COUNTY GOVERNMENT OF ELGEYO MARAKWET

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

COUNTY INSTITUTIONAL DEVELOPMENT PLAN AND BUDGET

FY 2025/26

WORK PLAN, BUDGET, AND CASH FLOW PLAN

JUNE 2025

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 collected 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 2025/2026**

- ***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 Chief Officer in Charge of Administration, Devolution and Enforcement, who will manage requisitions and ensure proper financial management practices. The **Authorizing Officer** will be the same Chief Officer, 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	June 2026	CS office
					Develop SPMU organizational structure				-	October 2025	December 2025	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				-	August 2025	30th June 2026	ICT & 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*
		Lack of approved County Capacity Work Plan, cash plans, and budget	County Approved work plans, cash plans, and budget	Preparation o of approved work plans, cash plans, and budget	CPSTC, CTC & CPIU operation	workshops	4	250,000	**1,000,000**	August 2025	30th June 2026	PSM, Economic Planning & Budgeting, Accounting Services
		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 2025	August 2025	County treasury
			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 2025	August 2025	County treasury
			County Risk Management Policy	Development of County Risk Management Policy	Development of County Risk Manage	workshops	1	750,000	**750,000**	November 2025	February 2026	

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*
					ment Policy							
	DLI3: Counties that have increased their OSR by at least 5% annually, over and above the rate of inflation	Existence of outdated valuation roll	valuation roll updated	Updating of county valuation roll	Engagement of a consultant to prepare valuation roll	consultant	1	2,000,000	**2,000,000**	January 2026	May 2026	Revenue
					Validation meeting to present valuation roll report	Workshop	100	2,000	**200,000**	May 2026	June 2026	Revenue
			OSR disclosures made	OSR disclosure in the website	Upload OSR revenue streams and monthly revenue reports				-	July 2025	June 2026	Revenue& ICT
					Regular updating of revenue				-	July 2025	June 2026	Revenue
					register, aligned with revenue				-	July 2025	June 2026	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*
					mapping reports							
		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	3,000,000	**3,000,000**	July 2025	June 2026	Revenue
			Legislative and Policy Reforms	-Update Legislation	Customize & update local laws and regulations	days	5	100,000	**500,000**	October 2025	March 2026	Revenue Management
			OSR forecasting tool developed	Development of OSR forecasting tool	Seminar for tools development	workshop	5	70,000	**350,000**	June 2025	February 2026	Revenue
			county revenue staff trained	Training of county revenue staff	Supervisory courses for revenue supervisors	Workshop	4	70,000	**280,000**	September 2025	June 2026	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*
		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	**500,000**	December 2025	February 2026	Revenue Management
	DLI4. Counties that have prepared and are implementing action plans to reduce the stock of pending bills and maintain it at minimal levels	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				July 2025	November 2025	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	**1,800,000**	September 2025	March 2026	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*
			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	**675,000**	November 2025	February 2026	County Treasury
			Pending bill action plan developed	Create an action plan	Develop pending bills action plan	Days				July 2025	August 2025	County Treasury
		Lack of procurement policy manual	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	**120,000**	January 2025	February 2025	Supply Chain 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*
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**	November 2026	June 2026	HRM
			HR & Payroll audit Implementation plans developed		Develop implementation plans for HR and payroll audit	Workshops	1	1,760,000	**1,370,000**	November 2025	June 2026	HRM & CPSB
			Employee records cleaned and updated	Cleaning and updating of employee records	Conduct training on updating of records	days				July 2025	June 2026	HRM
			Unified payroll numbers assigned	Assign unified payroll numbers to manual payroll	Assign unified payroll numbers to manual payroll					July 2025	June 2026	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*
			Skill inventory developed	Create a skill database	Develop a skill inventory	Days	125	5,000	**625,000**	March 2026	June 2026	HRM
			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	**560,000**	December 2025	June 2026	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	**200,000**	December 2025	February 2026	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	**1,102,500**	January 2026	February 2026	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*
			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	**500,000**	July 2025	June 2026	HRM
		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	**500,000**	July 2025	March 2026	HRM & County Public Service Board.
			Staff establishment validated	Validate staff establishment	Validation of staff establishment	Days	1	100,000	**100,000**	January 2026	March 2026	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	**350,000**	November 2025	January 2026	ICT & Communications

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*
	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 2025	August 2025	CS Office
			departmental focal persons nominated and appointed	appoint departmental focal persons	Nominate and appoint departmental focal persons				-	July 2025	July 2025	CS Office
			change management plan developed	Structure a change management plan	Develop a change management plan	Days	5	100,000	**500,000**	November 2025	January 2026	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*
			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 2025	August 2025	Economic Planning & HRM
		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**	December 2025	March 2026	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*
KRA 3: Oversight, Participation and Accountability	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	**120,000**	January 2025	February 2026	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	**625,000**	October 2025	December 2025	Social service environment
			Available feedback mechanisms trained	Train citizen on feedback mechanisms	Train citizens about the available feedback mechanisms	workshop	4	50,000	**200,000**	January 2026	March 2026	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	**360,000**	March 2026	June 2026	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	**100,000**	January 2024	March 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*
			GRM policy and guidelines developed	Develop GRM policy and guideline	Develop GRM policy and guideline	days	100	5,000	**500,000**	January 2026	June 2026	PSM
		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	**240,000**	January 2026	June 2026	PSM
			GRM committee facilitated	Facilitation of GRM committee	Train GRM committee on Grievance processing	days	50	13,500	**675,000**	January 2026	March 2026	CS office
			GRM sensitization exercises conducted	Citizen sensitization of GRM	Educate and inform citizen on GRM	days	4	35,000	**140,000**	January 2026	March 2026	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*
			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	**325,000**	January 2026	March 2026	CS office
		Lack of M&E mechanism	M&E Policy approved	Approve M&E policy	Finalization M&E policy	workshop	1	100,000	**100,000**	January 2026	March 2026	economic planning
			Departmental M&E officers trained	deploy and train M&E officers in each department	Train M&E officers	Days (30 persons)	150	5,000	**520,000**	March 2026	April 2026	economic planning
			County data desk operationalized	Operationalize the county data desk	Upload data to the data desk	Days (30 persons)	150	5,000	**750,000**	January 2026	March 2026	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*
		Ineffective identification, prioritization, allocation & implementation of programmes & 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	**1,250,000**	January 2026	March 2026	economic planning
			county annual performance reports generated	Generate county annual performance reports	Develop county annual performance report template	persons				January 2025	January 2025	economic planning
			Gender, social and environment officers Trained	Train County gender, social and environmental officers on environmental and social screening	Training of County gender officers on environmental and social screening	persons	30	70,000	**2,830,000**	November 2025	March 2026	Gender, Environment and 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*
			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	**1,000,000**	November 2025	March 2026	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	November 2025	March 2026	economic planning
			Guidelines on project managements developed	Development of guidelines on Project management (Delineation	Develop guidelines on projects managements	persons	225	15,500	**3,487,500**	January 2026	February 2026	PSM &economic planning
			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	**3,475,000**	January 2026	March 2026	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 f implementation*

WORKPLAN APPROVED BY

SIGNATURE

HE GOVERNOR ELGEYO MARAKWET COUNTY/CHAIRPERSON CPSC

DATE 12/09/2025.

GOVERNOR
ELGEYO MARAKWET COUNTY
P.O. Box 220 - 30700
ITEN

6. Budget

Description of Sub-Activities	Start Date	End Date	*Lead Directorate for implementation*	Budget
Nominate and appoint CPSC, CPTC, and CPIU	May 2024	June 2026	CS office	0
Develop SPMU organizational structure	October 2025	December 2025	PSM	0
Upload documents in the website (ADP, CFSP, PBB, CBROP, quarterly implementation report	August 2025	30th June 2026	ICT & Economic Planning	0
CPSTC, CTC & CPIU operation	August 2025	30th June 2026	PSM, Economic Planning & Budgeting, Accounting Services	1,000,000
County treasury to prepare programs cash plans	August 2025	August 2025	County treasury	0
Projection of each of the KRAs work plan budgets and inclusion in county's budget	May 2025	August 2025	County treasury	0
Development of County Risk Management Policy	November 2025	February 2026		750,000
Engagement of a consultant to prepare valuation roll	January 2026	May 2026	Revenue	2,000,000
Validation meeting to present valuation roll report	May 2026	June 2026	Revenue	200,000
Upload OSR revenue streams and monthly revenue reports	July 2025	June 2026	Revenue& ICT	0
Regular updating of revenue	July 2025	June 2026	Revenue	0
register, aligned with revenue mapping reports	July 2025	June 2026	Revenue	0
acquisition and implementation of ICRMS	October 2025	March 2026	Revenue Management	3,000,000
Customize & update local laws and regulations	June 2025	February 2026	Revenue	500,000
Seminar for tools development	September 2025	June 2026	Revenue Management	350,000
Supervisory courses for revenue supervisors	December 2025	February 2026	Revenue Management	280,000
Development of Revenue Enhancement Plan mapping of potential revenue streams	July 2025	November 2025	Economic Planning & Budgeting & Accounting Services	500,000
Analysis of county Annual Plans and Budgets rollovers against budget execution reports	September 2025	March 2026	County Treasury	0
Upload verified list of pending bills and clearing of historical IFMIS variance	November 2025	February 2026	County Treasury	1,800,000
Train county pending bills committee to verify stock of county's pending bill	July 2025	August 2025	County Treasury	675,000
Develop pending bills action plan	January 2025	February 2025	Supply Chain Management	0
Executive and Assembly stakeholder meeting to discuss pending bill report & action plan				120,000

Description of Sub-Activities	Start Date	End Date	*Lead Directorate for implementation*	Budget
Train HR officers on using and updating HRMIS	November 2026	June 2026	HRM	390,000
Develop implementation plans for HR and payroll audit	November 2025	June 2026	HRM & CPSB	1,760,000
Conduct training on updating of records	July 2025	June 2026	HRM	0
Assign unified payroll numbers to manual payroll	July 2025	June 2026	HRM	0
Develop a skill inventory	March 2026	June 2026	HRM	625,000
Hold joint workshop for HR for updating and cleaning employee records	December 2025	June 2026	HRM & CPSB	560,000
Sensitization on performance management templates	December 2025	February 2026	HRM & CPSB	200,000
Training Sub- County and ward staff on performance management	January 2026	February 2026	HRM	1,102,500
Hold training to HR staff on use of the system	July 2025	June 2026	HRM	500,000
Update of staff establishment	July 2025	March 2026	HRM & County Public Service Board.	500,000
Validation of staff establishment	January 2026	March 2026	HRM	100,000
Design an updatable inter departmental database	November 2025	January 2026	ICT & Communications	350,000
Issue a circular on performance and appraisal	July 2025	August 2025	CS Office	0
Nominate and appoint departmental focal persons	July 2025	July 2025	CS Office	0
Develop a change management plan	November 2025	January 2026	CS Office	500,000
Align performance contract with CIDP, ADP priorities	July 2025	August 2025	Economic Planning & HRM	500,000
Train line directors on documentation & reporting of county performance managements	December 2025	March 2026	Administration & Economic Planning	100,000
Develop guidelines on coordination structures	January 2025	February 2026	Administration	120,000
Training on feasibility studies & environmental social screening	October 2025	December 2025	Social service environment	625,000
Train citizens about the available feedback mechanisms	January 2026	March 2026	PPCE	200,000
Train admin staff on coordination	March 2026	June 2026	Administration	360,000
Training the office of County Secretary to enhance operational capacity and efficiency (administrator, HR, legal officer, protocol officer, finance officer)	January 2024	March 2024	CS office	100,000
Develop GRM policy and guideline	January 2026	June 2026	PSM	500,000
Training GRM clerks/secretariats	January 2026	June 2026	PSM	240,000
Train GRM committee on Grievance processing	January 2026	March 2026	CS office	675,000
Educate and inform citizen on GRM	January 2026	March 2026	PPCE	140,000
Train suitable nominated department focal point	January 2026	March 2026	CS office	325,000
Finalization M&E policy	January 2026	March 2026	economic planning	100,000
Train M&E officers	March 2026	April 2026	economic planning	520,000

Description of Sub-Activities	Start Date	End Date	*Lead Directorate for implementation*	Budget
Upload data to the data desk	January 2026	March 2026	economic planning	750,000
Upload county projects on the CMES	January 2026	March 2026	economic planning	2,250,000
Develop county annual performance report template	January 2025	January 2025	economic planning	0
Training of County gender officers on environmental and social screening	November 2025	March 2026	Gender, Environment and economic planning	2,830,000
Hold workshops to review Project management procedures	November 2025	March 2026	economic planning	1,000,000
Onboard projects on the C-MES platform	November 2025	March 2026	economic planning	1,050,000
Develop guidelines on projects managements	January 2026	February 2026	PSM &economic planning	3,487,500
Train PMCs, WDCs and SLDCs	January 2026	March 2026	PSM	3,865,000
Totals				37,500,000

BUDGET APPROVED BY

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P.O. Box 220 - 30700
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7. Cash Flow Plan

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
1.	Nominate and appoint CPSC, CPTC, and CPIU													0
2.	Develop SPMU organizational structure													0
3.	Upload documents in the website (ADP, CFSP, PBB, CBROP, quarterly implementation report													0
4.	CPSTC, CTC & CPIU operation				250,000			250,000			250,000	250,000		1,000,000
5.	County treasury to prepare programs cash plans													0
6.	Projection of each of the KRAs work plan budgets and inclusion in county's budget													0
7.	Development of County Risk Management Policy									750,000				750,000
8.	Engagement of a consultant to prepare valuation roll											2,000,000		2,000,000
9.	Validation meeting to present valuation roll report											200,000		200,000
10.	Upload OSR revenue streams													0

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
	and monthly revenue reports													
11.	Regular updating of revenue													0
12.	register, aligned with revenue mapping reports													0
13.	acquisition and implementation of ICRMS												3,000,000	3,000,000
14.	Customize & update local laws and regulations								500,000					500,000
15.	Seminar for tools development									350,000				350,000
16.	Supervisory courses for revenue supervisors										280,000			280,000
17.	Development of Revenue Enhancement Plan mapping of potential revenue streams							500,000						500,000
18.	Analysis of county Annual Plans and Budgets rollovers against budget execution reports													0
19.	Upload verified list of pending bills and clearing of historical IFMIS variance							1,800,000						1,800,000
20.	Train county pending bills committee to verify stock of							675,000						675,000

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
	county's pending bill													
21.	Develop pending bills action plan													0
22.	Executive and Assembly stakeholder meeting to discuss pending bill report & action plan							120,000						120,000
23.	Train HR officers on using and updating HRMIS									390,000				390,000
24.	Develop implementation plans for HR and payroll audit											1,760,000		1,760,000
25.	Conduct training on updating of records													0
26.	Assign unified payroll numbers to manual payroll													0
27.	Develop a skill inventory											625,000		625,000
28.	Hold joint workshop for HR for updating and cleaning employee records										560,000			560,000
29.	Sensitization on performance management templates								200,000					200,000
30.	Training Sub-County and ward staff on performance management								1,102,500					1,102,500

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
31.	Hold training to HR staff on use of the system										500,000			500,000
32.	Update of staff establishment									500,000				500,000
33.	Validation of staff establishment									100,000				100,000
34.	Design an updatable inter-departmental database											350,000		350,000
35.	Issue a circular on performance and appraisal													0
36.	Nominate and appoint departmental focal persons													0
37.	Develop a change management plan							500,000						500,000
38.	Align performance contract with CIDP, ADP priorities						500,000							500,000
39.	Train line directors on documentation & reporting of county performance managements				100,000									100,000
40.	Develop guidelines on coordination structures							120,000						120,000
41.	Training on feasibility studies & environmental social screening						625,000							625,000
42.	Train citizens about the available							200,000						200,000

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
	feedback mechanisms													
43.	Train admin staff on coordination										360,000			360,000
44.	Training the office of County Secretary to enhance operational capacity and efficiency (administrator, HR, legal officer, protocol officer, finance officer)							100,000						100,000
45.	Develop GRM policy and guideline							500,000						500,000
46	Training GRM clerks/secretariats							240,000						240,000
47.	Train GRM committee on Grievance processing							675,000						675,000
48.	Educate and inform citizen on GRM							140,000						140,000
49.	Train suitable nominated department focal point							325,000						325,000
50.	Finalization M&E policy							100,000						100,000
51.	Train M&E officers								520,000					520,000
52.	Upload data to the data desk								750,000					750,000
53.	Upload county projects on the CMES								2,250,000					2,250,000

No	Activity - Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEP	MAR	APR	MAY	JUN	Budget
54.	Develop county annual performance report template													0
55.	Training of County gender officers on environmental and social screening									2,830,000				2,830,000
56.	Hold workshops to review Project management procedures									1,000,000				1,000,000
57.	Onboard projects on the C-MES platform									1,050,000				1,050,000
58.	Develop guidelines on projects managements								3,487,500					3,487,500
59.	Train PMCs, WDCs and SLDCs									3,365,000				3,365,000
	Totals	0	0	0	350,000	0	1,125,000	6,245,000	3,310,000	10,335,000	1,950,000	5,135,000	3,000,000	37,500,000

CASH PLAN APPROVED BY

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HE GOVERNOR ELGEYO MARAKWET COUNTY/CHAIRPERSON CPSTC

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