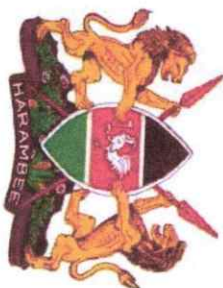


REPUBLIC OF KENYA



GOVERNMENT of MAKUENI COUNTY



**DEPARTMENT OF DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION & SPECIAL
PROGRAMS**

MAKUENI COUNTY KDSP II FY 2024/25 ANNUAL PROGRESS REPORT

AS AT 30TH JUNE 2025

M & E QUARTERLY PROGRESS REPORT FOR APPROVED WORKPLAN FY 2024/25

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).

IMPLEMENTATION STATUS FOR QUARTER FOUR OF FY 2024/25

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	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
	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

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
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 engaged in designing County OSR forecasting model	9	3	3	3	Awaiting SDD & NT to officially commission uniform forecasting model as validated by Counties
Development and updating OSR Registers and cadasters	Updated OSR registers and cadasters	Continuous	Continuous	Continuous	Continuous	Registers and cadasters are updated regularly
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 collection system Reviewed Integrated Revenue System by the National Treasury	2	2	0	0	Will be done in FY 2025/26
Capacity building of officers involved in OSR mobilization	No. of officers trained on customer handling management and revenue automation	30	30	0	0	Will be done in FY 2025/26
County Tax Waiver Administration Bill	County Waivers Administration bill in place	1	1	1	1	Tax Waivers administration bill submitted to the County assembly for approval
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 County OSR Potential	OSR potential report	30	1	1	2	Some revenue streams mapped including SBP &

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
DLI 4: Counties that are implementing pending bills action plans						
Development of a pending bills payment action plan.	No of Officers appointed to pending bills committee	5	5	5	5	Pending Bills Verification Committee was appointed by CECM-Finance to undertake the exercise
	FY 2024/25 pending bills action plan	1	1	1	1	
	No. of officers trained/workshops held	20	20	0	0	To be done in FY 2025/26
Capacity building of the pending bills and verification committee and departmental accountants on record keeping, budgeting, reporting and recording of pending bills;						
Capacity building accounting officers and accountants on transition from cash to accrual accounting.	No. of officers trained on transition from cash to accrual accounting.	36	0	0	7	Inadequate funds
Finalization and publishing of the Finance Manual	Finance manual in place	1	1	0	0	To be done in FY 2025/26
DLI 5: Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the UHRMIS						
HR and skills audit report		100%	100%	50%	50%	Ongoing

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
Conduct a HR and skills audit, develop action plans for implementing the recommendations and implement action plan	Implementation plan for audit recommendations in place					
	Implementation plan for audit recommendations in place	100%	100%	80%	80%	Ongoing
Conduct review of county organizational structures, work load analysis, capacities, and HRM systems, approve staffing lists, and update HR records and payroll data.	Updated HR records and Payroll data by migrating all staff to HRIS-Ke by June, 2025, capacity build HR officers, undertake workload analysis and scan all staff documents	100%	100%	100%	100%	HR records and Payroll data by migration all staff to HRIS-Ke is Completed to scope. New Modules to be introduced 2025/26 Capacity Build HR officers, undertake workload analysis and scan all staff documents is deferred to FY 2025/26
	Updated payroll system	100%	100%	50%	50%	Continuous process - data available
Conduct self-checks to ensure that the payroll data is consistent with the approved staff establishment and other HR records;						
Clean payrolls to get rid of any inconsistencies and upload in the HRMIS	Payroll audits report	100%	100%	80%	80%	Payroll audit ongoing

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
	Percentage of staff sensitized on GHIS portal	100%	100%	20%	20%	Ongoing
Capacity build staff on the UPN system)	No. of staff capacity build on the UPN system	4	4	4	4	Done
	Job descriptions, organizational structure and schemes of service for Single Project Management Unit in consultation with County Public Service Board	100%	100%	90%	90%	Done under NPCIU pending approval at county level.
DLI 6: Counties that are enhancing accountability for results through an integrated performance management framework						
Develop County integrated Performance Management framework	County integrated Performance Management framework in place	100%	100%	100%	100%	Adopted the new PC guidelines and applied in them in setting 2025/26 PC targets
DLI 7: Counties with public investment management dashboards with citizen feedback mechanisms						
Develop and operationalization of county projects monitoring and tracking systems dashboard	County projects inventory in place	1	1	1	1	This is work in progress. The county is in the process of taking stock of projects and programmes implemented across the county
	No. of sensitization forum for CECM, Chief Officers, Directors and technical officers on the dashboard held	1	1	1	1	Ongoing
	No. of sensitization forum for County Assembly Committees members on KDSP II held	1	1	1	1	Achieved

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
	No. of sensitization forum to Community members/ stakeholders/ development committees held on County projects monitoring and tracking systems	30	10	10	10	Ongoing
	Digitized Participatory processes	1	1	1	1	Ongoing. The county prepared online data collection tools. The tools were used during the public participation for FY 2025/26 Budget and CFSP
Development of county PIM framework (aligned with the PIM regulations)	County project implementation management (PIM) guidelines in place	1	1	0.5	0.5	Currently the county government is using the national PIM guidelines. County contextualized guidelines to be finalized in FY 2025/26
	Updated project data in the investment dashboards	Continuous	Continuous	Continuous	Continuous	The county has a Project Monitoring and Tracking System which is updated regularly.
	Guidelines on screening of proposed infrastructure investments Preparatory activities related to potential project investments including feasibility assessments, ESIs	1	1	1	1	The County prepared KDSP II screening checklist, eligibility criteria for selection of projects/ programmes and feasibility study template. The sectors are in the process of

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
						developing concept notes
	Guidelines validation and approval workshop by CEC and Chief Officers	1	1	1	1	Ongoing
Develop bill for project management committees, which incorporate gender, VMGs (where applicable), and other disadvantaged groups	County project management and implementation bill	1	1	0.5	0.5	Ongoing, several guidelines in place i.e PMC, PIM
	No. of project management committees trained on project governance, monitoring, oversight, grievance handling, stakeholder engagement, ESMP implementation monitoring, climate/disaster resilience and feedback mechanisms.	611	200	150	412	Continuous. The PMCs were trained on project governance, monitoring, oversight, grievance handling, stakeholder engagement
Pipeline projects prepared according to PIM framework	No. of infrastructure investments screened	30	30	0	0	Screening of the identified projects ongoing
	No. of staff trained on Environmental and Social Safeguards	5	5	0	0	To be done in October 2025 at KSG
Institutionalizing GRM, environmental and Social Safeguards	Updated GRM frameworks in place County Grievance Redress structures in place	1	1	1	1	There is a county grievance redress mechanism structure in place'
Strengthening program coordination and implementation structures						GRM framework updating is in progress
	No. of County Program Steering Committee (CPSC) members trained	5	0	0	5	Achieved
	No. of County Program Technical Committee (CPTC) members trained	8	0	0	8	Achieved

Output	Indicator	Annual Target (FY 2024/25)	Quarter (Q-4) Target FY 2024/25	Quarter (Q-4) Achievement FY 2024/25	Cumulative Achievement FY 2024/25	Remarks on variance
	No. of CPIU & SPU staff trained	11	11	11	11	Achieved
	No. of Monitoring & Evaluation reports prepared	4	1	1	4	The county reports quarterly on progress made in the implementation of KDSP II
	Customize and implement KDSP II Results framework	1	1	0	0	Devolution sector plan to be done in FY 2025/25
	Branding, publicity and community outreach	Continuous	Continuous	Continuous	Continuous	Inadequate funds
	Stakeholder engagement & Communication plan for the program	Continuous	Continuous	Continuous	Continuous	Inadequate funds

DESCRIPTION OF THE RESULTS

The following section provides summary of the results for each DL

DLI 3

- i. Monthly updating of the revenue system, registers and cadasters
- ii. Introduced and implemented discount on 10 and 5 per cent annual invoice amount for the clients complying before the deadline
- iii. Roadshow to sensitize clients on payment mechanisms
- iii. Technical officers trained in designing OSR forecasting model and OSR mapping
- iv. Developed draft Revenue Enhancement Action Plan
- v. Developed FY 2025/26 finance bill and submitted to County Assembly for approval
- vi. Developed tax waivers administration bill
- vii. Mapping of revenue streams

DLI 4

- i. payment of pending bills
- ii. Appointment of pending bill verification committee
- iii. Capacity building of accountants on accrual basis of accounting

DLI 5

- i. Full Automation of payroll. Migration of manual payroll done successfully
- ii. Carried out payroll audit
- iii. Rolling out HRMIS
- iv. payroll audit implementation plan
- v. participation in National Development of SPMU guidelines
- vi. Training of HR officers on HRMIS
- vii. Migration of payroll from IPPD to HRIS-Ke

DLI 6

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

DLI 7

- i. Engaging the community in public participation for the FY 2025/26 Budget and during Development tours
- ii. Formation and operationalization of development committees
- iii. Updating the PMTS
- iv. PMC training
- v. Digitization of participatory processes
- vi. Investment Grant proposal Development
- vii. KDSP II quarterly reporting
- viii. Establishment and operationalization of KDSP structures
- ix. Formulation of work plan and cash flows
- x. Developed KDSP II GRM framework
- xi. Screening of proposed projects

Implementation challenges

The following challenges were reported during the implementation of Quarter 4 targets:

- i. Delayed disbursement of funds by the SDD

Recommendations

- i. Timely disbursement of funds by SDD

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15/07/2025

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