

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NAKURU

**SECOND KENYA DEVOLUTION
SUPPORT PROGRAM (KDSP II)**

NAKURU COUNTY ANNUAL INSTITUTIONAL DEVELOPMENT PLAN AND
BUDGET FOR THE INSTITUTIONAL STRENGTHENING GRANT (LEVEL 1
GRANT) UNDER KDSP II –FY 2024/25

County Seal

County Institutional Development Plan and Budget - FY2024/25

1. Introduction

The County Institutional Development Plan and Budget for FY2024/25 were collaboratively prepared by the County Programme Implementation Unit, in conjunction with insights from the County Program Technical Committee. This joint effort ensured a well-rounded perspective and strategic approach to addressing our County's institutional and capacity-building needs. The plan's development involved consultations with various stakeholders including department heads, experts, community representatives, and County Assembly Representatives. These consultations provided valuable input and helped align priorities with the goals of the KDSP II Level 1 grant.

After thorough discussions and analysis, the plan was approved by the County Programme Steering Committee, demonstrating broad support for its strategic direction and objectives. This endorsement sets the stage for effective implementation and meaningful outcomes in the upcoming fiscal year.

2. Context

The County Institutional Development Plan and Budget for FY2024/25 are strategically aligned with three Key Result Areas (KRAs) aimed at advancing sustainable financing, intergovernmental coordination, institutional performance, and accountability within the County Government of Nakuru as shown in Table 1 Below.

KRA	STRATEGIC OBJECTIVES	STRATEGIES
Sustainable Financing and Expenditure Management	<ul style="list-style-type: none">Enhance County Revenue Mobilization and ForecastingTo Strengthen County Financial Management Systems	<ul style="list-style-type: none">Implement robust technology-driven revenue collection solutionsdevelop guidelines for automated financial processesTrain staff on financial management best practices.Strengthen project management functions.
Intergovernmental Coordination, Institutional Performance, and HR Management.	<ul style="list-style-type: none">Strengthen Intergovernmental Coordination MechanismsEnhance Human Resource Management (HRM) Practices	<ul style="list-style-type: none">Develop policy frameworks for effective coordination, align staffing with departmental functions.Implement performance management systems to enhance institutional performance.Conduct HR audits and Implement recommendations.Conduct data cleaning and validation exercises to ensure accuracy and completeness of payroll informationUpgrade HRMIS systems for seamless integration of HR records, staff establishment, and payroll.Train HR staff on compliance with legal, policy and institutional frameworks for HR.
Oversight, Participation, and Accountability	<ul style="list-style-type: none">Improve Project Oversight and Community ParticipationEnhance Public Investment Management	<ul style="list-style-type: none">Develop guidelines for project stocktaking and community-led project management committees.Conduct climate change risk screening and preparedness assessments for infrastructure assets.Roll out the County Public Investment Management (PIM) framework.

KRA	STRATEGIC OBJECTIVES	STRATEGIES
	(PIM) Framework	<ul style="list-style-type: none"> • Develop and operationalize a county investment dashboard with citizen feedback interface. • Train project management committees on their roles and responsibilities.

These objectives and strategies are designed to achieve the Disbursement Linked Indicators (DLIs) set forth by the grant provider, including increased revenue collection, improved financial forecasting, streamlined intergovernmental coordination, enhanced HR management practices, improved project oversight, and strengthened public investment management.

3. Brief description of proposed activities for FY 2024/25

Priorities for the Year:

1. Enhancing Financial Stability and Transparency:

- Implementing automated processes for OSR management to improve revenue collection efficiency.
- Developing time-bound action plans for pending bills to reduce outstanding commitments and improve financial management.
- Conducting regular financial audits and reviews to ensure transparency and compliance with regulations.

2. Strengthening Organizational Performance and HR Management:

- Conducting payroll cleanups and skill audits to streamline HR processes and improve data accuracy.
- Reviewing and optimizing HR systems and organizational structures to enhance operational efficiency.
- Implementing performance management frameworks to align staffing with budget control and improve accountability.

3. Improving Governance and Accountability:

- Conducting project stocktaking exercises to ensure proper oversight and resource utilization.
- Developing public participation guidelines and implementing feedback mechanisms to enhance citizen engagement.
- Establishing governance frameworks and conducting audits to strengthen accountability and transparency in decision-making processes.

4. Proposed Activities and Justifications:

1. Enhancing Financial Stability and Transparency:

- *Preparation and implementation of a revenue enhancement plan:* Improved OSR collection.
- Preparation and implementation of an Action Plans for Pending Bills: Reduce outstanding commitments and enhance financial management.

- Improved financial Reporting: Ensure transparency and regulatory compliance to PFM principles.

2. Strengthening Organizational Performance and HR Management:

- Payroll Cleanups and Skill Audits: Streamline HR processes and improve data accuracy.
- Development and Implementation of HRMIS: Enhance operational efficiency.
- Performance Management Frameworks: Improved service delivery

3. Improving Governance and Accountability:

- Project Stocktaking: Ensure proper oversight and resource utilization.
- Development of a project's dashboard.
- Development and implementation of a PIM framework
- Public Participation Guidelines: Enhance citizen engagement.

5. Expected outcomes by end of the year

- Improved OSR collection and reduced Pending bills.
- Enhanced financial transparency and compliance.
- Enhanced payroll data accuracy and integrity.
- Optimized HR systems and structures.
- Improved performance of the public Service.
- Enhanced project oversight and resource utilization.
- Increased citizen engagement and feedback.

6. Level 1 Grant Budget FY2024/25

The total allocation for the institutional strengthening grant (level 1 grant) under KDSP II, in the FY 2024/25 is Ksh. 37.5 million. The County has also provided Counterpart funding of Ksh. 36.9 million. Of this, Ksh. 10 million will be transferred to KDSP II SPA and the remaining balance will be funded by respective Departmental budget lines.

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
	KRA 1 - DLI 2 Participating Counties that have put in place core governance arrangements to manage public funds					
1.	Holding bi annual CPSC meeting	Office of the Governor	Aug-24	Jun-25	20,000	-
2.	Holding Quarterly CPTC meeting	Office of the County Secretary	Aug-24	Jun-25	50,000	-
3.	Facilitation for Quarterly CPTC meeting	Office of the County Secretary	Aug-24	Jun-25	1,180,000	-
4.	Holding Quarterly CPIU workshops to Prepare required Assessment Reports	Public Service and Devolution	Aug-24	Jun-25	780,000	-
5.	Facilitation for Quarterly CPIU workshops to Prepare required Assessment Reports	Programme Coordinator	Aug-24	Jun-25	1,881,056	1,155,064
6.	Facilitation of Committee members to attend trainings (Targeted trainings from GoK, SDD)	Finance and Economic Planning	Jul-24	Jun-25	1,250,944	-
7.	Procurement of Assorted ICT equipment for administrative use in program implementation	ICT department	Aug-24	Dec-24	1,450,000	-
8.	Training needs assessment for Gender, Social & Environmental Safeguards Officers	Department of Gender and Social Services	Aug-24	Dec-24	-	-
9.	Training of Gender, Social & Environmental Safeguards Officers	Department of Gender and Social Services, Department of Water and Environment	Sep-24	Dec-24	450,000	-
10.	Development and implementation of a KDSP II M&E Framework	Head of M&E	Sep-24	Oct-24	-	-
11.	Quarterly monitoring and evaluation	Finance and Economic Planning	Sep-24	Jun-25	-	1,600,000
12.	County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	NPTC, CPTC	July 2024	Jul-25	761,000	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
13.	Training of County Program Implementation Unit staff on Program/Project Management	Programme Coordinator	Aug-24	Dec-24	450,000	-
14.	Facilitation for Training of County Program Implementation Unit staff on Program/Project Management	Programme Coordinator	Aug-24	Dec-24	-	-
15.	Training of Program Steering and Technical Committees	County Secretary	Aug-24	Dec-24	300,000	-
16.	Facilitation for training of Program Steering and Technical Committees	County Secretary	Aug-24	Dec-24	-	-
SUB TOTAL					8,573,000	2,755,064
KRA 1 - DLI 3 Participating Counties that have increased their own-source revenue by at least 5 percent annually, over and above the rate of inflation						
17.	Preparation of County Receiver of Revenue statements	Department of Finance, Department of Health	1st June 2024	30th Sept. 2025	560,000	-
18.	Training of Revenue Officers on Revenue Mobilization and Enhancement Strategies	KESRA, Department of Finance	1st June 2024	Oct-24	880,000	1,470,000
19.	Drafting of Finance Bill, Tax Policy, Risk Policy and Agricultural Produce Cess Legislation and policies	Department of Finance, Office of the County Attorney	Jul-24	Jul-25	500,000	-
20.	Development of a Revenue Enhancement Plan	Department of Finance	Aug-24	Sep-24	930,000	-
21.	Implementation of REAP	Department of Finance	Oct-24	Jul-25	3,500,000	600,000
22.	Revenue Mapping (Purchase of 16 tablets for data Collection 2.4M and Consultancy services for mapping 6.9M)	Department of Finance	Aug-24	Dec-24	2,400,000	6,900,000
23.	Updating of Revenue Registers	Department of Finance, Department of ICT	Jul-24	Jun-25	-	2,000,000
24.	Automation of Revenue Administration	Department of ICT	Aug-24	Oct-24	-	200,000
25.	Operationalization of Valuation roll	Department of Lands, Department of Finance	Aug-24	Dec-24	400,000	10,000,000
SUB TOTAL					9,170,000	21,170,000
KRA 1 - DLI 4 Participating Counties that have prepared and are implementing action plans to reduce their stock of pending bills and maintain it at minimal levels						

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
26.	Establishing and gazetting of pending bills Committee	CECM Finance	Jul-24	Aug-24	50,000	-
27.	Committee meeting to review historical/emerging pending bills (Verification of eligible pending bills)	Department of Finance	Aug-24	Jun-25	1,510,000	200,000
28.	Preparation of a Debt Management Strategy Paper (DMSP)	Department of Finance	1st February 2025	16th March 2025	-	200,000
29.	Preparation of a pending bills Action Plan	Department of Finance	Aug-24	Sep-24	200,000	-
SUB TOTAL					1,760,000	400,000
KRA 2 - DLI 5 Participating Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS						
30.	Acquisition and installation of Biometric Access Systems	Department of Public Service Management	Jul-24	30th June 2025	2,475,000	300,000
31.	Data Cleansing and updating on the HRMIS platforms	Department of Public Service Management	Jul-24	Oct-24	1,000,000	1,250,000
32.	HR Skills Database Audit (HR equipment)	Department of Public Service Management	Jul-24	30th June 2025	4,110,000	-
33.	Approval of the Optimal staffing level by the CPSB against the approved functional organizational structure	County Public Service Board	Jul-24	Aug-24	300,000	300,000
34.	Upload the approved authorized staff establishment in the HRMIS.	Department of Public Service Management	Aug-24	Jun-25	-	-
35.	Payroll Audit	National Government	Jul-24	Jun-25	200,000	1,859,000
					8,085,000	3,709,000
KRA 2 - DLI 6 Participating Counties that are enhancing accountability for results through an integrated performance management framework						
36.	Operationalization of the Integrated Performance Management Framework	Department of Public Service Management	May-24	Aug-24	1,230,000	-
37.			May-24	Aug-24	872,000	

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
	Training of Officers on Performance Management	Department of Public Service Management				
	SUB TOTAL				2,102,000	
KRA 3 - DLI 7 Participating Counties that have established public investment management dashboards with citizen feedback mechanisms						
38.	Conducting County project stock take	All Departments	Aug-24	Jul-25	1,025,000	910,000
39.	Establishing of Project Committees (In collaboration with Monitoring and efficiency unit)	Department of Finance	Sep-24	Jun-25	225,000	-
40.	Capacity building of the project management committees on monitoring and oversight and feedback mechanism	Department of Finance, Department of Infrastructure	Aug-24	Jun-25		200,000
41.	Establishing of a County Single Project Management Unit Structure	County Secretary	Jan-25	Jun-25	-	800,000
42.	Develop an open public investment dashboard with citizen feedback and Purchase of ICT equipment to support implementation (mobile phones (55) and Desktops (12) for Monitoring and efficiency Unit)	Department of Finance/Office of the Governor	Aug-24	Mar-25	4,500,000	5,275,000
43.	Development of public participation guidelines	National Treasury	-	-	-	-
44.	Harmonization of national and county guidelines	Directorate of Public Participation	Sep-24	Sep-24	-	-
45.	Dissemination of public participation guidelines	Department of Public Participation, Department of Finance	Oct-24	Oct-24	-	350,000
46.	Development of project management guidelines	National Treasury	-	-	-	-
47.	Harmonization of national and county guidelines	Department of Finance	Sep-24	Sep-24	-	-
48.	Dissemination of project management guidelines	Department of Finance	Oct-24	Oct-24	350,000	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
49.	Development and dissemination of project identification guidelines	Programme Coordinator	Jan-25	Jan-25	-	-
50.	Sensitization and capacity building for Departments responsible for screening of projects	Department of Finance, CPTC	Feb-25	Feb-25	210,000	-
51.	Identification of projects	Accounting Officers - All Departments	Feb-25	Feb-25	-	-
52.	Compilation of proposed projects by CPIU	Programme Coordinator	Mar-25	Mar-25	300,000	-
53.	Review of proposed projects by CPTC	County Secretary	Apr-25	Apr-25	100,000	-
54.	Approval of selected projects by CPSC	Chair, CPSC	Apr-25	Apr-25	100,000	-
55.	Feasibility studies on selected County infrastructure projects	Programme Coordinator	May-25	Jun-25	500,000	500,000
56.	Environmental and social screening of selected infrastructure projects	County Environmental and Social Safeguards Officer	May-25	Jun-25	500,000	-
57.	Development of PIM framework	National Treasury	-	-	-	-
58.	Operationalization of PIM framework	Programme Coordinator	Jan-25	Apr-25	-	400,000
59.	Development of GRM structures based on the ESHSRIM (Environmental, Social, Health, and Safety Risk and Impacts Management)	Programme Coordinator	Jan-25	Apr-25	-	-
60.	Conduct ESF (Environmental and Social Framework) training	CPTC, NPTC	Jan-25	Jan-25	-	500,000
61.	Institutionalize ESHS and establishment of structures	CPTC, NPTC	Jan-25	Apr-25	-	-
SUB TOTAL					7,810,000	8,935,000
TOTAL					37,500,000	36,969,064

7. Implementation arrangements

The County Program Implementation Unit (CPIU), through its specific KRA focal persons, and Specialist Officers will spearhead direct implementation of the proposed activities. As prescribed by the KDSP II Operational Manual. The Chief Officer for Public Service and Devolution will be the program's authorized officer. The budget and any Requisitions made under the programme will be managed by the Programme Coordinator who is also the County Director in charge of Economic Planning and Budget. However, where necessary, County programme implementation partner teams will be established to oversee the implementation of activities under each KRA as necessary to achieve the programme outcomes. The CPSC will be appraised on quarterly basis on the progress of implementation of key proposed activities.

Authenticated By:



H.E. David Kones, Deputy Governor
& Chairperson CPSC



Ashinah Wanga
Programme Coordinator

Annex A-1 Annual Development Workplan

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
1	2	Participating Counties that have put in place core governance arrangements to manage public funds							
		Technical meetings and workshops towards achievement of Minimum Conditions held	Holding bi annual CPSC meeting	Procurement of meeting Venue	20,000	-	August 2024	June 2025	Office of the Governor
			Holding Quarterly CPTC meeting	Procurement of meeting Venue	50,000	-	August 2024	June 2025	Office of the County Secretary
			Facilitation for Quarterly CPTC meeting	Facilitation for the meeting	1,180,000	-	August 2024	June 2025	Office of the County Secretary
			Holding Quarterly CPIU workshops to Prepare required Assessment Reports	Procurement of Workshop Venue	780,000	-	August 2024	June 2025	Public Service and Devolution
			Facilitation for Quarterly CPIU workshops to Prepare required Assessment Reports	Facilitation for the meeting	1,881,056	1,155,064	August 2024	June 2025	Programme Coordinator
			Facilitation of Committee members to attend trainings (Targeted trainings from GoK, SDD)	Facilitation for trainings	1,250,944	-	July 2024	June 2025	Finance and Economic Planning
		Assorted ICT equipment procured and distributed	Procurement of Assorted ICT equipment	Procurement of Assorted ICT equipment	1,450,000	-	August 2024	December 2024	ICT department
		Gender Officers/focal persons trained/Trained	Training needs assessment for Gender, Social & Environmental Safeguards Officers	Training needs Assessment	-	-	August 2024	December 2024	Department of Gender and Social Services
			Training of Gender, Social & Environmental Safeguards Officers	Training of Gender & Environmental Officers	450,000	-	September 2024	December 2024	Department of Gender and Social Services, Department of Water and Environment
		KDSP II M&E Framework	Development and implementation of a KDSP II M&E Framework	Development of M&E framework for KDSP II	-		September 2024	October 2024	Head of M&E
			Quarterly monitoring and evaluation	Quarterly monitoring and evaluation, Reporting		1,600,000	September 2024	June 2025	Finance and Economic Planning
		County level internal program progress missions and hosting of joint National/ County/ World Bank	County level internal program progress missions and hosting of joint National/ County/ World Bank	County level internal program progress missions and hosting of joint National/ County/ World Bank	761,000		July 2024	July 2025	NPTC, CPTC

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
		implementation support missions	implementation support missions	implementation support missions					
		County Program Implementation Unit staff trained on Program/Project Management	Training of County Program Implementation Unit staff on Program/Project Management	Training of County Program Implementation Unit staff on Program/Project Management	450,000		August 2024	December 2024	Programme Coordinator
			Facilitation for Training of County Program Implementation Unit staff on Program/Project Management	Facilitation for Training of County Program Implementation Unit staff on Program/Project Management	-		August 2024	December 2024	Programme Coordinator
		Steering and Technical Committees trained	Training of Program Steering and Technical Committees	Training of Program Steering and Technical Committees	300,000		August 2024	December 2024	County Secretary
			Facilitation for training of Program Steering and Technical Committees	Training of Program Steering and Technical Committees	-		August 2024	December 2024	County Secretary
			Sub total		8,573,000	2,755,064			
3	Participating Counties that have increased their own-source revenue by at least 5 percent annually, over and above the rate of inflation								
		Enhanced revenue reporting and Capacity	Preparation of County Receiver of Revenue statements	Submission of Monthly, Quarterly and Annual Sub County and hospital revenue reports	-		15th July 2024	15th July 2025	Department of Finance, Department of Health
				Designation of Hospital staff for revenue collection and reporting	-		1st June 2024	30th June 2024	Department of Finance
				Acquisition of laptops	560,000		1st October 2024	1st December 2024	Department of Finance
				Training of the Reporting Unit			August 2024	October 2024	Department of Finance
				Consolidation of Sub County and Hospital revenue reports			15th July 2024	15th July 2025	Department of Finance
				Approval and signing of the revenue reports.	-		15th July 2024	30th Sept. 2025	Department of Finance

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
			Training of Revenue Officers on Revenue Mobilization and Enhancement Strategies	Publication and uploading of the revenue reports in the website.	-		15th July. 2024	30th Sept. 2025	Department of Finance
				Training Needs Assessment	-		1st June 2024	30th July 2024	Department of Finance
				DHRMAC approval	-		August 2024	August 2024	Department of Finance
				Training fee (KESRA)	880,000		August 2024	October 2024	Department of Finance
				5 Day Training of the Revenue Officers (DSA)		1,470,000	August 2024	October 2024	KESRA, Department of Finance
		Enhanced legislative and policy frameworks for revenue Administration as contemplated by national policy for enhancement of OSR, model tariff and pricing policy	Drafting of Finance Bill, Tax Policy, Risk Policy and Agricultural Produce Cess Legislation and policies	Establishment of Committees	-		July 2024	August 2024	Department of Finance
				Drafting of the bill/ policy	200,000	-	August 2024	August 2024	Department of Finance, Office of the County Attorney
				Publication	100,000	-	August 2024	August 2024	Government Printers, Office of the County Attorney
				Publicity	100,000	-	September 2024	September 2024	Department of Finance
				Validation by stakeholders in the 11 sub counties	100,000		September 2024	September 2024	Department of Finance
				Submission of Draft Policy/Bill to County Executive for Approval	-		September 2024	September 2024	Department of Finance
				Tabling at the County Assembly	-		October 2024	October 2024	Department of Finance
				Approval, Assent and Gazettement	-		November 2024	November 2024	County Assembly, Governor's Office
		12-month aggregate of amounts of OSR collected monthly (as provided monthly revenue reports	Preparation and implementation of a Revenue Enhancement Plan	Establishment of Enhancement Plan Committee	-		August 2024	August 2024	Department of Finance
				Preparation of the Revenue Enhancement Plan	880,000		August 2024	August 2024	Department of Finance

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
		uploaded on the county website) shows an increase of 5% above the annual inflation rate		Approval of the Plan	-		September 2024	September 2024	Department of Finance
				Production of the Plan	50,000		September 2024	September 2024	Department of Finance
			Implementation of REAP	Implementation of REAP sub activities:	3,500,000	600,000	October 2024	July 2025	Department of Finance
				Mapping of selected revenue streams i.e. parking, hospital collection units	-		October 2024	July 2025	Department of Finance
				Assessment of tax payers for unstructured revenues	-		October 2024	July 2025	Department of Finance
				Sensitization of tax payers through publicity	-		October 2024	July 2025	Department of Finance
			Revenue Mapping	Identification of Sources to be mapped	-		August 2024	August 2024	Department of Finance
				Procurement of tablets for data collection	2,400,000		August 2024	October 2024	department of finance
				Publicity of Consultancy for mapping (Procurement processes)		250,000	August 2024	August 2024	Department of Finance
				Mapping of 5 key revenue sources		5,000,000	August 2024	December 2024	Consultant
				Data cleanup for structured revenue streams		1,650,000	August 2024	October 2024	Department of Finance, Department of ICT
				Assessment of Hospitals not fully automated (Level of Automation for FIF collection)	-	-	July 2024	September 2024	Department of Finance
				Updating of Revenue Registers	-	2,000,000	July 2024	June 2025	Department of Finance, Department of ICT
			Automation of Revenue Administration	Revenue mapping APP with GIS integration	-	200,000	August 2024	October 2024	Department of ICT
				Activation of Citizen Portal on Revenue system	-		July 2024	June 2025	Department of ICT

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
			Operationalization of Valuation roll	Laying of Valuation rolls in sub counties	400,000	10,000,000	August 2024	October 2024	Department of Lands, Department of Finance
				Adoption of Updated Valuation Rolls	-		Decem ber 2024	Decem ber 2024	County Secretary
	4	Participating Counties that have prepared and are implementing action plans to reduce their stock of pending bills and maintain it at minimal levels							
	Eligible pending bills published	Verification of eligible pending bills	Establishing and gazetting of pending bills Committee	50,000		August 2024	Septem ber 2024	Department of Finance	
			Capacity building of Pending bills Committee	250,000		August 2024	Septem ber 2024	Department of Finance	
			Committee meeting to review historical pending bills	1,260,000		August 2024	June 2025	Department of Finance	
			Verification of pending bills and publication in the county website		200,000	August 2024	October 2024	Department of Finance	
	Preparation of a Debt Management Strategy Paper (DMSP)	Preparation of a Debt Management Strategy Paper (DMSP)	Preparation of a Debt Management Strategy Paper (DMSP)		100,000	1st Februar y 2025	28th Februar y 2025	Department of Finance	
			Publication of DMSP and uploading in the county website		100,000	15th March 2025	16th March 2025	Department of Finance	
	Reduction of verified pending bills stock in the annual action plan according to the pending bills action plan and by at least 20% year on year	Preparation of a pending bills Action Plan	Preparation of a pending bills Action Plan	200,000		August 2024	Septem ber 2024	Department of Finance	
			Issuing of guidelines on management of pending bills	0		August 2024	August 2024	Department of Finance	
			Prepare report on emerging pending bills	0		Septem ber 2024	June 2025	Department of Finance	
			Action on reported pending bills	0		July 2024	June 2025	Department of Finance	
				Sub total		10,930,000	21,570,000		
2	5	Participating Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS							
		HRMIS procured and operationalized	Acquisition of HRMIS	Establishment and Appointment of a HRMIS committee	-		January 2024	January 2024	Department of Public Service Management

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
				Development of HRMIS Specifications and Terms of Reference (5 Days)	-		January 2024	January 2024	Department of Public Service Management
				Procurement of HRMIS	-		April 2024	June 2024	Department of Finance
				Procurement of Biometric Kits	2,475,000		September 2024	December 2024	Department of Public Service Management
				Development of HRMIS	-		July 2024	September 2024	Department of Public Service Management
				Training of System Users		300,000	14th October 2024	18th October 2024	Department of Public Service Management
				Collection and Updating of Staff Records and Skills	1,000,000	1,250,000	1st November 2024	30th November 2024	Department of Public Service Management
				Commissioning the System			5th December 2024	5th December 2024	Department of Public Service Management
				Continuous Update of HR Records	-		5th December 2024	30th June 2025	Department of Public Service Management
		Integration of HR Records	HR Skills Database Audit	Procurement of ICT Equipment for HROs	1,540,000		July 2024	September 2024	Department of Public Service Management
				Conduct HR Skills Audit	2,070,000		6th January 2025	17th January 2025	Department of Public Service Management/County Public Service Board
				Updating HR Skills Database	-	-	6th January 2025	30th June 2025	Department of Public Service Management
				Prepare action Plan on HR Skills Audit Recommendation	500,000		January 2025	June 2025	Department of Public Service Management

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
		Authorized Staff Establishment	Approval of the Optimal staffing level by the CPSB against the approved functional organizational structure	Approval of Staff Establishment and Organization Structure	-	300,000	July 2024	August 2024	County Public Service Board
				Production of approved Staff Establishment and Organization Structure	300,000				
			Upload the approved authorized staff establishment in the HRMIS.	Upload and Continuously Approved Staff Establishment	-		August 2024	June 2025	Department of Public Service Management
	Payroll	Payroll Audit		Conduct compliance checks on grading and salary structure	-				National Government
				Mapping of staff outside payroll	-		July 2024	July 2024	Department of Public Service Management
				Assigning unified payroll numbers to staff	-		July 2024	October 2024	Department of Public Service Management
				Conduct Payroll Audit	-				National Government
				Prepare action Plan on Payroll Audit Recommendations		1,362,000	January 2025	June 2025	Department of Public Service Management
				Cleanse and update payroll		497,000	July 2024	October 2024	Department of Public Service Management
				Uploading Cleaned Payroll in HRMIS	200,000		Novem ber 2024	June 2025	Department of Public Service Management
			Sub total		8,085,000	3,709,000			
	6	Participating Counties that are enhancing accountability for results through an integrated performance management framework							
	Performance Management Framework	Operationalization of the Integrated Performance Management Framework		Dissemination of Performance Contracting Guidelines	200,000		July 2024	July 2024	Department of Public Service Management
				Training on the Performance Management Framework	1,030,000		July 2024	July 2024	Department of Public Service Management
				Preparation of Performance Contracts (Prioritize the CIDP, ADP, and other relevant policy documents on Performance)	-		May 2024	August 2024	Department of Public Service Management
				Preparation of Quarterly Performance management	-		July 2024	June 2025	Department of Public Service Management

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
				progress reports through the County-Integrated Performance Management System					
				Training of Officers on Performance Management	872,000		July 2024	June 2025	
			Sub total		2,102,000	0			
3	7	Participating Counties that have established public investment management dashboards with citizen feedback mechanisms							
		Database of County projects	Conducting County project stock take	Developing of Guidelines for project stock take	-		-	-	National Treasury
				Developing of project stock taking template	-		August 2024	August 2024	Department of Finance
				Populating of projects	-		August 2024	September 2024	All Departments
				Verification and compilation	350,000		September 2024	September 2024	Department of Finance, All Departments
				Validation of projects	675,000	560,000	September 2024	September 2024	Macro Working Group
				Publishing in the County website	-	-	September 2024	September 2024	Department of ICT
				Preparation of projects implementation plan as per stock take recommendations	-	350,000	September 2024	September 2024	Macro Working Group
				Implementation of key recommendations developed	-		September 2024	July 2025	All Departments
		Established Project Management Committees at the Ward Level	Establishing of Project Committees	Developing of guidelines for PMC	-		-	-	National Treasury
				Dissemination of guidelines for PMC	225,000		September 2024	September 2024	Department of Finance
				Preparation of ToRs	-		September 2024	September 2024	Accounting Officers - All Departments


KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
				Selection of Committee members	-		September 2024	May 2025	Accounting Officers - All Departments
				Capacity building of the project management committees on monitoring and oversight and feedback mechanism	-	200,000	September 2024	September 2024	Department of Finance, Department of Infrastructure
				Capacity building of project management committees on monitoring and oversight and feedback mechanism	-	-	September 2024	May 2025	Accounting Officers, Department of Public Service
				Handing over of projects to the Committees	-		August 2024	May 2025	Accounting Officers - All Departments
				Preparation of Quarterly Ward M&E reports by Ward M&E Committees	-	-	September 2024	June 2025	Chairs of Committees
		Structure of County Single Project Management Unit	Establishing of a County Single Project Management Unit Structure	Developing of guidelines for SPMU	-	-	-	-	National Treasury
				Establishment of SPMU	-		January 2025	March 2025	County Secretary
				Training of SPMU		800,000	April 2025	June 2025	Department of Finance
		County Public Investment Dashboard with citizen feedback established	Develop an open public investment dashboard with citizen feedback	Guidelines providing business process and technical requirements for County investment dashboard	-		-	-	National Treasury
				Preparation of dashboard requirements and user needs		100,000	August 2024	September 2024	Department of Finance
				Procurement of Dashboard			September 2024	October 2024	Accounting Officer - Public Service
				Development of Dashboard	4,000,000	4,000,000	October 2024	January 2025	Accounting Officer - Public Service
				Testing and debugging of County public investment dashboard		-	January 2025	February 2025	Department of Finance

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
				Training of Officers on County public investment dashboard	500,000	300,000	February 2025	February 2025	Department of Finance
				Uploading of data to County public investment dashboard			February 2025	March 2025	County Departments
				Validation of data in Dashboard		875,000	March 2025	March 2025	Department of Finance, All Departments
		Disseminated public participation guidelines	Development of public participation guidelines	Development of public participation guidelines			-	-	National Treasury
			Harmonization of national and county guidelines	Development of County public participation guidelines	-		September 2024	September 2024	Directorate of Public Participation
			Dissemination of public participation guidelines	Sensitization of Officers on public participation guidelines		350,000	October 2024	October 2024	Department of Public Participation, Department of Finance
		Disseminated project management guidelines	Development of project management guidelines	Development of project management guidelines	-		-	-	National Treasury
			Harmonization of national and county guidelines	Development of County project management guidelines	-		September 2024	September 2024	Department of Finance
			Dissemination of project management guidelines	Sensitization of Officers on project management guidelines	350,000		October 2024	October 2024	Department of Finance
		Selected County infrastructure projects for Level 2 allocation	Development and dissemination of project identification guidelines	Development and dissemination of project identification guidelines	-		January 2025	January 2025	Programme Coordinator
			Sensitization and capacity building for Departments responsible for screening of projects	Sensitization and capacity building for Departments responsible for screening of projects	210,000		February 2025	February 2025	Department of Finance, CPTC
			Identification of projects	Identification of projects	-		February 2025	February 2025	Accounting Officers - All Departments
			Compilation of proposed projects by CPIU	Compilation of proposed projects by CPIU	300,000		March 2025	March 2025	Programme Coordinator
			Review of proposed projects by CPTC	Review of proposed projects by CPTC	100,000		April 2025	April 2025	County Secretary
			Approval of selected projects by CPSC	Approval of selected projects by CPSC	100,000		April 2025	April 2025	Chair, CPSC

KRA	DLIs	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Total Cost	Counterpart Funding	Start Date	End Date	Lead department for implementation
		Conducted feasibility studies on selected County infrastructure projects	Feasibility studies on selected County infrastructure projects	Feasibility studies on selected County infrastructure projects	500,000	500,000	May 2025	June 2025	Programme Coordinator
		Climate change, environmental and social screening of proposed infrastructure projects	Environmental and social screening of selected infrastructure projects	Environmental and social screening of selected infrastructure projects	500,000		May 2025	June 2025	County Environmental and Social Safeguards Officer
		PIM framework Operationalized	Development of PIM framework	Development of PIM framework	-		-	-	National Treasury
			Operationalization of PIM framework	Dissemination of PIM framework		400,000	January 2025	April 2025	Programme Coordinator
		Grievance Redress Mechanism (GRM), Environmental and Social safeguards	Development of GRM structures based on the ESHSRIM (Environmental, Social, Health, and Safety Risk and Impacts Management)	Development of GRM structures	-		January 2025	April 2025	Programme Coordinator
		ESF Training Conducted	Conduct ESF (Environmental and Social Framework) training	Conduct ESF training		500,000	January 2025	January 2025	CPTC, NPTC
		Institutionalize ESHS (Environment, Social, Health, and Safety)	Institutionalize ESHS and establishment of structures	Establishment of ESHS structures and operationalization of ESHS	-		January 2025	April 2025	CPTC, NPTC
			Sub total		7,810,000	8,935,000			
			TOTAL		37,500,000	36,969,064			

Authenticated By:


**H.E. David Kones, Deputy Governor
& Chairperson CPSC**


**Ashinah Wanga
Programme Coordinator**

Annex A-2 Cash flow Plan

COUNTY GOVERNMENT OF NAKURU

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25

	Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1	Holding bi annual CPSC meeting		20,000											20,000
2	Holding Quarterly CPTC meeting		12,500		12,500			12,500			12,500			50,000
3	Facilitation for Quarterly CPTC meeting		295,000		295,000			295,000			295,000			1,180,000
4	Holding Quarterly CPIU workshops to Prepare required Assessment Reports		195,000		195,000			195,000			195,000			780,000
5	Facilitation for Quarterly CPIU workshops to Prepare required Assessment Reports		759,030		759,030			759,030			759,030			3,036,120
6	Facilitation of Committee members to attend trainings (Targeted trainings from GoK, SDD)	1,250,944												1,250,944
7	Procurement of Assorted ICT equipment		1,450,000											1,450,000
8	Training needs assessment for Gender, Social & Environmental Safeguards Officers		-											-
9	Training of Gender, Social & Environmental Safeguards Officers			450,000										450,000
10	Development and implementation of a KDSP II M&E Framework			-										-
11	Quarterly monitoring and evaluation	400,000		-	400,000			400,000			400,000			1,600,000
12	County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	761,000												761,000
4	Training of County Program Implementation Unit staff on Program/Project Management		450,000											450,000
5	Facilitation for Training of County Program Implementation Unit staff on Program/Project Management		-											-

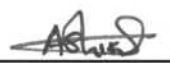
COUNTY GOVERNMENT OF NAKURU													
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)													
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25													
6	Training of Program Steering and Technical Committees		300,000										300,000
7	Facilitation for training of Program Steering and Technical Committees		-										-
6	Preparation of County Receiver of Revenue statements	560,000											560,000
7	Training of Revenue Officers on Revenue Mobilization and Enhancement Strategies	2,350,000											2,350,000
8	Drafting of Finance Bill, Tax Policy, Risk Policy and Agricultural Produce Cess Legislation and policies	-	300,000	200,000									500,000
9	Preparation and implementation of a Revenue Enhancement Plan		930,000										930,000
10	Implementation of REAP				4,100,000								4,100,000
11	Revenue Mapping		9,300,000										9,300,000
12	Updating of Revenue Registers	500,000			500,000		500,000			500,000			2,000,000
4	Automation of Revenue Administration		200,000										200,000
5	Operationalization of Valuation roll		10,400,000										10,400,000
7	Verification of eligible pending bills		1,760,000										1,760,000
8	Preparation of a Debt Management Strategy Paper (DMSP)						200,000	-					200,000
9	Preparation of a pending bills Action Plan		200,000										200,000
12	Acquisition of HRMIS			2,475,000	2,550,000								5,025,000
13	HR Skills Database Audit	1,540,000					2,570,000						4,110,000
14	Approval of the Optimal staffing level by the CPSB against the approved functional organizational structure	600,000											600,000

COUNTY GOVERNMENT OF NAKURU													
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)													
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25													
15	Upload the approved authorized staff establishment in the HRMIS.		-										-
16	Payroll Audit				2,059,000								2,059,000
18	Integrated Performance Management Framework	2,102,000											2,102,000
21	Conducting County project stock take			1,935,000									1,935,000
22	Establishing of Project Committees			225,000									225,000
23	Capacity building of the project management committees on monitoring and oversight and feedback mechanism			200,000									200,000
24	Establishing of a County Single Project Management Unit Structure						-			800,000			800,000
25	Develop an open public investment dashboard with citizen feedback		100,000		8,000,000			800,000	875,000				9,775,000
26	Development of public participation guidelines	-											-
27	Harmonization of national and county guidelines			-									-
28	Dissemination of public participation guidelines				350,000								350,000
29	Development of project management guidelines	-											-
30	Harmonization of national and county guidelines			-									-
31	Dissemination of project management guidelines				350,000								350,000

COUNTY GOVERNMENT OF NAKURU														
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)														
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25														
32	Development and dissemination of project identification guidelines							-						-
33	Sensitization and capacity building for Departments responsible for screening of projects								210,000					210,000
34	Identification of projects								-					-
35	Compilation of proposed projects by CPIU									300,000				300,000
36	Review of proposed projects by CPTC										100,000			100,000
37	Approval of selected projects by CPSC										100,000			100,000
38	Feasibility studies on selected County infrastructure projects											1,000,000		1,000,000
39	Environmental and social screening of selected infrastructure projects											500,000		500,000
40	Development of PIM framework							400,000						400,000
37	Operationalization of PIM framework							-						-
38	Development of GRM structures based on the ESHSRIM (Environmental, Social, Health, and Safety Risk and Impacts Management)							-						-
39	Conduct ESF (Environmental and Social Framework) training							500,000						500,000
40	Institutionalize ESHS and establishment of structures							-						-
	TOTAL	10,063,944	26,671,530	5,485,000	19,570,530	-	-	5,831,530	1,010,000	1,175,000	3,161,530	1,500,000	-	74,469,064

Authenticated By:


**H.E. David Kones, Deputy Governor
& Chairperson CPSC**


**Ashinah Wanga
Programme Coordinator**