

COUNTY GOVERNMENT OF KIRINYAGA



DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND DEVOLUTION

Kirinyaga County Institutional Development Plan & Budget 2024/2025

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1.0 Introduction

The KDSP II Kirinyaga County Programme Implementation Unit (CPIU) in collaboration with the County Programme Steering Committee (CPSC) and County Programme Technical Committee (CPTC) has meticulously developed the Kirinyaga County Institutional Development Plan and Budget for FY 2024/25. This document serves as a roadmap for strategic development and resource allocation to enhance institutional capacity and service delivery efficiency in Kirinyaga County. Extensive collaboration and consultation with various stakeholders, including County Government Officials, Department Heads, Development Partners, and Experts, have enriched the plan to address the unique needs and priorities of Kirinyaga County.

2.0 Context

In line with the transformative shift towards devolved governance in Kenya, the Kirinyaga County Institutional Development Plan aims to bolster service delivery capacity, financial management, intergovernmental cooperation, and accountability. Despite significant milestones achieved in Kenya's devolution process over the past decade, challenges such as delayed fund disbursement, revenue collection shortfalls, high pending bills, and operational inefficiencies persist. The plan is guided by Kenya's constitutional framework, National MTP IV plan, county development plans, and aims to address these challenges while maximizing the potential of devolution for sustainable development.

3.0 Vision and Strategy

The Kirinyaga County Institutional Development Plan aligns with the vision of Kenya's devolution journey, focusing on enhancing operational efficiency, intergovernmental coordination, and accountability. Underpinned by the County integrated development Plan (CIDP) 2023–2027, the plan aims to consolidate gains, resolve challenges, and propel devolution towards excellence while promoting citizen participation and governance.

4.0 Deviation from the Original Strategy

In formulating the KDSP II - Kirinyaga County Institutional Development Plan, strategic alignment with overarching county plans such as the CIDP 2023–2027 and annual development plans was prioritized. While maintaining core objectives consistent with the broader county strategy, adaptations have been made to address evolving contextual factors and emerging challenges, ensuring flexibility and relevance.

5.0 Design Process

The collaborative design process involved extensive engagement with diverse stakeholders, including County assembly board members, executive officials, civil society organizations, and development partners. This inclusive approach enriched the plan's responsiveness to local needs and aspirations, fostering transparency and stakeholder involvement.

6.0 Brief Description of Proposed Activities for FY 2024/2025

The Kirinyaga County Institutional Development Plan for FY 2024/25 focuses on three key results areas (KRAs): Sustainable Financing and Expenditure Management, Intergovernmental Coordination and Institutional Performance, and Oversight, Participation, and Accountability. Strategic activities such as business process optimization, revenue maximization, institutional collaboration, HR management optimization, and climate resilience enhancement aim to drive improvements in service delivery, governance effectiveness, and socio-economic development outcomes in Kirinyaga County.

By diligently implementing these proposed activities, the plan seeks to achieve tangible improvements aligned with the overarching objectives of the KDSP II Program by the end of the fiscal year 2024/25.

KRA 1: Sustainable Financing and Expenditure Management

Key Activities

- 1. Business Process Optimization:** The County will undergo a comprehensive re-engineering of its business processes by utilizing model frameworks to enhance the transfer of funds within the county's accounts (CRF to SPA). This initiative aims to streamline and ensure the efficient and timely disbursement of funds to service delivery units, thereby improving operational efficiency and transparency. Additionally, this action will address audit opinions comprehensively.
- 2. Revenue Maximization Strategy:** The County will conduct a thorough review and development of its revenue enhancement plans, incorporating insights from the County Revenue Enhancement Plan and Policy. This effort is geared towards maximizing own-source revenue collection, diversifying the revenue base, and improving fiscal forecasting accuracy through full automation. This strategy will promote sustainable financial growth and adherence to fiscal

responsibility principles mandated by the Public Finance Management Act (2012). Moreover, retraining revenue collectors and users on the fully automated system will optimize revenue collection processes by enhancing performance, integrity, and technical skills.

3. **Fiscal Management Strengthening:** Guided by the establishment and operationalization of a Single Project Management Unit (SPMU) for Kirinyaga County, robust fiscal management strategies will be implemented. This includes the development of time-bound action plans to address pending bills, ensuring alignment of commitments with available resources, and enhancing compliance with development partner funding requirements.

Expected Outcomes

- a) Timely receipt of funds from the national treasury and immediate transfer of funds from the County Refund Fund (CRF) to the KDSP II Special Purpose Account (SPA).
- b) Improved own-source revenue collection and administration, fostering a more sustainable financial foundation for county operations.
- c) Reduction of outstanding commitments and pending bills, promoting fiscal discipline and prudent resource management by aligning commitments with available resources.
- d) Full implementation of conditional grant framework(s) and enhanced compliance and management of development partner funding, fostering accountability and trust in external partnerships.

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

Key Activities

1. **Institutional Collaboration and Coordination:** The County will establish comprehensive policies and administrative procedures to facilitate effective coordination and monitoring of intergovernmental action plans. This initiative aims to promote collaborative partnerships and synergy among different government levels by operationalizing the County Inter-Governmental Forum.
2. **Human Resource Management Optimization:** By conducting a detailed review of organizational structures, capacities, and HRM systems, the county will create a County Staff Establishment and

Organizational Structure to ensure alignment of staffing with departmental functions. Moreover, the county will improve HR policies and procedures through the development of a comprehensive HR Policies and Procedures Manual covering areas such as staff welfare, induction, discipline, and records management. These efforts are aimed at enhancing payroll controls and integrity.

3. **Institutional Performance Enhancement:** The County will introduce an integrated performance management framework to instill a culture of accountability for outcomes and continuous improvement. This includes a forensic audit of payroll systems to address discrepancies and enhance transparency. The county will also coordinate the implementation of audit recommendations, leveraging internal audit inputs for support. Additionally, a comprehensive training needs and skills assessment will be conducted, followed by tailored training programs for CPSB, CASB, HROs, Authorized Officers, and Gender Officers to build capacity and improve institutional performance. Implementation of an Integrated Human Resource Management Information System with a Performance Management System will further enhance HR capacity and performance management.

Expected Outcomes

- a) Effective implementation of intergovernmental joint action plans to enhance coordination of functions and mandates for improved service delivery.
- b) Timely submission of training and annual summit reports to improve transparency and accountability in intergovernmental relations.
- c) Increased public service efficiency through HR management, focused on determining optimal staffing levels in county departments and approving the authorized staff establishment. Action plans from organizational reviews, including staff redeployment across departments, will be implemented to improve service delivery.
- d) Enhanced payroll integrity by ensuring consistency across payroll data, approved staff establishment, and other HR records. Manual payrolls will be eliminated, and cleaned payroll data will be uploaded into the Human Resource Management Information System. Integrated performance management will be achieved by aligning individual staff performance targets with performance contracts linked to CIDPs, ADPs, and AWP. Change management plans for integrated performance management will be implemented, and a rewards and sanctions system will be established.

KRA 3: Oversight, Participation, and Accountability

Key Activities

1. **Strengthening County Public Investment Structures:** The County will proactively establish and operationalize key structures such as the County Program Steering Committee (CPSC), County Program Technical Committees (CPTC), County Program Implementation Units (CPIU), and County Technical Implementation Partner Teams (CTIPTs). By developing and implementing a County Public Investment Management (CPIM) Framework, the county seeks to conduct a comprehensive inventory of county projects and implement initiatives to improve oversight and accountability in public resource utilization.
2. **Promoting Inclusive Governance:** The County is committed to promoting inclusive governance by creating and enforcing guidelines for Project Management Committees (PMCs) that ensure gender balance and representation of marginalized and disadvantaged groups. Additionally, establishing a transparent County Public Investment Dashboard with integrated Geographic Information System (GIS) references will grant citizens access to project information and a feedback mechanism, empowering communities to engage actively in project management and decision-making processes.
3. **Enhancing Climate Resilience:** Acknowledging the significance of climate adaptation and mitigation, the county will conduct project screening reports which include feasibility studies, climate change, environmental and social screening and assessments to evaluate the climate resilience of existing infrastructure assets. Integration of climate change risk assessment and preparedness measures into county investment planning processes aims to improve infrastructure resilience and ensure sustainable development outcomes. Updating PMC guidelines to include considerations for gender, vulnerability, marginalization, and other disadvantaged groups will foster inclusivity and equity in climate resilience projects, aligning with National PIM guidelines/framework.

Expected Outcomes

- a) Establishment and activation of community-led county project implementation committees to facilitate citizen engagement and feedback in county projects.

b) Development of strategies to enhance the climate resilience of county infrastructure and projects, supporting sustainable development and disaster risk reduction.

c) Implementation of the county Public Investment Management (PIM) framework to enhance oversight and accountability in public resource utilization.

d) Improved county public investments that address citizen service delivery needs, promote transparency, and enhance efficiency in resource allocation and utilization.

Through the diligent implementation of these proposed activities, the Kirinyaga County Institutional Development Plan aims to achieve tangible improvements in service delivery, governance effectiveness, and socioeconomic development outcomes by the end of the fiscal year 2024/25, aligning with the overarching objectives of the KDSP II Program.

7.0 Structures and Implementation Arrangements

The effective execution of the activities proposed in the County Institutional Development Plan for FY24/25 necessitates a well-coordinated strategy involving key stakeholders and designated implementation units within the county government framework.

Institutional Arrangements

The institutional framework for KDSP II at Kirinyaga County includes essential bodies and teams dedicated to efficient program implementation and oversight.

County Program Steering Committee (CPSC)

Led by the County Governor or appointee, the CPSC oversees policy direction, approves county Annual Work Plans and Budgets (AWPBs), reviews progress, endorses reports, and ensures program activities align with county planning frameworks. The committee consists of key county officials and stakeholders, including the County Executive Committee Member (CECM) for Devolution, other relevant CECMs accountable for achieving program outcomes and Developmental Local Indicators (DLIs), and the Chair of the County Public Service Board, the County Assembly Speaker, and the County Secretary, who acts as the committee's Secretary.

County Program Technical Committee (CPTC)

Under the leadership of the County Secretary, the CPTC handles technical matters, prepares decision items for the CPSC, reviews implementation progress, and provides guidance on strategic issues. The committee comprises representatives from various county agencies and officials from departments responsible for key program areas like Devolution, Finance, Public Service, Public Participation, Economic Planning, Environment, and Social Services. Additionally, the CEO of the County Public Service Board and the Clerk of the County Assembly are members, with the County Program Coordinator serving as the Secretary.

County Technical Implementing Partner Teams (CTIPTs)

Led by Technical Focus Persons in each Key Results Area, CTIPTs support technical operations and collaborate to achieve program outcomes. These teams include representatives chosen for their technical expertise and mandates to bolster the operationalization of program Key Result Areas (KRAs) within the county. Members are drawn from relevant county agencies, departments, and partner organizations, ensuring diverse skills and knowledge. Each CTIPT is structured into dedicated results teams for individual KRAs for focused collaboration and comprehensive outcomes.

County Program Implementation Unit (CPIU)

Guided by the County Program Coordinator, CPIU coordinates work plans, budgets, and procurement, monitors and evaluates program activities, ensures compliance, facilitates communication and outreach, and manages disputes and complaints. The Unit comprises key personnel and specialists responsible for implementing the KDSP II program at the county level, including technical focal persons for the three Program Key Result Areas (KRAs), focal persons from the Single Project Management Unit (SPMU) handling procurement and financial management, environmental and social safeguards officers, monitoring and evaluation (M&E) officers, gender officers, and a grievance redress mechanism (GRM) officer.

These structures collectively guarantee effective program delivery, accountability, and achievement of results within each participating county.

Implementation Arrangements

Central to the county-level implementation arrangements for KDSP II are clear role delineations and responsibilities. The County Program Steering

Committee (CPSC) offers policy guidance, oversight, and strategic direction to the program. The County Program Technical Committee (CPTC) supervises technical aspects of program implementation and advises the CPSC. The County Executive Committee Member (CECM) for Devolution acts as the KDSP II County Program Lead, ensuring overall oversight and accountability, while the Chief Officer in Charge of Devolution serves as the county's KDSP II Accounting Officer, responsible for financial management, compliance, and reporting. The County Program Implementation Unit (CPIU) operationalizes the program at the county level, coordinating activities like work plan development, resource management, capacity building, monitoring and evaluation, procurement oversight, and stakeholder engagement. The County Technical Implementing Partner Teams (CTIPTs) further enhance technical operations, ensuring focused collaboration and comprehensive results within the program's key result areas.

Table 1 Annual work plan

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II) ANNUAL WORK PLAN AND BUDGET – FY 2024/2025
KRA 1: SUSTAINABLE FINANCING AND EXPENDITURE MANAGEMENT

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Kshs	Cost-Total Kshs	Cost-Start Date	End Date	Responsible party for implementation
KRA 1	Efficiency in project management	Establish and operationalize a Single Project Management Unit (SPMU) for County Government of Kirinyaga	Form, Train & Team Building for SPMU members	Workshops	10	100,000	1,000,000	1 st Feb 2025	28 th Feb 2025	CECM Finance & Economic Planning
	Efficiency in the implementation of the KDSP 11 programme	Sensitization of County Assembly on KDSP 11 Activities	Appoint Budget Committee	Workshops	1	1,000,000	1,000,000	1 st March 2025	15 th March 2025	CECM Finance & Economic Planning
	Approved System Gap Analysis Report	Conduct a review of the current revenue automation system - Kiripay	Appoint team to steer the review. Review the benefits of the old system versus the new one Determine System Gaps, Prepare a list of improvements	Workshops	10	100,000	1,000,000	15 th March 2025	30 th March 2025	CECM Finance & Economic Planning CFO- Revenue Director Revenue Director ICT

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost- Kshs	Total Cost- Kshs	Cost- Start Date	End Date	Responsible party for implementation
Co-Funding	GIS coordinates for all projects in CIDP	GIS Mapping of all projects in CIDP	Submit to CECM for Adoption							
Co-Funding	To align with KDSP Level 2 Funding	Mid-term Review of CIDP	Field visit of all projects and mapping them using GIS	Data Collectors	1	3,400,000	3,400,000	1 st March 2025	30 th March 2025	CECM Finance & Economic Planning
Co-Funding	To align with KDSP Level 2 Funding	Mid-term Review of CIDP	Stake holders engagements Public Participation Reports publications	Workshops with all departmental heads i.e chief officers and directors	1	5,000,000	5,000,000	15 th march 2025	15 th April 2025	CECM Finance & Economic Planning
	Increase Own Source Revenue by 5%	Update revenue registers to facilitate proper documentation and tracking of own source revenue locations through Business Mapping	Develop and Design a data capture tool Mobilize teams to facilitate mapping exercise Mapping all businesses through GPS Data cleaning, analysis and uploading of businesses to the Kiripay system.	Workshops, Data Collectors & Consultants	2	1,000,000	2,000,000	1 st April 2025	30 th April 2025	CECM Finance & Economic Planning CFO – Revenue Director Revenue Director - ICT

KRA/DII	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost- Kshs	Total Cost- Kshs	Start Date	End Date	Responsible party for implementation
	Operationalize the project	Program Operation Costs	Operationalization of CPU	Items	Lump sum	1,500,000	1,500,000	1 st March 2025	30 th March 2025	
	Strengthen Own Source Revenue Framework	Develop County Revenue Enhancement Plan & Train on Revenue Forecasting Models Kirinyaga County Finance Act 2023	Develop Structured Risk management framework Develop revenue mobilization strategies Strengthen existing enforcement processes	Consultant	1	1,000,000	1,000,000	1 st April 2025	31 st April 2025	CECM Finance & Economic Planning CFO – Revenue Director Revenue
	Equip revenue collectors with the necessary knowledge and skills to effectively use the automated system and reduce cyber risk fraud	Training Revenue Collectors and the users on the fully automated revenue system	Training and mobilization of end users	Workshops	50	20,000	1,000,000	1 st May 2025	15 th May 2025	CPSB CFO–Revenue Director – Revenue Director - ICT

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Kshs	Total Cost-Kshs	Start Date	End Date	Responsible party for implementation
	Reduction of the stock of pending bills with Kshs 100million per year	Review OAG (1 & 2) reports. Review eligible and ineligible pending bills Budgetary allocation of Kshs 100million per year since FY 2018/2019	Training audit committee, the adhoc County Pending Bills Committee on reviewing and validating pending bills. Sensitization of relevant County officers on Pending Bills to enhance their skills and knowledge in effectively Assist the County Pending Bills Committee to verify and report on eligible pending bills from the stock of ineligible pending bills as contained in reports 1 and 2 of Pending Bills from the OAG Develop a county policy on Pending Bills,	Workshops	1	1,000,000	1,000,000	1 st April 2025	15 th April 2025	CECM Finance & Economic Planning. CFO – Revenue Director Economic Planning Director Supply Chain Director Accounting Services

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
			lapsed payments and discontinued and stalled projects							

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II) ANNUAL WORK PLAN AND BUDGET – FY 2024/2025
KRA 2: INTERGOVERNMENTAL CO-ORDINATION, INSTITUTIONAL PERFORMANCE AND HUMAN RESOURCE MANAGEMENT

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
KRA 2	Improved co-ordination of functions and mandates for service delivery	Develop policy and administrative procedures for intergovernmental relations	Appoint and train core team Develop a zero draft Subject to stakeholder review Refine the draft Approval by County Executive Committee	Workshop	5	100,000	500,000	1 st March 2025	31 st March 2025	County Attorney/DHRM
	Improved co-ordination of functions and mandates for service delivery	Operationalize the County Inter-Governmental Forum	Develop an Organizational Structure Populate the Structure	2 workshops	20	50,000	1,000,000	1 st April 2025	30 th April 2025	County Attorney/Head of Performance Management

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			Assignment of People and roles Capacity build the team for effective delivery							
	Fit for purpose organizational structures aligned to the mandates of respective departments and agencies for improved harmonization, coordination and integration of functions for enhanced seamless service delivery and productivity	Review the organizational structures and authorized staff establishment and develop an action plan for implementing recommendations	<ol style="list-style-type: none"> 1. Appoint team to Perform functional analysis 2. Invite proposals from department for structure review 3. Discuss, undertake and review proposals with department 4. Determine the numbers/p opulate the structure 5. Submit to County Executive Committee for adoption 6. Submit to the CPSB for approval 7. Print the approved structures 	2 Workshops, county Secretary, All Chief Officers, 11 HR Officers, 11 Departmental Champions, Department of Finance and Economic Planning	3	500,000	500,000	1 st March 2025	31 st March 2025	Director Human Resources Management and Development

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
			8. Upload the structures and establishment in the County website 9. Develop a HR Staffing Plan with annual targets on implementation of the reviewed structures and establishment							
	Improved service delivery through unified application of rules and regulations	Review HR Policies and Procedures for Kirinyaga County Public Service, and Discipline Manual	1. Appoint team 2. Review the existing Manuals 3. Determine gaps 4. Prepare reviewed Manuals 5. Subject to stakeholder review 6. Submit to CEC for adoption 7. Submit to CPSB for Approval	Workshop, Review team comprising five (5) members	5	100,000	500,000	1 st April 2025	30 th April 2025	Director HRMD and County Attorney

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			8. Print approved Manual to 9. Upload county website							
	Consolidated HR data for decision-making, improved payroll integrity, and budget control on staffing	Conduct Payroll audit and prepare an implementation plan of the audit report and recommendations	1. Appoint a team 2. Induct the Internal Audit Directorate Team to spear head the exercise. 3. Induct the County participatin g officers 4. Prepare tool for data harvesting 5. Prepare documents for the special payroll audit within the timelines which will be provided by the OAG 6. Review HR and Payroll Records 7. Identify all employees both	1 Workshop, County Secretary, Internal Audit, Chief Officers, CPSB, HR Officers, Departmental Champions, Finance and Economic Planning	1	500,000	500,000	1 st March 2025	21 st March 2025	CPSB DHRM&D Payroll Manager Internal Auditor

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
			regular and casual without Payroll Numbers 8. Analyze all SRC Gazette Notices, Circulars, Letters and Reports for compliance 9. Collect data 10. Analyze the data 11. Prepare report 12. Submit to CEC for adoption 13. Cleaned payrolls, HR records and approved staff establishment are aligned/consistent and uploaded in the HRIS-KE 14. Prepare Implementation Action Plan capturing the findings of the							

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			internal Audit review 15. Develop an action plan for implementing the recommendations of the OAG in-depth payroll audit 16. Develop an action plan for implementation of SRC M & E Reports 17. Develop an action plan for integrating all employees in IPPD/UHR							
	Evaluation on staffing needs and challenges in departments of Health, Agriculture, Education (ECDE & TVET) Environment Transport & Public Works	Workshop with all departmental heads	7	1	1,500,000	1,500,000	15 th february 2025	30 th march 2025		Secretary CPSB




KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
	Policy formulation, Approval & Implementation	Performance appraisal promotion Management policy Internship attachment Management policy	1. workshop	7	1	1,500,000.00	1,500,000	15 th march 2025	15 th may 2025	Secretary CPSB
	Focused training activities and training budget for improved service delivery	Conduct HR Audit and Skills and Competence Needs Assessment	2. Appoint a team 3. Determine the TORS 4. Capacity building of County Public Service Boards using curriculum prepared by the Public Service Commission 5. Conduct a functional Analysis to determine the skills requirements for all functional areas. 6. Develop and validate tool 7. Determine the sample size 8. Administer	CPSB, Chief Officers, HR Officers, Economists/Statisticians Finance and Economic Planning	1	500,000	500,000	24 th March 2025	7 th April 2025	CS CPSB Director HRMD

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			<p>and collect the results</p> <p>9. Analyze the date and prepare a report</p> <p>10. Subject to stakeholder engagement</p> <p>11. Prepare final report</p> <p>12. Submit to CEC for adoption</p> <p>13. Submit to CPSB for approval</p> <p>14. Disseminate the findings</p> <p>15. Prepare an implementation plan for the findings and for improving HR Records Management Processes, Systems and capacities including the acquisition of an Electronic Document Management</p>							

KRA/DII	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Unit	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
	Performance Indicators and Targets (Institutional & Individual) Aligned to County Priorities	Placing of County Departments and Agencies on performance contracting	1. Identification of Performance Targets and Indicators that are aligned to the County planning frameworks, ADPs and the approved budget; 2. Negotiation and Vetting of the draft Performance Contracts; 3. Signing of the Performance Contracts and SPAS. 4. Monitoring and Reporting of performance focusing on	PM Secretariat at the National Government, All state and public officers	1	500,000	500,000	1 st June 2025	30 th June 2025	County Secretary, Director HRM, Head of Performance Management Secretariat

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			<p>quarterly and mid-year assessment</p> <p>5. Annual Performance Evaluation of performance including self-assessment, moderation, report writing, release of performance evaluation results and deployment of rewards and sanctions on performance.</p> <p>6. Development and implementation of the change management plan on</p>							

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-activities	Unit (persons, days, consultants, workshops)	No. of Unit	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
			integrated performance management which should also include sensitization and capacity building of HR staff and county staff.							

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II) ANNUAL WORK PLAN AND BUDGET – FY 2024/2025
KRA 3: OVERSIGHT, PARTICIPATION AND ACCOUNTABILITY

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
KRA 3	Established and operationalized key stakeholder structure	Establish & operationalize CPSC, CPTC, CPU	Appointment, induction and commissioning & committee meetings	Workshop	1	1,500,000	1,500,000	1 st March 2025	30 th March 2025	CECM – Finance & Economic Planning
		Build capacity of the County Program Implementation Teams	Strengthening the County Program	Workshop	5	400,000	2,000,000			CPTU

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			Implementation teams							
		Internal Program progress missions/Activities	Quarterly meetings Statutory missions Committee meetings	Meetings workshop	4 2 4	200,000	2,000,000			CPIU
	A comprehensive/K DSP custom stakeholder engagement & communication plan with public participation guidelines and citizen feedback mechanisms	Develop and validate a comprehensive KDSP Stakeholder Engagement Plan	Hold a workshop to prepare the plan, validate the document, sensitize & disseminate the plan to user departments	All CPIU 10 CTDs	1	1	2,000,000	1st April 2025	30th April 2025	CPIU(SRM focal person)
	A comprehensive/K DSP custom Monitoring & Evaluation Framework	Develop and validate a comprehensive KDSP Monitoring & Evaluation Framework	Hold a workshop to prepare the plan, validate the document, sensitize & disseminate the plan to user departments	All CPIU 10 CTDs	1		1,600,000	1st June 2025	30th June 2025	CECM Finance and Economic planning, Director Economic Planning, CPIU(SRM focal person)

KRA/DI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost - Kshs	Total Cost - Kshs	Start Date	End Date	Responsible party for implementation
	An established Public investment management (PIM) dashboards with citizen feedback mechanisms Grievance Redress Mechanism Framework (GRM – Framework)	Develop GIS Referenced County Public Investment Dashboard complete with a Citizens Feedback interface & GRM Module	Conduct a review of the existing PIM system. Develop an updated PIM Framework in the approved digital platform (stakeholder consultations) County stocktaking of the projects and uploading the data on the Investment dashboard Hold a workshop to prepare the plan, validate the document, sensitize & disseminate the plan to user	Consultant	1	1,400,000	1,400,000	1 st April 2025	31 st May 2025	Director Economic Planning & CPU/GRM focal person

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
			departments							
	A comprehensive/K DSP custom infrastructure investment Environment and Social Safeguard Framework	Develop and validate a comprehensive KDSP Environment and Social Safeguard Framework	Hold a workshop to prepare the plan, validate the document, sensitize & disseminate the plan to user departments	All CPIU 10 CTDs	1	1	1,500,000	1 st March 2025	30 th March 2025	Director Economic Planning focal person/ CPIU
			Training of the ESRM focal persons	Workshop	1	300,000	300,000			
	Project Screening Reports which include feasibility studies, climate change, and environmental and social screening	Develop and align ESHS & ESF and subsequent screening of county projects to be funded in Level -2 infrastructure/Investment Grants	A comprehensive/K DSP custom infrastructure investment Environment and Social Safeguard Framework Project feasibility study, environmental & social risk screening of projects and NEMA license fees	Consultancy	1	8,000,000	8,000,000	1 st April 2025	30 th June 2025	Director - Climate Change
	Mainstreaming gender,	Update the PMC guidelines to	VMGs/stakehold	Consultant/Work shops	2	500,000	1,000,000	1 st March 2025	30 th March 2025	Director Economic Planning

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost Kshs	Total Cost Kshs	Start Date	End Date	Responsible party for implementation
	vulnerable marginalized and disadvantaged groups in the project management committees	incorporate issues of Gender and other disadvantaged groups	ers mapping Review and update the project management committees (PMCs) guidelines, sensitize the community Establish community-led county project implementation committees -Develop training program and training gender officers							

Prepared by KDSP II Project Coordinator.....

Sign:  Date: 2/02/25

Approved by CECM Finance & Economic Planning.....


Sign:  Date: 3/02/25

Table 2 Budget FY 2024/25

COUNTY GOVERNMENT OF KIRINYAGA					
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)					
BUDGER FOR THE FINANCIAL YEAR 2024/25					
No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
1	Establish and operationalize a Single Project Management Unit (SPMU) for County Government of Kirinyaga	CECM Finance & Economic Planning	1st Feb 2025	28 th Feb 2025	1,000,000
2	Sensitization of County Assembly on KDSP II Activities	CECM – Finance & Economic Planning	1 st March 2025	15 th March 2025	1,000,000
3	Conduct a review of the current revenue automation system - Kiripay	CECM Finance & Economic Planning	15 th March 2025	30 th March 2025	1,000,000
		CFO – Revenue			
		Director Revenue			
4	GIS Mapping of projects in CIDP	Director ICT			
5	Review of CIDP	CECM- Finance & Economic Planning	1 st March 2025	30 th March 2025	3,400,000
6	Update revenue registers to facilitate proper documentation and tracking of own source revenue locations through Business Mapping	CECM- Finance & Economic Planning			5,000,000
		CECM Finance & Economic Planning	1 st April 2025	30 th April 2025	2,500,000
		CFO – Revenue			
		Director Revenue			
	Director - ICT				
7	Program Operation Costs	CECM – Finance & Economic Planning	1 st March 2025	30 th March 2025	2,000,000

COUNTY GOVERNMENT OF KIRINYAGA

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

BUDGET FOR THE FINANCIAL YEAR 2024/25

No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
8	Develop County Revenue Enhancement Plan & Train on Revenue Forecasting Models	CECM Finance & Economic Planning CFO – Revenue Director Revenue	1st April 2025	31st April 2025	1,000,000
9	Training Revenue Collectors and the users on the fully automated revenue system	CPSB CFO – Revenue Director – Revenue Director - ICT	1st May 2025	15th May 2025	1,000,000
10	Develop the capacity to reduce stock of pending bills in the county	CECM Finance & Economic Planning. CFO – Revenue Director Budget Director Economic Planning Director Supply Chain Director Accounting Services	1st April 2025	15th April 2025	1,000,000
11	Develop policy and administrative procedures for intergovernmental relations	County Attorney/DHRM	1st March 2025	31st March 2025	500,000
12	Operationalize the County Inter-Governmental	County Attorney/Head of Performance Management	1st April 2025	30th April 2025	1,000,000

COUNTY GOVERNMENT OF KIRINYAGA					
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)					
BUDGET FOR THE FINANCIAL YEAR 2024/25					
No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
	Forum				
13	Review the organizational structures and authorized staff establishment and develop an action plan for implementing recommendations	Director Human Resources Management and Development	1 st March 2025	30 th March 2025	500,000
14	Review HR Policies and Procedures Manual for Kirinyaga County Public Service, and Discipline Manual	Director HRMD / County Attorney	1 st April 2025	30 th April 2025	500,000
15	Evaluation of staffing needs and challenges in departments of Health, Agriculture, Education (ECDE & TVET)	CPSB/Director HRMD	1 st May 2025	30 th May 2025	1,500,000
16	Performance Appraisal & Promotion Management Policy	CPSB/Director HRMD	1 st June 2025	30 th June 2025	1,500,000
17	Conduct Payroll audit and	CPSB,DHRM & D Payroll Manager,	1 st March 2025	21 st March 2025	500,000

COUNTY GOVERNMENT OF KIRINYAGA					
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)					
BUDGER FOR THE FINANCIAL YEAR 2024/25					
No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
	prepare an implementation plan of the audit report and recommendations	Internal Audit			
18	Conduct HR Audit and Skills and Competence needs assessment	CS, CPSPB, Director HRMD	24 th March 2025	7 th April 2025	500,000
19	Placing of County departments and agencies on performance contracting	CS, CPSPB, Director HRMD	1 st June 2025	30 th June 2025	500,000
20	Establish, Training & operationalize CPSC, CPCTC, CPIU	CECM – Finance & Economic Planning/ CPIU	1 st March 2025	30 th March 2025	4,500,000
21	Internal Program Progress Missions / Activities	CPIU	1 st March 2025	30 th June 2025	2,000,000
22	Develop & validate a comprehensive KDSP	CPIU (SRM focal person)	1 st April 2025	30 th April 2025	2,000,000

COUNTY GOVERNMENT OF KIRINYAGA					
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)					
BUDGET FOR THE FINANCIAL YEAR 2024/25					
No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
	Stakeholder Engagement Plan				
23	Develop and validate a comprehensive KDSP Monitoring & Evaluation Framework	CECM Finance & Economic Planning, Director Economic Planning, CPIU (SRM focal person)	1 st June 2025	30 th June 2025	1,600,000
24	Develop GIS Referenced County Public Investment Dashboard complete with a Citizens Feedback interface and GRM Module				
	Develop and validate a comprehensive KDSP Environment and Social Safeguard Framework	Director – Economic Planning	1 st April 2025	31 st May 2025	1,400,000
25	Develop and align ESHS & ESF and subsequent screening of county projects to be funded in Level – 2	Director Economic Planning/SRM focal person/CPIU	1 st March 2025	30 th March 2025	1,500,000
26	Infrastructure/Investment Grants		1 st April 2025	30 th June 2025	6,000,000

COUNTY GOVERNMENT OF KIRINYAGA					
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)					
BUDGET FOR THE FINANCIAL YEAR 2024/25					
No	Activity Description	Responsible party for implementation	Start Date	End Date	Total Cost - Kshs
27	Update the PMC guidelines to incorporate issues of Gender and other dis-advantaged groups	Director Economic Planning	1st March 2025	30th March 2025	1,000,000
	Total KDSP 11 Budget for the FY 2024/2025				45,900,000

Prepared by KDSP II Project Coordinator.....

Sign..........Date.....3/02/25.....

Approved by CECM Finance & Economic Planning.....

Sign..........Date.....3/02/25.....

Table 3 Cash Flow FY 2024/25

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)							
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25							
Item Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	TOTAL - Kshs
1 Establish and Operationalize a Single Project Management Unit(SPMU) for County Government of Kirinyaga		1,000,000					1,000,000
2 Sensitization of County Assembly on KDSP II Activities		1,000,000					1,000,000
3 Conduct a review of the current revenue automation System-Kiripay		1,000,000					1,000,000
4 GIS Mapping of projects in CIDP			3,400,000				3,400,000
5 Review of CIDP			5,000,000				5,000,000
6 Update Revenue registers			2,500,000				2,500,000
7 Programme operational costs			2,000,000				2,000,000
8 Develop County Revenue Enhancement Plan & Train on Revenue Forecasting Models			1,000,000				1,000,000
9 Training Revenue Collectors and the users on the fully automated revenue system				1,000,000			1,000,000
10 Develop capacity to reduce stock of pending bills in the county					1,000,000		1,000,000
11 Develop policy and administrative procedures for intergovernmental relations		500,000					500,000
12 Operationalize the County Inter-Governmental Forum				1,000,000			1,000,000

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25

Item Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	TOTAL - Kshs
13 Review Organizational structures and authorized staff establishment and develop an action plan for implementing recommendations			500,000				500,000
14 Review HR policies and procedures Manual for Kirinyaga County Public Service, and Discipline manual			500,000				500,000
15 Evaluation on staffing needs and challenges in departments of Health, Agriculture, Education (ECDE & TVET)				1,500,000			1,500,000
16 Performance Appraisal & promotion Management Policy				1,500,000			1,500,000
17 Conduct payroll audit and prepare an implementation plan of the audit report recommendations			500,000				500,000
18 Conduct HR Audit & skills and Competence Needs Assessment			500,000				500,000
19 Placing of County Departments and Agencies on performance contracting				500,000			500,000
20 Establish, Training & Operationalize CPSC, CPTC, CPU			4,500,000				4,500,000
21 Internal Program Progress Missions / Activities				2,000,000			2,000,000
22 Develop & validate a comprehensive KDSP Stakeholder Engagement Plan				2,000,000			2,000,000

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25

Item Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	TOTAL - Kshs
23 Develop and validate a comprehensive KDSP Monitoring & Evaluation Framework					1,600,000		1,600,000
24 Develop GIS Referenced County Public Investment Dashboard complete with a Citizens Feedback interface and GRM Module			1,400,000				1,400,000
25 Develop and validate a comprehensive KDSP Environment and Social Safeguard Framework					1,500,000		1,500,000
26 Develop and align ESHS & ESF and subsequent screening of county projects to be funded in Level-2 Infrastructure/Investments Grants					6,000,000		6,000,000
27 Update the PMC guidelines to incorporate issues of Gender and other dis-advantaged groups					1,000,000		1,000,000
Totals - Kshs	-	3,500,000	21,800,000	9,500,000	11,100,000	-	45,900,000

Prepared by KDSP II Project Coordinator.....

Sign.....Date.....

 3/02/25

Approved by CECM Finance, Economic Planning and Devolution

Sign.....Date.....

 3/02/25