



**COUNTY GOVERNMENT OF ELGEYO MARAKWET  
OFFICE OF THE COUNTY SECRETARY**

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Your Ref: .....

Our Ref: EMC/ADM/51/II/403.

DATE: 3<sup>rd</sup> June, 2024

**THE PRINCIPAL SECRETARY,  
STATE DEPARTMENT FOR DEVOLUTION,  
OFFICE OF THE DEPUTY PRESIDENT,  
P.O.BOX 30004 - 00100,  
NAIROBI.**

**ATTEN: NATIONAL PROGRAM COORDINATOR  
NATIONAL PROGRAM COORDINATING UNIT (NPCU)**

**RE: SUBMISSION OF ELGEYO MARAKWET COUNTY INSTITUTIONAL  
DEVELOPMENT PLAN AND BUDGET FOR 2024/25 FY FOR THE SECOND KENYA  
DEVOLUTION SUPPORT PROGRAM (KDSP II)**

This is to submit Elgeyo Marakwet County Institutional Development Plan and Budget for 2024/25 FY. The Plan contains KDSP II Workplan, Budget and Cash Flow Plan for FY 2024/25

We thank you for your continued support.

Sincerely,

**MICHAEL SENGECH  
FOR. COUNTY SECRETARY/HEAD  
OF COUNTY PUBLIC SERVICE**





**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)**

**COUNTY INSTITUTIONAL DEVELOPMENT PLAN AND BUDGET**  
**FY 2024/25**

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**WORK PLAN, BUDGET, AND CASH FLOW PLAN**

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**MAY 2024**

## 1. Introduction

The KDSP planning committee comprising of the county executive committee member for finance, public services and respective technical directors, county planning officers, and staff drawn from the Department of Public Service Management, directed the activities and process of development of this plan.

The team converged for a strategic planning induction workshop conducted by the national core planning team and proceeded to brief departmental staff on the tools to be used, after which the tools were used to collect information for the process.

The next step was the planning workshop that brought together key stakeholders including departmental staff. The workshop consolidated and processed the information earlier gathered and came up with a zero-draft plan. The zero draft went through various stakeholder reviews before being presented to the county executive committee member for public service management.

## 2. Context

**Program Development Objective (PDO):** Strengthen County performance in financing, management, coordination, and accountability for resources.

### 1. Key Results Areas (KRAs):

#### ○ **KRA 1: Sustainable Financing and Expenditure Management**

- Develop frameworks and guidelines for county revenue mobilization.
- Support financing for service delivery units.
- Institutionalize shared project management functions through the county Single Project Management Unit (SPMU).
- DLIs target revenue mobilization (e.g., increased revenue collection, accurate fiscal forecasting, and revenue base expansion).

#### ○ **KRA 2: Intergovernmental Coordination, Institutional Performance, and Human Resource Management**

- Establish policy and administrative procedures for intergovernmental, intercity, and inter-municipality forums.
- Develop guidelines for county HR and skills audits.
- Customize model organization structures for counties.
- DLIs focus on HR, skills, and payroll audit recommendations, aligning staffing with departmental functions, and payroll credibility.

#### ○ **KRA 3: Oversight, Participation, and Accountability**

- Create guidelines for project stocktaking, community-led project management committees, and climate change risk screening.
- Roll out the county Public Investment Management (PIM) framework.

- DLIs include project management committee establishment, PIM framework compliance, and a citizen feedback interface via a county investment dashboard.

### 3. Brief description of proposed activities for FY 2024/2025

- ***Priorities for the year***

The priorities for the year focus on establishing governance structures, enhancing transparency, improving financial management, and building operational capacity. Key actions include:

1. Nominate and appoint CPSC, CPTC, and CPIU: Establish essential governance structures for effective program management.
2. Develop SPMU organizational structure: Define roles and responsibilities within the program management unit to ensure clarity and efficiency.
3. Upload key documents on the website: Enhance transparency by making the ADP, CFSP, PBB, CBROP, and quarterly implementation reports accessible to the public.
4. Project KRA work plan budgets and include them in the county's budget: Ensure that the financial planning for Key Results Areas (KRAs) is aligned with the county budget.
5. Prepare participation agreement for governor's signing: Formalize the county's commitment to the program through a signed agreement.
6. Analyze Annual Plans and Budgets rollovers against execution reports: Maintain fiscal responsibility by assessing plan rollovers and execution.
7. Operate CPSTC, CTC & CPIU effectively: Facilitate smooth program implementation through these key operational units.
8. Develop and implement a training program: Build capacity among staff to ensure effective program execution.
9. Upload OSR revenue streams and monthly reports: Maintain financial transparency and accountability by regularly updating and reporting revenue streams.
10. Regularly update the revenue register in alignment with revenue mapping reports: Keep financial records accurate and current.
11. Acquire and implement ICRMS: Modernize and improve the efficiency of revenue management systems.
12. Customize and update local laws and regulations: Ensure that local laws are current and compliant with new standards.
13. 13. Develop an OSR Forecasting tool: Enhance revenue prediction and financial planning capabilities.
14. 14. Develop a pending bills action plan: Address and resolve outstanding financial obligations systematically.

- ***Proposed activities and justification***

The priorities for the year focus on establishing governance structures, enhancing transparency, improving financial management, and building operational capacity. Key actions include nominating and appointing the County Program Steering Committee (CPSC), County Program Technical Committee (CPTC), and County Program Implementation Unit (CPIU) to ensure effective governance and management of the program. Developing the SPMU organizational structure will define roles and responsibilities within the program management unit, ensuring clarity and efficiency.

Uploading key documents such as the ADP, CFSP, PBB, CBROP, and quarterly implementation reports on the website will enhance transparency by making them accessible to the public. Projecting each KRA's work plan budgets and including them in the county's budget will ensure that financial planning for Key Results Areas (KRAs) is comprehensive and aligned with program objectives. Preparing a participation agreement for the governor's signing will formalize the county's commitment to the program, while analyzing county Annual Plans and Budgets rollovers against execution reports will maintain fiscal responsibility.

Operating CPSTC, CTC, and CPIU effectively is critical for the ongoing implementation and coordination of the program. Developing and implementing a training program will build capacity among staff to ensure effective program execution. Regularly updating and reporting on OSR revenue streams will maintain financial transparency and accountability. Acquiring and implementing the ICRMS will modernize and improve the efficiency of revenue management systems. Customizing and updating local laws and regulations will ensure they are current and compliant with new standards.

Developing an OSR Forecasting tool will enhance revenue prediction and financial planning capabilities. Creating a pending bills action plan will address and resolve outstanding financial obligations systematically. Sensitizing staff on performance management templates and providing training on their use will standardize performance appraisal processes across the county. Nominating and appointing departmental focal persons will ensure accountability and focused management within departments. Developing a change management plan will facilitate smooth implementation of new processes and systems.

Aligning performance contracts with priorities in the CIDP, ADP, and other relevant policy documents will ensure staff performance goals are aligned with overarching county development plans. Developing guidelines on coordination structures will enhance collaboration among departments. Training on feasibility studies and environmental social screening will ensure projects are viable and compliant with environmental and social standards. Training the office of the County Secretary to enhance operational capacity and

efficiency will improve administrative operations.

Developing GRM policy and guidelines, and training GRM clerks/secretariats will establish a formal process for handling grievances, enhancing accountability. Uploading county projects on the CMES will enhance project tracking and evaluation. Developing a county annual performance report template and sensitizing citizens on gender and social environment issues will promote awareness and inclusion. Holding workshops to review project management procedures and developing guidelines on project management will enhance project management capabilities.

Training PMCs, WDCs, and SLDCs will build capacity within project management bodies. Preparing programs cash plans by the county treasury will ensure proper financial planning and cash flow management. Training staff in internal auditing will enhance financial integrity. Updating the valuation roll will ensure accurate and current property valuations. Providing supervisory courses for revenue supervisors will improve the management of revenue collection.

Uploading verified lists of pending bills and clearing historical IFMIS variance will resolve discrepancies and ensure accurate financial records. Holding stakeholder meetings to discuss pending bill reports and action plans will promote collaboration and accountability in financial management. Training the county pending bills committee to verify stock of county's pending bills will ensure effective oversight.

Training HR officers on using and updating the HRMIS will ensure efficient use of HR systems. Developing implementation plans for HR and payroll audits and conducting training on record updating will ensure accuracy in HR and payroll management. Assigning unified payroll numbers to manual payroll will standardize payroll management. Developing a skill inventory and finalizing the M&E policy will establish a formal framework for program evaluation.

Training M&E officers, uploading data to the data desk, and developing a Revenue Enhancement Plan will enhance program monitoring, data management, and revenue opportunities. Conducting joint workshops for HR to update employee records and validating staff establishment will ensure accurate records and appropriate staffing structures. Designing an inter-departmental database for tracking projects and services will enhance coordination and information sharing. Training line directors on documentation and reporting of county performance management will build capacity for effective performance management.

- ***Expected outcomes by end of the year***

By the end of the year, the expected outcomes of the proposed activities are as follows:

1. Effective Governance Structures: The establishment and operationalization of the County

Program Steering Committee (CPSC), County Program Technical Committee (CPTC), and County Program Implementation Unit (CPIU) will ensure strong governance and oversight for the program. This will result in improved coordination, strategic direction, and decision-making within the county.

2. Enhanced Transparency and Accountability: Uploading key documents on the website and regular updates on revenue streams will increase transparency and public access to information. This will enhance accountability and trust in the county's operations.
3. Improved Financial Management: Projection of KRA work plan budgets, preparation of participation agreements, analysis of budget rollovers, and development of a pending bills action plan will strengthen financial planning and management. The acquisition of the Integrated County Revenue Management System (ICRMS) and development of the OSR Forecasting tool will modernize revenue management processes, leading to increased efficiency and accuracy.
4. Increased Operational Capacity: Training programs for staff, including HR officers, M&E officers, and other key personnel, will build capacity and improve operational efficiency. This will result in better performance management, record-keeping, and overall administration within the county.
5. Strengthened Performance Management: Sensitization and training on performance management templates, alignment of performance contracts with county priorities, and the development of guidelines on coordination structures will standardize and improve performance appraisal processes across the county.
6. Enhanced Project Management: Developing guidelines and providing training on project management procedures, feasibility studies, and environmental social screening will ensure that projects are well-managed, viable, and compliant with relevant standards. The uploading of county projects on the CMES will facilitate better tracking and evaluation of projects.
7. Improved Revenue Collection and Management: Regular updating and reporting of revenue, development of a Revenue Enhancement Plan, and training of revenue supervisors will enhance the efficiency and effectiveness of revenue collection processes.
8. Increased Citizen Engagement and Inclusion: Sensitization of citizens on gender and social environment issues, development of a GRM policy, and training on grievance processing will promote citizen engagement and ensure that the county is responsive to the needs and concerns of its residents.
9. Accurate and Current Records: Updating the valuation roll, cleaning and updating employee records, and validating staff establishment will ensure that the county maintains accurate and current records, which is essential for effective administration and decision-making.
10. Enhanced Inter-departmental Coordination: The development of an inter-departmental

database and training of line directors on documentation and reporting will improve coordination and information sharing among departments, leading to more integrated and effective service delivery.

#### **4. Implementation Arrangements**

The implementation of the proposed activities and the management of the budget and expenditure for the Program will involve several key institutional structures and individuals at the county level. Here is the breakdown of responsibilities:

The **County Program Steering Committee (CPSC)** will play a crucial role. The County Governor or their designee will chair the CPSC. Members include the County Executive Committee Member (CECM) in Charge of PUBLIC SERVICE, other relevant CECMs responsible for achieving Program results and DLIs, the Chair of the County Public Service Board, the Speaker of the County Assembly, the County Secretary, and the County Program Coordinator (ex-officio) who will act as Secretary. The CPSC's responsibilities include providing policy guidance, oversight, and strategic direction; approving county Annual Work Plans and Budgets (AWPBs); reviewing Program implementation progress and APA results; and ensuring KDSP II activities are incorporated into the county planning framework.

The **County Program Technical Committee (CPTC)** will be responsible for technical operations. The County Secretary or their delegate will chair the CPTC. Members will include Chief Officers from relevant departments such as Finance, Public Service, Economic Planning, among others, as well as the CEO of the County Public Service Board, the Clerk of the County Assembly, and the County Program Coordinator as Secretary. The CPTC will handle technical issues, prepare items for CPSC decision-making, review Program implementation progress and financial reports, and develop action plans for improvement based on APA results.

**County Technical Implementing Partner Teams (CTIPTs)** will support the technical operation of the Program's Key Results Areas (KRAs). Representatives from relevant county agencies and departments will be organized into dedicated results teams for each KRA, ensuring collaboration and achieving holistic results.

The **County Program Lead and Accounting Officer** will include key roles such as the CECM for Public Service and the Chief Officer in Charge of Public Service. The CECM for Public Service will serve as the County Program Lead, responsible for overall oversight, accountability, and achieving results. The Chief Officer in Charge of Devolution will act as the County KDSP II Accounting Officer, responsible for designating county accountants, ensuring timely transfer of funds, maintaining proper books of accounts, submitting financial reports, and ensuring compliance with the Public Finance Management Act and Regulations.

The **County Program Implementation Unit (CPIU)** will comprise a County Program Coordinator (Director level) as Head, technical focal persons for the three Program KRAs, focal persons from the SPMU (procurement and FM), environmental and social safeguards officers, an M&E Officer, a GRM Officer, and a Gender Officer. The CPIU will coordinate work plan, budget, and PP development, consolidate, and submit work plans, budgets, and PPs for CPSC approval, lead M&E and reporting activities, coordinate the APA process, prepare financial reports, oversee procurement, ensure adherence to environmental, social, health, and safety standards, manage complaints handling, and mediate disputes.

The **Requisition Officer** will be the Program Coordinator, who will manage requisitions and ensure proper financial management practices.

The **Authorizing Officer** will be the Chief Officer Administration, Devolution and Enforcement, who, in consultation with the CECMs for Public Service and Finance, will authorize expenditures and maintain financial accountability.

## 5. WORKPLAN

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation	
KRA 1: Sustainable Financing and Expenditure Management.	DLI2: Counties that have put in place governance arrangements to manage public funds	Program structures not existing	Program structures established	Establish program structures	Nominate and appoint CPSC, CPTC, and CPIU				-	May 2024	May 2024	CS office	
					Develop SPMU organizational structure				-	May 2024	May 2024	PSM	
		Documents not uploaded	Disclosures done through the county website	Disclosure in website	Upload documents in the website (ADP, CFSP, PBB, CBROP, quarterly implementation report					-	May 2024	30th June 2025	ICT & Economic Planning
		Lack of approved County Capacity Work Plan, cash plans, and budget	County Approved work plans, cash plans, and budget	Preparation of approved work plans, cash plans, and budget	CPSTC, CTC & CPIU operation	workshops	4	250,000	1,000,000	May 2024	30th June 2025	Revenue	
		Lack of governance arrangements to manage public funds	Governance arrangements to manage public funds instituted	Design program cash plans	County treasury to prepare programs cash plans	workshops					August 2024	August 2024	County treasury

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation	
			KRAs work plan budgets projected and included	Project KRAs work plan budgets	Projection of each of the KRAs work plan budgets and inclusion in county's budget	workshops				May 2024	June 2024	County treasury	
			Internal audit staff trained	Train internal audit staff	Training of internal audit staff	workshops	1	250,000	250,000	September 2024	December 2024		
			Training program developed	Organize training program	Develop a training program				-		July 2024	July 2024	Gender and Social Services
		Lack of participation agreement	Program Participation agreement signed	signing of Participation agreements	Preparation of participation agreement for governor's signing	Person					May 2024	May 2024	HR
	<b>DLI3: Counties that have increased their OSR by at least 5% annually, over and above the rate of inflation</b>	Existence of outdated valuation roll	valuation roll updated	Updating of county valuation roll	Engagement of a consultant to prepare valuation roll	consultant	1	2,500,000	2,500,000	September 2024	March 2025	Revenue	
					Validation meeting to present valuation roll report	Workshop	100	2,000	200,000	April 2025	June 2025	Revenue	
			OSR disclosures made	OSR disclosure in the website	Upload OSR revenue streams and monthly revenue reports				-		July 2024	June 2025	Revenue& ICT
					Regular updating of revenue				-		July 2024	June 2025	Revenue

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
					register, aligned with revenue mapping reports				-	July 2024	June 2025	
		Lack of integrated county revenue management system	Integrated county revenue management system in place	roll of Integrated Revenue management system	acquisition and implementation of ICRMS		1	4,000,000	<b>4,000,000</b>	July 2024	June 2025	Revenue
			Legislative and Policy Reforms	-Update Legislation	Customize & update local laws and regulations	days	5	100,000	<b>500,000</b>	July 2024	June 2025	Revenue Management
			OSR forecasting tool developed	Development of OSR forecasting tool	Seminar for tools development	workshop	5	70,000	<b>350,000</b>	July 2024	August 2024	Revenue
			county revenue staff trained	Training of county revenue staff	Supervisory courses for revenue supervisors	Workshop	4	70,000	<b>280,000</b>	September 2024	June 2025	Revenue Management
		Lack of Revenue Enhancement Plan	Revenue Enhancement Plan Developed -Increased revenue streams	Development of Revenue Enhancement Plan mapping of potential revenue streams	Development of Revenue Enhancement Plan mapping of potential revenue streams	workshop	50	10,000	<b>500,000</b>	January 2025	June 2025	Revenue Management

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
	<b>DLI4. Counties that have prepared and are implementing action plans to reduce the stock of pending bills and maintain it at minimal levels</b>	Inexistent Pending bill action plan	Pending bill action plan developed	Developing the inventory of county stock of pending bill	Analysis of county Annual Plans and Budgets rollovers against budget execution reports	days				June 2024	August 2024	Economic Planning & Budgeting & Accounting Services
			Pending bills disclosed and historical IFMIS balance cleared	Disclosures of pending bills and clearing of historical IFMIS variance	Upload verified list of pending bills and clearing of historical IFMIS variance	Consultant	1	1,800,000	<b>1,800,000</b>	September 2024	December 2024	County Treasury
		Lack of procurement policy manual	County pending bills committee trained	verify county pending bill stock	Train county pending bills committee to verify stock of county's pending bill	Days	3	225,000	<b>675,000</b>	October 2024	December 2024	County Treasury
			Pending bill action plan developed	Create an action plan	Develop pending bills action plan	Days				July 2024	July 2024	County Treasury
			procurement policy manual developed	Development of procurement policy manual	Executive and Assembly stakeholder meeting to discuss pending bill report & action plan	Workshop	60	2,000	<b>120,000</b>	September 2024	December 2024	Accounting Services & Economic Planning & Budgeting

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation	
KRA 2. Intergovernmental Coordination, Institutional Performance, and HRM	DLI 5 Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS		HR officers trained	Update and train on HRMS	Train HR officers on using and updating HRMIS	Days	50	5,000	390,000	October 2024	October 2024	HRM	
			HR & Payroll audit Implementation plans developed		Develop implementation plans for HR and payroll audit	Workshops	1	1,760,000	1,760,000	October 2024	December 2024	HRM & CPSB	
			Employee records cleaned and updated	Cleaning and updating of employee records	Conduct training on updating of records	days					October 2024	December 2024	HRM
			Unified payroll numbers assigned	Assign unified payroll numbers to manual payroll	Assign unified payroll numbers to manual payroll					-	October 2024	December 2024	HRM
			Skill inventory developed	Create a skill database	Develop a skill inventory	Days	125	5,000	625,000		October 2024	December 2024	HRM

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			Employee records updated and cleaned	Clean and Update employee records	Hold joint workshop for HR for updating and cleaning employee records	Persons	28	20,000	<b>560,000</b>	January 2025	March 2025	HRM & CPSB
		Lack of clear performance metrics(M&E)	Performance management templates sensitized	Establish clear metrics to evaluate the success of the HRMIS integration	Sensitization on performance management templates	Days	2	100,000	<b>200,000</b>	July 2024	August 2024	HRM & CPSB
		Lack of performance management at lower level	Performance management rolled out	Training Sub- County and ward staff on performance management	Training Sub-County and ward staff on performance management	Persons	1200	1,000	<b>1,102,500</b>	July 2024	August 2024	HRM
			Training of HR staff on HRMIS provided	Provide adequate training for HR staff to effectively use the new system	Hold training to HR staff on use of the system	Workshop	2	250,000	<b>500,000</b>	July 2024	December 2024	HRM

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
		Lack of updated staff establishment	Organizational structure and staff establishment reviewed	Update of Organization structure and review staff establishment	Update of staff establishment	Days	5	100,000	<b>500,000</b>	January 2025	March 2025	HRM & County Public Service Board.
			Staff establishment validated	Validate staff establishment	Validation of staff establishment	Days	1	100,000	<b>100,000</b>	January 2025	March 2025	HRM
		-Inadequate documentation and reporting on service delivery	inadequate content for disseminations	Revamp county website	Design an updatable inter-departmental database	Consultants	7	50,000	<b>350,000</b>	January 2025	March 2025	ICT & Communications
	DLI6: Counties are enhancing accountability for results through an integrated performance management framework		performance and appraisal circulars issued	Create a circular on performance and appraisal	Issue a circular on performance and appraisal				-	July 2024	July 2024	CS Office

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			departmental focal persons nominated and appointed	appoint departmental focal persons	Nominate and appoint departmental focal persons				-	July 2024	July 2024	CS Office
			change management plan developed	Structure a change management plan	Develop a change management plan	Days	5	100,000	500,000	July 2024	July 2024	CS Office
			CIDP & ADP priorities aligned	Alignment of performance contracts with priorities in the CIDP, ADP, and other relevant policy document	Align performance contract with CIDP, ADP priorities	Days	5	100,000	500,000	July 2024	July 2024	Economic Planning
		-Resistance to change from county staff already accustomed to existing processes	County performance standards adhered to	Compliance to county performance standards at departmental level	Train line directors on documentation & reporting of county performance managements	Days	5	20,000	100,000	January 2025	March 2025	Administration & Economic Planning

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
<b>KRA 3: Oversight, Participation and Accountability</b>	DLI7: County with public investment management dashboards with citizen feedback mechanisms	Ineffective Coordination on service delivery (structures, protocol, reporting obligations)	Developed and improve effective mechanism on coordination and service delivery, structure, protocol, reporting obligations	Revive WTC, STC, CTC	Develop guidelines on coordination structures	Days	2	60,000	<b>120,000</b>	July 2024	September 2024	Administration
			feasibility studies & environmental social screening trainings conducted	Train staff on feasibility studies & environmental social screening	Training on feasibility studies & environmental social screening	Days	125	5,000	<b>625,000</b>	July 2024	December 2024	Social service environment
			Available feedback mechanisms trained	Train citizen on feedback mechanisms	Train citizens about the available feedback mechanisms	workshop	4	50,000	<b>200,000</b>	January 2025	March 2025	PPCE

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			Trained and sensitize executive on government coordination and protocols	Training and sensitizations on government coordination (Admins	Train admin staff on coordination	Days	72	5,000	<b>360,000</b>	January 2025	March 2025	Administration
			CS staff deployed and trained	Strengthen the office of the CS (deploy and train administrator, HR, legal officer, protocol officer, finance officer)	Training the office of County Secretary to enhance operational capacity and efficiency (administrator, HR, legal officer, protocol officer, finance officer)	days	5	20,000	<b>100,000</b>	July 2024	December 2024	CS office
			GRM policy and guidelines developed	Develop GRM policy and guideline	Develop GRM policy and guideline	days	100	5,000	<b>500,000</b>	July 2024	December 2024	PSM

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
		Lack of proper avenues for citizen feedback on service delivery (citizen engagement, GRM)	GRM clerks/secretariat trained	Train officers on GRM	Training GRM clerks/secretariats	persons	4	60,000	<b>240,000</b>	July 2024	December 2024	PSM
			GRM committee facilitated	Facilitation of GRM committee	Train GRM committee on Grievance processing	days	50	13,500	<b>675,000</b>	January 2025	March 2025	CS office
			GRM sensitization exercises conducted	Citizen sensitization of GRM	Educate and inform citizen on GRM	days	4	35,000	<b>140,000</b>	January 2025	March 2025	PPCE
			GRM departmental focal points identified and trained	Identify and train departmental focal points on GRM	Train suitable nominated department focal point	Days (13 Persons)	65	5,000	<b>325,000</b>	January 2025	March 2025	CS office
		Lack of M&E mechanism	M&E Policy approved	Approve M&E policy	Finalization M&E policy	workshop	1	100,000	<b>100,000</b>	October 2024	December 2024	

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			Departmental M&E officers trained	deploy and train M&E officers in each department	Train M&E officers	Days (30 persons)	150	5,000	<b>750,000</b>	October 2024	December 2024	economic planning
			County data desk operationalized	Operationalize the county data desk	Upload data to the data desk	Days (30 persons)	150	5,000	<b>750,000</b>	October 2024	December 2024	economic planning
		Ineffective identification, prioritization, allocation & implementation of programs & projects	Established accountability mechanism for timely and effective manner service delivery	Onboard projects on the C-MES platform	Upload county projects on the CMES	persons	150	15,000	<b>2,250,000</b>	July 2024	September 2024	economic planning
			county annual performance reports generated	Generate county annual performance reports	Develop county annual performance report template	persons				July 2024	September 2024	economic planning

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			gender & social environment issues sensitizations conducted	Sensitize citizens on mainstreaming gender & social environment issues	Sensitize citizens on gender, social environment issues mainstreaming	days	4	150,000	<b>600,000</b>	July 2024	September 2024	Gender, Environment and economic planning
			Project Management procedures reviewed	Review Project Management procedures to include mandatory pre-feasibility studies	Hold workshops to review Project management procedures	workshops	5	200,000	<b>1,000,000</b>	July 2024	September 2024	economic planning
			Projects Onboarded	Onboard projects on the C-MES platform	Onboard projects on the C-MES platform	persons	10	105,000	1,050,000	April 2025	June 2025	economic planning
			Guidelines on project managements developed	Development of guidelines on Project management (Delineation	Develop guidelines on projects managements	persons	225	15,500	<b>3,487,500</b>	July 2024	September 2024	PSM & economic planning

KRAs	Disbursement Linked Indicators (DLIs LP)	Existing Gaps	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	Start Date	End Date	Lead Directorate for implementation
			Training on project management conducted	Training on project management (of roles of PMCs, SLDCs & WDCs)	Train PMCs, WDCs and SLDCs	persons	1,946	2,500	<b>4,865,000</b>	July 2024	December 2024	PSM

## 6. BUDGET

No.	Activity	Lead Department	Start Date	End Date	Budget
1	Nominate and appoint CPSC, CPTC, and CPIU	CS office	May 2024	May 2024	-
2	Develop SPMU organizational structure	PSM	May 2024	May 2024	-
3	Upload documents in the website (ADP, CFSP, PBB, CBROP, quarterly implementation report)	ICT & Economic Planning	May 2024	30th June 2025	-
4	CPSTC, CTC & CPIU operation	Revenue	May 2024	30th June 2025	1,000,000
5	County treasury to prepare programs cash plans	County treasury	August 2024	August 2024	-
6	Projection of each of the KRAs work plan budgets and inclusion in county's budget	County treasury	May 2024	June 2024	-
7	Training of internal audit	Internal Audit	September 2024	December 2024	250,000
8	Develop a training program	Gender and Social Services	July 2024	July 2024	-
9	Preparation of participation agreement for governor's signing	HR	May 2024	May 2024	-
10	Update valuation roll	Revenue	September 2024	March 2025	2,500,000
11	Validation meeting to present valuation roll report	Revenue	April 2025	June 2025	200,000
12	Upload OSR revenue streams and monthly revenue reports	Revenue& ICT	July 2024	June 2025	-
13	Regular updating of revenue	Revenue	July 2024	June 2025	-
14	register, aligned with revenue mapping reports	Revenue	July 2024	June 2025	-
15	acquisition and implementation of ICRMS	Revenue	July 2024	June 2025	4,000,000
16	Customize & update local laws and regulations	Revenue Management	July 2024	June 2025	500,000
17	Development of OSR Forecasting tool	Revenue	July 2024	August 2024	350,000
18	Supervisory courses for revenue supervisors	Revenue Management	September 2024	June 2025	280,000

No.	Activity	Lead Department	Start Date	End Date	Budget
19	Development of Revenue Enhancement Plan mapping of potential revenue streams	Revenue Management	January 2025	June 2025	500,000
20	Analysis of county Annual Plans and Budgets rollovers against budget execution reports	Economic Planning & Budgeting & Accounting Services	June 2024	August 2024	-
21	Upload verified list of pending bills and clearing of historical IFMIS variance	County Treasury	September 2024	December 2024	1,800,000
22	Train county pending bills committee to verify stock of county's pending bill	County Treasury	October 2024	December 2024	675,000
23	Develop pending bills action plan	County Treasury	July 2024	July 2024	-
24	Executive and Assembly stakeholder meeting to discuss pending bill report & action plan	Accounting Services & Economic Planning & Budgeting	September 2024	December 2024	120,000
25	Train HR officers on using and updating HRMIS	HRM	October 2024	October 2024	390,000
26	Develop implementation plans for HR and payroll audit	HRM & CPSB	October 2024	December 2024	1,760,000
27	Conduct training on updating of records	HRM	October 2024	December 2024	-
28	Assign unified payroll numbers to manual payroll	HRM	October 2024	December 2024	-
29	Develop a skill inventory	HRM	October 2024	December 2024	625,000
30	Hold joint workshop for HR for updating and cleaning employee records	HRM & CPSB	January 2025	March 2025	560,000
31	Sensitization on Performance management template	HRM & CPSB	July 2024	August 2024	200,000
32	Training Sub- County and ward staff on performance management	HRM	July 2024	August 2024	1,102,500
33	Hold training to HR staff on use of the HRMIS	HRM	July 2024	December 2024	500,000
34	Update of staff establishment	HRM & County Public Service Board.	January 2025	March 2025	500,000
35	Validation of staff establishment	HRM	January 2025	March 2025	100,000
36	Design an updatable inter-departmental database on projects and service delivery	ICT & Communications	January 2025	March 2025	350,000
37	Issue a circular on performance and appraisal	CS Office	July 2024	July 2024	

No.	Activity	Lead Department	Start Date	End Date	Budget
					-
38	Nominate and appoint departmental focal persons	CS Office	July 2024	July 2024	-
39	Develop a change management plan	CS Office	July 2024	July 2024	500,000
40	Alignment of performance contracts with priorities in the CIDP, ADP, and other relevant policy document	Economic Planning	July 2024	July 2024	500,000
41	Train line directors on documentation & reporting of county performance managements	Administration & Economic Planning	January 2025	March 2025	100,000
42	Develop guidelines on coordination structures	Administration	July 2024	September 2024	120,000
43	Training on feasibility studies & environmental social screening	Social service environment	July 2024	December 2024	625,000
44	Train citizens about the available feedback mechanisms	PPCE	January 2025	March 2025	200,000
45	Train admin staff on coordination	Administration	January 2025	March 2025	360,000
46	Training the office of County Secretary to enhance operational capacity and efficiency (administrator, HR, legal officer, protocol officer, finance officer)	CS office	July 2024	December 2024	100,000
47	Develop GRM policy and guideline	PSM	July 2024	December 2024	500,000
48	Training GRM clerks/secretariats	PSM	July 2024	December 2024	240,000
49	Train GRM committee on Grievance processing	CS office	January 2025	March 2025	675,000
50	Educate and inform citizen on GRM	PPCE	January 2025	March 2025	140,000
51	Train suitable nominated department focal point	CS office	January 2025	March 2025	325,000
52	Finalization M&E policy	economic planning	October 2024	December 2024	100,000
53	Train M&E officers	economic planning	October 2024	December 2024	750,000
54	Upload data to the data desk	economic planning	October 2024	December 2024	750,000
55	Upload county projects on the CMES	economic planning	July 2024	September 2024	2,250,000
56	Develop county annual performance report template	economic planning	July 2024	September 2024	-
57	Sensitize citizens on gender, social environment issues mainstreaming	Gender, Environment, and economic planning	July 2024	September 2024	600,000
58	Hold workshops to review Project management procedures	economic planning	July 2024	September 2024	1,000,000
59	Onboard projects on the C-MES platform	economic planning	April 2025	June 2025	1,050,000

No.	Activity	Lead Department	Start Date	End Date	Budget
60	Develop guidelines on projects managements	PSM &economic planning	July 2024	September 2024	3,487,500
61	Train PMCs, WDCs and SLDCs	PSM	July 2024	December 2024	4,865,000

**7. CASH FLOW PLAN**

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
1	Nominate and appoint CPSC, CPTC, and CPIU													-
2	Develop SPMU organizational structure													-
3	Upload documents in the website (ADP, CFSP, PBB, CBROP, quarterly implementation report													-
4	Projection of each of the KRAs work plan budgets and inclusion in county's budget													-
5	Preparation of participation agreement for governor's signing													-

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
6	Analysis of county Annual Plans and Budgets rollovers against budget execution reports													-
7	CPSTC, CTC & CPIU operation	250,000			250,000			250,000			250,000			1,000,000
8	Develop a training program	-												-
9	Upload OSR revenue streams and monthly revenue reports	-												-
10	Regular updating of revenue	-												-
11	register, aligned with revenue mapping reports	-												-
12	acquisition and implementation of ICRMS	4,000,000												4,000,000
13	Customize & update local laws and regulations	500,000												500,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
14	Development of OSR Forecasting tool	350,000												350,000
15	Develop pending bills action plan	-												-
16	Sensitization on Performance management template	200,000												200,000
17	Training Sub-County and ward staff on performance management	1,102,500												1,102,500
18	Hold training to HR staff on use of the HRMIS	500,000												500,000
19	Issue a circular on performance and appraisal	-												-
20	Nominate and appoint departmental focal persons	-												-
21	Develop a change management plan	500,000												500,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
22	Alignment of performance contracts with priorities in the CIDP, ADP, and other relevant policy document	500,000												500,000
23	Develop guidelines on coordination structures	120,000												120,000
24	Training on feasibility studies & environmental social screening	625,000												625,000
25	Training the office of County Secretary to enhance operational capacity and efficiency (administrator, HR, legal officer, protocol officer, finance officer)	100,000												100,000
26	Develop GRM policy and guideline	500,000												500,000
27	Training GRM clerks/secretariat	240,000												240,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
	s													
28	Upload county projects on the CMES		2,250,000											2,250,000
29	Develop county annual performance report template	-												-
30	Sensitize citizens on gender, social environment issues mainstreaming		600,000											600,000
31	Hold workshops to review Project management procedures		1,000,000											1,000,000
32	Develop guidelines on projects managements		3,487,500											3,487,500
33	Train PMCs, WDCs and SLDCs			4,865,000										4,865,000
34	County treasury to prepare programs cash plans													-

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
35	Training of internal audit			250,000										250,000
36	Update valuation roll			2,500,000										2,500,000
37	Supervisory courses for revenue supervisors			280,000										280,000
38	Upload verified list of pending bills and clearing of historical IFMIS variance			1,800,000										1,800,000
39	Executive and Assembly stakeholder meeting to discuss pending bill report & action plan			120,000										120,000
40	Train county pending bills committee to verify stock of county's pending bill				675,000									675,000
41	Train HR officers on using and updating HRMIS				390,000									390,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
42	Develop implementation plans for HR and payroll audit					1,760,000								1,760,000
43	Conduct training on updating of records				-									-
44	Assign unified payroll numbers to manual payroll				-									-
45	Develop a skill inventory					625,000								625,000
46	Finalization M&E policy					100,000								100,000
47	Train M&E officers						750,000							750,000
48	Upload data to the data desk						750,000							750,000
49	Development of Revenue Enhancement Plan mapping of potential revenue streams							500,000						500,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
50	Hold joint workshop for HR for updating and cleaning employee records							560,000						560,000
51	Update of staff establishment							500,000						500,000
52	Validation of staff establishment							100,000						100,000
53	Design an updatable inter-departmental database on projects and service delivery								350,000					350,000
54	Train line directors on documentation & reporting of county performance managements								100,000					100,000
55	Train citizens about the available feedback mechanisms								200,000					200,000
56	Train admin staff								360,000					360,000

No.	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	TOTAL
	on coordination													
57	Train GRM committee on Grievance processing									675,000				675,000
58	Educate and inform citizen on GRM									140,000				140,000
59	Train suitable nominated department focal point									325,000				325,000
60	Validation meeting to present valuation roll report										200,000			200,000
61	Onboard projects on the C-MES platform										1,050,000			1,050,000
	<b>TOTALS</b>	9,487,500	7,337,500	9,815,000	1,315,000	2,485,000	1,500,000	1,910,000	1,010,000	1,140,000	1,500,000	-	-	37,500,000