REPUBLIC OF KENYA GOVERNMENT OF MAKUENI COUNTY

DEVOLUTION, PUBLIC PARTICIPATION, COUNTY ADMINISTRATION AND SPECIAL PROGRAMS

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SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

COUNTY ANNUAL INSTITUTIONAL DEVELOPMENT PLAN AND BUDGET

FY 2024/25

(Reviewed Nov,2025)

(County Seal)

INTRODUCTION

This workplan is a revised version of the FY 2024/2025 workplan aligned with the Supplementary Budget I of FY2025/26, which was approved by the County Assembly in October 2025.

The County Institutional Development Plan, Budget and cashflow was prepared by the County Programme Implementation Unit (CPIU) guided by Second Kenya Devolution Support Programme (KDSP II) Program Operation Manual and Appraisal documents.

The draft plan and budget underwent a comprehensive technical review by the County Programme Technical Committee (CPTC).

The workplan was then submitted to the County Programme Steering Committee (CPSC) for consideration and final approval.

2. PROGRAM OBJECTIVE(S)

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

3.BRIEF DESCRIPTION OF PROPOSED ACTIVITIES

KRA	Proposed activities
1	• Development and updating OSR Registers and cadasters • Develop a county revenue enhancement action plan • Review of current revenue automation systems • Capacity building of officers involved in OSR mobilization • Finalization of the County Revenue Administration and Tariff Bill • Mapping of County OSR Potential • Capacity building of the pending bills and verification committee and departmental accountants on record keeping, budgeting, reporting and recording of pending bills; • Finalization and publishing of the Finance Manual
2	• Conduct review of county organizational structures, work load analysis, capacities, and HRM systems, approve staffing lists, and update HR records and payroll data. • Conduct self-checks to ensure that the payroll data is consistent with the approved staff establishment and other HR records; • Automation of integrated Performance management (including staff sensitization workshop and technical assistance)
3	• County project stocktaking/Stock take of all county projects • Sensitization of County Assembly Committees on KDSP II • Finalization of Digitization of participatory development process • uploading of project data in the investment dashboard • Develop community project management and implementation bill • Project stock taking

KRA	Proposed activities
	• Screening of proposed infrastructure investments (which will also include conducting feasibility studies, climate change and environmental and social screening) • Capacity building for County ESRM staff responsible for screening of projects on environmental and social risks- Environmental and social safeguards in development (KSG), • Review of existing GRM frameworks, establish the relevant structures and capacity building of the County Grievance redress committees
Minimum Conditions	• Operational costs for CPIU and other program implementation structures • Training/Sensitization of the County Program steering Committee (CPSC), CECMs and Governor Advisors • Capacity building of CPIU & SPMU • Procurement of office stationeries and equipment • Branding, publicity and community outreach • Training of Gender Officers on Gender Mainstreaming in Development • Training of County Workplace Occupational Safety and Health (OSH) Committee

3.1 HIGHLIGHT THE PRIORITIES FOR THE YEAR

The highlights of key priority activities to be implemented by the reviewed FY 2024/25 workplan grant level 1 are;

i. Training, capacity building and sensitization of established program implementation structures, committees, communities and key technical officers supporting implementation of KRA/DLIs
ii. Development of frameworks, guidelines and bills
iii. Activities related to strengthening program coordination and implementation structures
iv. Establishment of single project management unit
v. Procurement of equipment supporting program implementation

3.2 EXPECTED OUTCOMES

The expected outcomes at the end 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 integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS
iv. The county will have automated an integrated performance management framework
v. Strengthened citizen participation and feedback with the established PIM dashboards
vi. Improved and coordinated program management and reporting

4. Budget Work plan

KRA	DLI	Activity Description	Description of Sub-Activities	Unit	Estimated Cost (Revised)	Start Date	End Date	Responsible County Department for Implementation
KRA1: Sustainable Financing and Expenditure Management.	DLI3: Counties that have increased OSR collected by at least 5% annually over and above inflation	Development and updating OSR Registers and cadasters	Review existing registers, Update Own source revenue registers	Workshop	500,000.00	Oct-25	Jan-26	Finance and Socio-Economic Planning
		Develop a county revenue enhancement action plan	Develop Revenue Enhancement Action Plan (REAP)	Workshop	800,000.00	Oct-25	Jan-26	
		Review of current revenue automation systems	Review of Revenue collection systems in the County, Identify opportunities for improvement and enhancement, Review of proposed Integrated Revenue System by the National Treasury	Meetings	522,000.00	Oct-25	Jan-26	
		Finalization of the County Revenue Administration and Tariff Bill	Finalization workshop for the revenue and Tariff administration bill, undertake Public participation on Revenue administration bill	Workshop	326,600.00	Oct-25	Feb-26	
		Mapping of County OSR Potential	Data collection on OSR Revenue streams, Workshop to analyze data and simulate to determine possible revenue potential, Develop a report on the OSR potential	Persons	850,000.00	Oct-25	Jun-26	

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KRA	DLI	Activity Description	Description of Sub-Activities	Unit	Estimated Cost (Revised)	Start Date	End Date	Responsible County Department for Implementation
	DLI4: Counties that are implementing pending bills action plans	Capacity building accountants on the management and reporting of Government Pending Bills (unpaid obligations to suppliers/contractors) within the framework of the International Public Sector Accounting Standards (IPSAS).	Capacity building accountants on the management and reporting of Government Pending Bills (unpaid obligations to suppliers/contractors) within the framework of the International Public Sector Accounting Standards (IPSAS).	Training workshop	1,525,600.00	Nov-25	Feb-26	Finance and Socio-Economic Planning
KRA2:Intergovernmental Coordination, Institutional Performance, and Human Resource Management.	DLI 5: Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS	Conduct review of county organizational structures, work load analysis, capacities, and HRM systems, approve staffing lists, and update HR records and payroll data.	Update HR records and Payroll data (Capacity Build HR officers, undertake work load analysis & scanning of staff documents)	Workshop	1,000,000.00	Sep-25	Jan-26	Public Service Management
		Conduct self-checks to ensure that the payroll data is consistent with the approved staff establishment and other HR records;	payroll cleansing, compare payroll data visa v staff returns, compare payroll data visav personal files, validate basic salary and other allowances, Audit HRM practices	Workshop	500,000.00	Oct-25	Jan-26	

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KRA	DLI	Activity Description	Description of Sub-Activities	Unit	Estimated Cost (Revised)	Start Date	End Date	Responsible County Department for Implementation
			Develop job descriptions, organizational structure and schemes of service for Single Project Management Unit in consultation with County Public Service Board	Workshops	1,500,000.00	Oct-25	Dec-25	
	DLI 6:Counties that are enhancing accountability for results through an integrated performance management framework	Develop County integrated Performance Management framework	Automation of integrated Performance management (including staff sensitization workshop and technical assistance)		2,000,000.00	Oct-25	Nov-25	Public service Management
KRA3: Oversight, Participation and Accountability	DLI 7:Counties with public investment management dashboards with citizen feedback mechanisms	Develop and operationalize county projects monitoring and tracking systems (PMTS) dashboard	County project stocktaking/Stock take of all county projects	Workshop/ Fieldwork	2,100,000.00	Oct-25	Dec-25	Devolution & Finance
			Consultative meeting with County Assembly Committees on Devolution on Draft Project Management and Implementation Bill	Workshops	2,000,000.00	Oct-25	Feb-26	Devolution
			Finalization of Digitization of participatory development process	digitization workshop, piloting for community use	600,000.00	Nov-25	Dec-25	Devolution & ICT
		Development of County PIM framework (aligned	uploading of project data in the investment dashboard	workshop	850,000.00	Nov-25	Jan-26	ICT/Finance/Dev olution

KRA	DLI	Activity Description	Description of Sub-Activities	Unit	Estimated Cost (Revised)	Start Date	End Date	Responsible County Department for Implementation
		with the PIM Regulations)						
		Develop guidelines for project management committees, which incorporate gender, VMGs (where applicable), and other disadvantaged groups	Develop community project management and implementation bill	Workshop	500,000.00	Oct-25	Dec-25	Devolution
		Pipeline projects prepared according to PIM framework	Screening of proposed infrastructure investments (which will also include conducting feasibility studies, climate change and environmental and social screening)	Fieldwork	5,500,000.00	Dec-25	Mar-26	Devolution
			Capacity building for County ESRM staff responsible for screening of projects on environmental and social risks-Environmental and social safeguards in development (KSG)	Training	800,000.00	Jan-26	Jan-26	Devolution
		Institutionalizing GRM, Environmental and social safeguards	Review of existing GRM frameworks, establish the relevant structures and capacity building of the	meetings/workshops	600,000.00	Oct-25	Jan-26	Devolution

KRA	DLI	Activity Description	Description of Sub-Activities	Unit	Estimated Cost (Revised)	Start Date	End Date	Responsible County Department for Implementation
			County Grievance redress committees					
Minimum Conditions	DLI2:Participating Counties that have put in place core governance arrangements to manage public funds	Strengthening program coordination and implementation structures (Program Core Governance Arrangements)	Operational costs for CPIU and other program implementation structures	Meetings/ Workshops/Reports	3,250,000.00	Oct-25	Jan-26	Devolution
			Training/Sensitization of the County Program steering Committee (CPSC), CECMs and Governor Advisors	Workshop	2,000,000.00	Oct-25	Jan-26	Devolution
			Capacity building of CPIU & SPMU	Workshop	1,650,000.00	Dec-25	Feb-26	Devolution
			Procurement of office stationeries and equipment	Procurement	595,300.00	Oct-25	Mar-26	Devolution
			Branding, publicity and community outreach	Publications	1,000,000.00	Aug-25	Aug-25	Devolution
			Training of Gender Officers on Gender Mainstreaming in Development	Training	1,300,000.00	Sep-25	Oct-25	Devolution
			Training of County Workplace Occupational Safety and Health (OSH) Committee	Workshop	1,800,000.00	Oct-25	Jan-26	Devolution

4.1 Budget Summary

Budget Summary	Amount(Ksh.)
KRA1	5,454,700.00
KRA 2	5,500,000.00
KRA 3	14,450,000.00
Minimum Conditions (DLI 2)	12,095,300.00
TOTAL	**37,500,000.00**

5. Cash Flow Plan

Activity Name	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
Review existing registers, Update Own source revenue registers	-	-	-	200,000.00	100,000.00	100,000.00	100,000.00	-	-	-	-	-	500,000.00
Develop Revenue Enhancement Action Plan (REAP)	-	-	-	250,000.00	150,000.00	200,000.00	200,000.00	-	-	-	-	-	800,000.00
Review of Revenue collection systems in the County, Identify opportunities for improvement and enhancement, Review of proposed Integrated Revenue System by the National Treasury	-	-	-	-	-	-	522,000.00	-	-	-	-	-	522,000.00
Finalization workshop for the revenue and Tariff administration bill, undertake Public participation on Revenue administration bill	-	-	-	326,600.00	-	-	-	-	-	-	-	-	326,600.00
Data collection on OSR Revenue streams, Workshop to analyze data and simulate to determine possible revenue potential, Develop a report on the OSR potential	-	-	-	850,000.00	-	-	-	-	-	-	-	-	850,000.00
Capacity building accountants on the management and reporting of Government Pending Bills (unpaid obligations to suppliers/contractors) within the framework of the International Public Sector Accounting Standards (IPSAS).	-	-	-	-	-	1,525,600.00	-	-	-	-	-	-	1,525,600.00
Update HR records and Payroll data (Capacity Build HR officers, undertake work load analysis & scanning of staff documents)	-	-	-	-	1,000,000.00	-	-	-	-	-	-	-	1,000,000.00

Activity Name	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
payroll cleansing, compare payroll data visa v staff returns, compare payroll data visav personal files, validate basic salary and other allowances, Audit HRM practices	-	-	-	-	500,000.00	-	-	-	-	-	-	-	500,000.00
Develop job descriptions, organizational structure and schemes of service for Single Project Management Unit in consultation with County Public Service Board	-	-	-	-	-	-	1,500,00.00	-	-	-	-	-	1,500,000.00
Automation of integrated Performance management (including staff sensitization workshop and technical assistance)	-	-	-	-	1,000,000.00	1,000,000.00		-	-	-	-	-	2,000,000.00
County project stocktaking/Stock take of all county projects	-	-	-	1,000,000.00	1,100,000.00	-	-	-	-	-	-	-	2,100,000.00
Consultative meeting with County Assembly Committee on Devolution on Draft Project Management and Implementation Bill	-	-	-	-	-	2,000,000.00	-	-	-	-	-	-	2,000,000.00
Finalization of Digitization of participatory development process	-	-	-	600,000.00	-	-	-	-	-	-	-	-	600,000.00
uploading of project data in the investment dashboard	-	-	-	-	-	850,000.00	-	-	-	-	-	-	850,000.00
Develop community project management and implementation bill	-	-	-	500,000.00	-	-	-	-	-	-	-	-	500,000.00
Screening of proposed infrastructure investments (which will also include conducting feasibility studies, climate change and	-	-	-	2,300,000.00	3,200,000.00	-	-	-	-	-	-	-	5,500,000.00

Activity Name	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
environmental and social screening)													
Capacity building for County ESRM staff responsible for screening of projects on environmental and social risks- Environmental and social safeguards in development (KSG)	-	-	-	-	-	800,000.00	-	-	-	-	-	-	800,000.00
Review of existing GRM frameworks, establish the relevant structures and capacity building of the County Grievance redress committees	-	-	-	-	-	-	600,000.00	-	-	-	-	-	600,000.00
Operational costs for CPIU and other program implementation structures	-	-	-	1,750,000.00	1,000,000.00	5,00,000.00	-	-	-	-	-	-	3,250,000.00
Training/Sensitization of the County Program steering Committee (CPSC), CECMs and Governor Advisors	-	-	-	2,000,000.00	-	-	-	-	-	-	-	-	2,000,000.00
Capacity building of CPIU & SPMU	-	-	-	-	1,650,000.00	-	-	-	-	-	-	-	1,650,000.00
Procurement of office stationeries and equipment	-	-	-	-	-	595,300.00	-	-	-	-	-	-	595,300.00
Branding, publicity and community outreach	-	-	-	-	-	500,000.00	-	500,000.00	-	-	-	-	1,000,000.00
Training of Gender Officers on Gender Mainstreaming in Development	-	-	-	1,300,000.00	-	-	-	-	-	-	-	-	1,300,000.00
Training of County Workplace Occupational Safety and Health (OSH) Committee	-	-	-	-	1,800,000.00	-	-	-	-	-	-	-	1,800,000.00
Total	-	-	-	**11,888,200**	**11,500,000**	**9,770,900**	**2,910,400**	**1,430,500**	-	-	-	-	**37,500,000.00**

Prepared Under : Daniel Ndolo
Designation: KDSP II County Programme Accounting Officer Chief Officer–Devolution, Public Participation, County Administration and Special Programmes
Sign: GOVERNMENT OF MAKUENI COUNTY CHIEF OFFICER 27 OCT 2025 DEPT. OF DEVOLUTION, PUBLIC PARTICIPATION COUNTY ADMINISTRATION & SPECIAL PROGRAMMES
Date: 27/10/2025

Approvals:

Submitted for Approval by: Nicholas M. Nzioka
Designation: KDSP II County Programme Lead/County Executive Committee Member–Devolution, Public Participation, County Administration and Special Programmes
Sign: GOVERNMENT OF MAKUENI COUNTY 27 OCT 2025 CECM DEVOLUTION, PUBLIC PARTICIPATION COUNTY ADMINISTRATION & SPECIAL PROGRAMMES
Date: 27/10/2025

Approved by: Mutula Kilonzo Jnr. CBS
Designation: H.E Governor –Makueni County
Sign: 27/10/25