | - | - | - | - | 587,800 |
| Training technical officers in line departments by CRA on Model Pricing & Tariffs policy | - | 613,000 | - | - | - | - | - | - | - | - | - | - | 613,000 |
| Undertake revenue mapping of Properties and informal traders | - | 1,102,200. | - | - | - | - | - | - | - | - | - | - | 1,102,200 |
| Train 35 revenue supervisors /officers on development and updating of OSR registers and cadasters | - | - | 1,104,400 | - | - | - | - | - | - | - | - | - | 1,104,400 |
| Capacity building of accountants on transition on Accrual Basis of Accounting. | - | - | - | - | 2,700,000 | - | - | - | - | - | - | - | 2,700,000 |
| IFMIS Hyperion training to Planning & Budgeting Officers | - | - | - | - | 1,500,000 | - | - | - | - | - | - | - | 1,500,000 |
| Conduct HR and Skills Audit | - | - | 6,785,500 | 5,785,500 | 2,429,000 | - | - | - | - | - | - | - | 15,000,000 |
| Conduct review of county organizational structures, capacities, and HRM systems. | - | 900,000 | - | - | - | - | - | - | - | - | - | - | 900,000 |
| Cleaned payrolls are uploaded | - | 900,000 | - | - | - | - | - | - | - | - | - | - | 900,000 |
| Review, Validate, disseminate organizational structure and sensitize staff | - | - | 1,000,000 | - | - | - | - | - | - | - | - | - | 900,000 |
| capacity build HR officers, undertake workload analysis and scan all staff documents | - | - | 1,350,000 | - | - | - | - | - | - | - | - | - | 1,000,000 |
| Development of an action plan for implementing an integrated | - | - | 1,518,000 | - | - | - | - | - | - | - | - | - | 1,350,000 |
| | - | 0 | 0 | - | - | - | - | - | - | - | - | - | 1,518,000 |




| Item Description | July | August | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Total |
|--|------|-----------|------|-----|-----------|---------|-----------|-----------|-----|-----------|-----------|------|-----------|
| performance management framework for the county | | | | | | | | | | | | | |
| Rollout a change management plan for the county integrated performance management system framework | - | 116,000 | - | - | - | - | - | - | - | - | - | - | 116,000 |
| Desktop Review of available data, data cleaning and mapping the existing data to the project stock taking template | - | 1,500,000 | - | - | - | - | - | - | - | - | - | - | 1,500,000 |
| Finalization of project stock taking documentation through data cleaning and enhancement of PMTS | - | 2,000,000 | - | - | - | - | 2,000,000 | - | - | - | - | - | 4,000,000 |
| Finalization of draft project implementation and management bill and strengthen one government approach on service delivery and stakeholder engagement | - | - | - | - | 1,200,000 | - | - | 1,000,000 | - | - | - | - | 2,200,000 |
| TA on digitalization of participatory processes and analytics | - | - | - | - | 1,000,000 | - | 500,000 | - | - | - | - | - | 1,500,000 |
| Undertake of environmental, social and climate screening for proposed projects | - | - | - | - | - | - | - | - | - | 1,000,000 | 1,000,000 | - | 2,000,000 |
| Training of participatory Technical Working group on Mainstreaming of Environmental and Social safeguards, feasibility, disaster and Climate Change in the Development cycle | - | - | - | - | 1,700,000 | - | - | - | - | - | - | - | 1,700,000 |
| Capacity building of PMCs and Field officers on GRM and environmental, social and climate change risk management and reporting | - | - | - | - | 500,000 | 500,000 | - | - | - | - | - | - | 1,000,000 |
| Training of Public Participation Officers on Local Economic Development Strategy and Project Formulation Course at KSG | - | - | - | - | - | - | 1,800,000 | - | - | - | - | - | 1,800,000 |

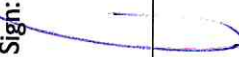



| Item Description | July | August | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | Total |
|--|------|-----------|------------|------------|------------|-----------|-----------|-----------|----------|-----------|-----------|------|------------|
| Training of Gender Officers and Focal Persons | - | - | - | - | - | - | - | 2,000,000 | - | - | - | - | 2,000,000. |
| Purchase of office Printer, laptops, Notebooks, files, box files, and office cabinets | - | - | - | 500,000. | - | - | 500,000. | - | - | 500,000 | - | - | 1,500,000 |
| Strengthening of Project Management Committee (PMC) reporting through purchase of field equipment's | - | - | - | - | - | 1,800,000 | - | - | - | - | - | - | 1,800,000 |
| Publicity materials, banners, staff personal protective equipment for ESRM team (Reflector jackets, headgear, reflector jackets) | - | - | - | 300,000. | - | - | - | - | 200,000. | - | - | - | 500,000. |
| Program structures operational costs | - | - | 2,798,600. | - | - | 2,000,000 | - | 2,000,000 | - | - | - | - | 6,798,600 |
| Sensitization workshop for the County Assembly members and staff | - | - | - | - | 3,500,000. | - | - | - | - | - | - | - | 3,500,000 |
| Sensitization workshop for CECMS & COs | - | - | - | 3,000,000. | - | - | - | - | - | - | - | - | 3,000,000 |
| Total | - | 6,781,200 | 14,916,500 | 11,173,300 | 13,629,000 | 2,500,000 | 3,800,000 | 6,500,000 | 200,000 | 2,000,000 | 1,000,000 | - | 62,500,000 |



Approvals:

| |
|--|
| Submitted for Approval by : Nicholas Masila Nzioka |
| Designation: KDSP II County Programme Lead County Executive Committee Member–Devolution, Public Participation, |
| Sign:  |
| Date: 27/10/2025 |

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|---|
| Approved by: Mutula Kilonzo Jnr. CBS |
| Designation: H/E Governor –Makueni County |
| Sign:   |