



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 2025/26**

County Seal

County Institutional Development Plan and Budget - FY2025/26

1. Introduction

The County Institutional Development Plan and Budget for FY2025/26 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 FY2025/26 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 Forecasting • To Strengthen County Financial Management Systems 	<ul style="list-style-type: none"> • Implement robust technology-driven revenue collection solutions • develop guidelines for automated financial processes • Train 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 Mechanisms • Enhance 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 information • Upgrade 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 Participation • Enhance 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 2025/26

Priorities for the Year:

1. Enhancing Financial Stability and Transparency:

- Implementing automated processes for OSR management to improve revenue collection efficiency.
- Implementation of the Revenue Enhancement strategy through mapping of potential revenue streams, operationalization of the County Valuation Roll, and capacity building for revenue staff.
- Continuous updating and reporting on OSR
- Revenue Mapping and Operationalization of County Valuation Roll to improve OSR collection
- Strengthening FIF Structures to boost FIF revenue
- Pending bills verification, prioritization, and progressive settlement of genuine obligations to improve fiscal credibility.
- 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 (HRMIS na HRIS-Ke) and organizational structures to enhance operational efficiency.
- implementation of an Integrated Performance Management Framework (IPMF) to guide cascading of institutional and individual performance contracts, in line with national and county guidelines.

3. Improving Governance and Accountability:

- Conducting project stocktaking exercises to ensure proper oversight and resource utilization.

- integrating data from the stocktake exercise to provide real-time visibility of project implementation and citizen feedback.
- **Operationalization of Public Investment Management (PIM) Framework** to standardize project identification, appraisal, selection, and execution across all departments.
- 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 FY2025/26

The total allocation for the institutional strengthening grant (level 1 grant) under KDSP II, in the FY 2025/26 is Ksh. 37.5 million. The County has also provided Counterpart funding of Ksh. 30,712,100 which will be transferred to KDSP II SPA account for utilization.

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	August 2025	June 2026	20,000	-
2	Holding Quarterly CPTC meeting	Office of the County Secretary	August 2025	June 2026	280,000	-
3	Facilitation for Quarterly CPTC meeting	Office of the County Secretary	August 2025	June 2026	-	1,280,000
4	Holding Quarterly CPIU workshops to Prepare required Assessment Reports	Public Service and Devolution	August 2025	June 2026	910,000	-
5	Facilitation for Quarterly CPIU workshops to Prepare required Assessment Reports	Programme Coordinator	August 2025	June 2026	1,981,056	1,155,064
6	Facilitation of CPIU, CPTC, CPSC members and Other County Executive staff to attend targeted trainings and workshops from GoK, MDAs CoG and Partners	Finance and Economic Planning	August 2025	June 2026	-	4,205,656
7	Procurement of ICT equipment for the Program	ICT department	August 2025	December 2025	1,450,000	-
8	Purchase of Fuel for Conducting Programme activities	CPIU	August 2025	June 2026	1,250,000	-
9	Assorted Stationery for Programme activities	CPIU	August 2025	June 2026	1,500,000	-
10	Purchase of high capacity Printer with Finisher for KDSP II activities	CPIU	July 2025	October 2025	1,096,000	-
11	Purchasing of Scanner	CPIU	July 2025	October 2025	300,000	-
12	Facilitation Training of Gender Officers	Department of Gender and Social Services,	August 2025	August 2025	1,080,000	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)		
					KDSP II Grant	Counterpart Funding	
13	Quarterly monitoring and evaluation Field Work and Field Report Writing for level II projects	Department of Water and Environment	September 2025	June 2026	-	1,200,464	
14	Workshop to review and Approve SPMU structures in Approved Staff Establishment	CPSB, PSM and Office of the Governor	September 2025	October 2025	525,000	-	
15	Validation forum and drafting of appointment letters	CPSB, PSM and Office of the Governor	September 2025	October 2025	-	-	
16	Induction Workshop	CPSB, PSM and Office of the Governor	September 2025	October 2025	787,500	-	
17	County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	NPTC, CPTC	July 2025	June 2026	300,000	-	
	SUB TOTAL				11,479,556	7,841,184	
	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						
18	Preparation of County Receiver of Revenue statements	Department of Finance, Department of Health	July 2025	October 2026	968,000	-	
19	Continuous Training Of revenue Officers	Department of Finance	August 2025	August 2026	-	-	
20	Revenue Officers Trained	KESRA, Department of Finance	August 2025	December 2025	-	910,000	
21	Drafting of Finance Bill, Tax Policy, Risk Policy and Agricultural Produce Cess Legislation and policies	Department of Finance	July 2025	December 2025	-	-	
22	Drafting of the 4 bills/ policies towards meeting minimum/performance conditions under KDSP	Department of Finance, Office of the County Attorney	August 2025	December 2025	-	2,178,680	
23	Publication of 4 Draft Bills/policies on ahead of validation and stakeholder engagement	Government Printers, Office of the County Attorney	August 2025	December 2025	400,000	-	
24	Validation fora for the bills and policies developed	Department of Finance	September 2025	December 2025	-	1,100,000	

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP /l Grant	Counterpart Funding
25	Validated bills/policies submitted to cabinet	Department of Finance	September 2025	December 2025	-	-
26	Bills requiring Assembly approval forwarded to County Assembly	Department of Finance	October 2025	December 2025	-	-
27	Passed bills assented to law and gazetted	County Assembly, Governor's Office	December 2025	December 2025	-	-
28	Review of County Revenue Enhancement Plan	Department of Finance	December 2025	December 2025	-	-
29	Committee facilitation for the Review of revenue enhancement action plan	Department of Finance	August 2025	August 2025	-	-
30	Approval of County Revenue Enhancement Plan	Department of Finance	September 2025	September 2025	640,000	-
31	Publication and distribution of revenue enhancement plan to revenue administration units	Department of Finance	September 2025	September 2025	50,000	-
32	Implementation of REAP	Department of Finance	October 2025	July 2026	2,027,874	1,472,126
33	Revenue Mapping	Department of Finance	October 2025	July 2026	2,400,000	250,000
34	Updating of Revenue Registers	Department of Finance, Department of ICT	August 2025	October 2025	-	1,650,000
35	Automation of Revenue Administration	Department of Finance	July 2025	December 2025	-	-
36	Automation of Revenue Administration	Department of Finance, Department of ICT	July 2025	June 2026	-	2,000,000
37	Automation of Revenue Administration	Department of ICT	July 2025	June 2026	-	200,000
38	Automation of Revenue Administration	Department of ICT	July 2025	June 2026	-	-
39	Operationalization of Valuation roll and implementation	Department of Lands, Department of Finance	July 2025	June 2026	-	-
SUB TOTAL					6,485,874	9,760,806

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.) KDSP II Grant	Counterpart Funding
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						
40	Verification of eligible pending bills	Department of Finance	August 2025	September 2025	450,000	-
41	Drafting of pending bills report	Department of Finance	August 2025	June 2026	544,670	-
42	Publication of eligible pending bills to county website	Department of Finance	August 2025	October 2025	-	1,266,510
43	Preparation of a Debt Management Strategy Paper (DMSP)	Department of Finance	February 2026	February 2026	-	100,000
44	Publication of DMSP and uploading in the county website	Department of Finance	March 2026	March 2026	-	100,000
45	Preparation of a pending bills Action Plan	Department of Finance	August 2025	September 2025	-	-
46	Developing and issuing guidelines on management of pending bills based on action plan	Department of Finance	August 2025	September 2025	-	-
47	Reporting on emerging pending bills	Department of Finance	September 2025	June 2026	-	-
48	Quarterly reporting on status of pending bills uploaded to County website	Department of Finance	July 2025	June 2026	-	-
	SUB TOTAL				994,670	1,466,510
KRA 2 - DLI 5 Participating Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRIS-KE						
49	Onboarding of key staff on HRMIS	Public Service Management	October 2025	December 2025	420,000	-
50	Onboarding of senior management staff on HRMIS	Public Service Management	October 2025	December 2025	-	70,400
51	Uploading of the Performance Contracting	Public Service Management	July 2025	August 2025	-	562,500
52	Integration of Records to HRMIS	Public Service Management	July 2025	December 2025	495,000	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
53	Conduct Skills Audit and Update in HRMIS	Public Service Management	November 2025	January 2026	185,000	115,000
54	Implementation of Payroll Audit	Public Service Management	July 2025	June 2026	-	-
	SUB TOTAL				1,100,000	747,900
KRA 2 - DLI 6 Participating Counties that are enhancing accountability for results through an integrated performance management framework						
55	Dissemination of Performance Contracting Guidelines	Department of Public Service Management	July 2025	July 2026	110,000	-
56	Vetting of FY 2025/26 Performance Contract	Department of Public Service Management	June 2026	August 2026	-	1,298,500
57	Preparation of county end year internal evaluation report	Department of Public Service Management	June 2026	October 2026	-	2,077,600
58	Drafting of Mid-Year Field Performance Review Report	Department of Public Service Management	October 2025	April 2026	500,000	-
59	Finalization of Mid Year Performance Review Report	Department of Public Service Management	January 2026	June 2026	52,500	-
60	Harmonization and Compilation of Mid-Year Review Report	Department of Public Service Management	January 2026	April 2026	-	2,077,600
61	Consultative forums with DIPMCS on review and finalization of FY 2026/27 PC &AWPs	Department of Public Service Management	April 2026	June 2026	612,500	-
	SUB TOTAL				1,275,000	5,453,700
KRA 3 - DLI 7 Participating Counties that have established public investment management dashboards with citizen feedback mechanisms						
62	County project stock take	CPIU	October 2025	October 2025	2,350,000	-
63	Data Collection to validate project Stock take report	CPIU, County Secretary	October 2025	December 2025	5,800,000	3,000,000
64	Validation forum based on findings of stock take	CPIU	December 2025	December 2025	1,200,000	-
65	Preparation of projects implementation plan as per stock take recommendations	CPTC, CPIU	January 2026	January 2026	-	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Kshs.)	
					KDSP II Grant	Counterpart Funding
66	Publishing in the County website	Department of ICT	January 2026	January 2026	-	-
67	Issuing of guidelines for the implementation of key recommendation from project stock take	All Departments	January 2026	June 2026	-	-
68	Develop an open public investment dashboard with citizen feedback	Department of ICT	August 2025	June 2026	4,000,000	687,000
69	Capacity building of Line Departments on Project Management Committees	CPIU	September 2025	September 2025	157,500	-
70	Dissemination of PMC guidelines/ToRs, Capacity building of Sub County and Ward Administration on monitoring and oversight and feedback mechanism, County Assembly Budget & Implementation Committees	CPTC	September 2025	September 2025	120,000	405,000
71	Preparation of Quarterly Ward PMC reports by Ward Committees	Ward Administrators	October 2025	June 2026	-	1,100,000
72	Develop citizen engagement guidelines and framework	CO Public Participation, CPIU	October 2025	June 2026	157,500	-
73	Development of PIM framework for County Governments	National Treasury	October 2025	December 2025	-	-
74	Operationalization of PIM framework	Programme Coordinator	October 2025	December 2025	100,000	-
75	Dissemination of project identification guidelines	Programme Coordinator	October 2025	October 2025	-	-
76	Identification of projects	CPIU	October 2025	November 2025	-	-
77	Feasibility studies on selected County infrastructure projects for FY 2026/27	Programme Coordinator	March 2026	April 2026	400,000	-
78	Capacity building of Gender officers	Gender, Social Services & Inclusivity	July 2025	July 2025	300,000	-
79	Establish and train GRM Committees at ward, sub-county, and county levels	Public Service Management	July 2025	September 2025	123,900	-
80	Capacity building of GRM officers	Public Service Management	July 2025	September 2025	200,000	-
					292,000	-

No.	Activity	Lead Department	Start Date	End Date	Budget (Ksfs.)	
					KDSP II Grant	Counterpart Funding
81	Training of Social & Environmental Safeguards Officers	Environment	October 2025	December 2025	344,000	-
82	Environmental and Social Screening of Proposed Projects	Environment, CPIU	January 2026	March 2026	485,000	-
83	Report writing and compiling of project screening	Environment, CPIU	March 2026	June 2026	80,000	250,000
84	ESMP Monitoring and Audits	Environment, CPIU	July 2025	June 2026	55,000	-
	SUB TOTAL				16,164,900	5,442,000
	TOTAL				37,500,000	30,712,100

H.E., Deputy Governor Chairperson, CPSC

County Program Coordinator (CPC)

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 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.

H.E., Deputy Governor, CPSC



County Program Coordinator.....



Annex A-1 KDSP II Annual Workplan – FY 2025/2026

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	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	Full-day long meeting	2	10,000	20,000	20,000	-		August 2025	June 2026	Office of the Governor	
			Holding Quarterly CPTC meeting	Procurement of meeting Venue	Full-day long meetings	4	70,000	280,000	280,000	-		August 2025	June 2026	Office of the County Secretary	
			Facilitation for Quarterly CPTC meeting	Facilitation for the meeting	CPTC	10	128,000	1,280,000	-	1,280,000	1,280,000	August 2025	June 2026	Office of the County Secretary	
			Holding Quarterly CPTC workshops to Prepare required Assessment Reports including County Annual Work Plan and County Annual Investment Plans FY 2026/27	Procurement of Workshop Venue	Workshop	4	227,500	910,000	910,000	-		August 2025	June 2026	Public Service and Devolution	
			Facilitation for Quarterly CPTC workshops to Prepare required Assessment Reports	Facilitation for the meeting	CPIU	13	241,240	3,136,120	1,981,056	1,155,064	1,155,064	August 2025	June 2026	Programme Coordinator	

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
			Facilitation of CPIU, CPTC, CPSC members and Other County Executive staff to attend targeted trainings and workshops from GoK, MDAs CoG and Partners	Facilitation for trainings, Meetings and Workshops	Workshop	40	60,310	4,205,656	-	4,205,656	1,299,900	August 2025	June 2026	Finance and Economic Planning
		KDSP II Programme Support	Procurement of ICT equipment for the Program	Procurement of Assorted ICT equipment	Laptops	5	290,000	1,450,000	1,450,000	-		August 2025	December 2025	ICT department
			Purchase of Fuel for Conducting Programme activities		Litres	5000	250	1,250,000	1,250,000			August 2025	June 2026	CPIU
			Assorted Stationery for Programme activities	Procurement and distribution of Stationary	Stationary LPO	1	1,500,000	1,500,000	1,500,000			August 2025	June 2026	CPIU
			Purchase of high capacity Printer with Finisher for KDSP II activities	Purchasing and installation of Printer (Kyocera 600 4i with Finisher)	Kyocera 600 4i	1	1,096,000	1,096,000	1,096,000	-	0	July 2025	October 2025	CPIU
			Purchasing of Scanner	LPO development, Purchase and Installation	Number of scanners	3	100,000	300,000	300,000	-	0	July 2025	October 2025	CPIU
		Trained Gender Officers	Facilitation Training of Gender Officers	Settlement of Claims for training of Gender Officers	Training	16	67,500	1,080,000	1,080,000		1,080,000	August 2025	August 2025	Department of Gender and Social Services, Department

K R A	DL Is	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Unit (persons , days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementa tion
														of Water and Environment
		M&E on Level II projects Conducted	Quarterly monitoring and evaluation Field Work and Field Report Writing for level II projects	Quarterly field monitoring evaluation, and Reporting	Field work	4	300,116	1,200,464	-	1,200,464	868,464	Septem ber 2025	June 2026	Finance and Economic Planning
		Establishment and Operationalizat ion of SPMU	Workshop to review and Approve SPMU structures in Approved Staff Establishment	Drafting supplemental Establishment based On SPMU guidelines	days	3	175,000	525,000	525,000		420,000	Septem ber 2025	Octo ber 2025	CPSB, PSM and Office of the Governor
			Validation forum and drafting of appointment letters	Review, Validation and adoption by Public Service Board	Forum	1	-	-	-			Septem ber 2025	Octo ber 2025	CPSB, PSM and Office of the Governor
			Induction Workshop	Appointment and Induction of SPMU	SPMU core team	15	52,500	787,500	787,500		630,000	Septem ber 2025	Octo ber 2025	CPSB, PSM and Office of the Governor
		County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	County level internal program progress missions and hosting of joint National/ County/ World Bank implementation support missions	NPTC, CPTC missions	6	50,000	300,000	300,000			July 2025	June 2026	NPTC, CPTC

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
1	3	Enhanced revenue reporting and Capacity	Preparation of County Receiver of Revenue statements	Submission of Monthly, Quarterly and Annual Sub County and hospital revenue reports	Head of Revenue reporting, Hospital Accounts.	273	-	-	-			July 2025	June 2026	Department of Finance, Department of Health
				Designation of Hospital staff for revenue collection and reporting	County receiver	16	-	-	-			July 2025	June 2026	Department of Finance
				Acquisition of laptops	Revenue Reporting Unit	4	140,000	560,000	560,000			October 2025	December 2025	Department of Finance
				Training of the Reporting Unit on Accrual Reporting	Reporting Unit	4	27,000	108,000	108,000		80,000	August 2025	October 2026	Department of Finance
				Consolidation of Sub County and Hospital revenue reports	Revenue Reporting Unit.	5	60,000	300,000	300,000			July 2025	June 2026	Department of Finance
				Approval and signing of the revenue reports.	CROR, Head of Reporting & Chief Officer Finance.	5	-	-	-			July 2025	September 2026	Department of Finance
				Publication and uploading of the revenue reports in the website.	CROR, Director ICT	1	-	-	-			July 2025	September 2026	Department of Finance
			SUB TOTAL					19,320,740	11,479,556	7,841,184	6,733,428			
Participating Counties that have increased their own-source revenue by at least 5 percent annually, over and above the rate of inflation														

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
			Continuous Training Of revenue Officers	DHRMAC approval	DHRMAC	1	-	-	-			August 2025	August 2026	Department of Finance
		Revenue/budget officers Trained	Revenue & Budget Officers Trained on Revenue Forecasting	Training of the Revenue/budget Officers	HAU Finance	13	70,000	910,000	-	910,000	910,000	August 2025	December 2025	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 the Tarriff and Pricing policy	Establishment of Committees	Number of Committees Established	2	-	-	-			July 2025	December 2025	Department of Finance
			Drafting of the 4 bills/ policies towards meeting minimum/performance conditions under KDSP	Drafting of the bill/ policy	Established Committee	4	544,670	2,178,680	-	2,178,680	1,688,680	August 2025	December 2025	Department of Finance, Office of the County Attorney
			Publication of 4 Draft Bills/policies on ahead of validation and stakeholder engagement	Publication and gazettelement	Office of the County Attorney	4	100,000	400,000	400,000	-		August 2025	December 2025	Government Printers, Office of the County Attorney

K R A	DL Is	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Unit (persons, days, consults, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterp art Funding	DSA	Start Date	End Date	Lead department for implem tation
			Validation fora for the bills and policies developed	Validation by stakeholders in the 11 sub counties	Committee, Sub County Administrators & Revenue Officers	11	100,000	1,100,000	-	1,100,000		September 2025	December 2025	Department of Finance
			Validated bills/policies submitted to cabinet	Drafting of cabinet memos for submission of Draft Policy/Bill to County Executive for Approval	CEC Finance	4	-	-	-			September 2025	December 2025	Department of Finance
			Bills requiring Assembly approval forwarded to County Assembly	Tabling at the County Assembly	CEC Finance	4	-	-	-			October 2025	December 2025	Department of Finance
			Passed bills assented to law and gazetted	Approval, Assent and Gazettement	Clerk of the County Assembly	4	-	-	-			December 2025	December 2025	County Assembly, Governor's Office
		12-month aggregate of amounts of OSR collected monthly (as provided monthly revenue reports uploaded on the county website) shows	Review of County Revenue Enhancement Plan	Establishment of Enhancement Plan Committee	CEC Finance	1	-	-	-			December 2025	December 2025	Department of Finance

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
		an increase of 5% above the annual inflation rate	Committee facilitation for the Review of revenue enhancement action plan	Review of the Nakuru County Revenue Enhancement Plan	Committee (11 members, 5 day workshop for 11 Officers)	8	80,000	640,000	640,000		482,480.00	August 2025	August 2025	Department of Finance
			Approval of County Revenue Enhancement Plan	Approval of the Plan	Department of Finance	1	-	-	-			September 2025	September 2025	Department of Finance
			Publication and distribution of revenue enhancement plan to revenue administration units	Production of the Plan	Department of Finance	50	1,000	50,000	50,000			September 2025	September 2025	Department of Finance
			Implementation of REAP	Implementation of REAP sub activities:	Department of Finance	1	3,500,000	3,500,000	2,027,874	1,472,126		October 2025	July 2026	Department of Finance
			Revenue Mapping	Mapping of selected revenue streams i.e. parking, hospital collection units	Department of Finance	1	-	-	-			October 2025	July 2026	Department of Finance
				Assessment of tax payers for unstructured revenues	Department of Finance	1	-	-	-			October 2025	July 2026	Department of Finance

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
				Sensitization of tax payers through publicity	Department of Finance	1	-	-	-			October 2025	July 2026	Department of Finance
				Identification of Sources to be mapped	Department of Finance	1	-	-	-			August 2025	October 2025	Department of Finance
				Procurement of tablets for data collection	Department of Finance	16	150,000	2,400,000	2,400,000			August 2025	October 2025	Department of Finance
				One day induction of data collectors	Department of Finance	1	250,000	250,000	-	250,000		August 2025	October 2025	Department of Finance
			Updating of Revenue Registers	Data clean up for structured revenue streams	ICT and Revenue officers	11	150,000	1,650,000	-	1,650,000		August 2025	October 2025	Department of Finance, Department of ICT
			Automation of Revenue Administration	Assessment of Hospitals not fully automated (Level of Automation for FIF collection)	Department of Finance, Department of Health	1	-	-	-	-		July 2025	December 2025	Department of Finance
			Automation of Revenue Administration	Digitization and automation of Revenue Registers (Integration with mapping software)	Department of Finance, Department of ICT	1	2,000,000	2,000,000	-	2,000,000		July 2025	June 2026	Department of Finance, Department of ICT
			Automation of Revenue Administration	Revenue mapping APP with GIS integration	County System Developer	1	200,000	200,000	-	200,000		July 2025	June 2026	Department of ICT

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Countertop Funding	DSA	Start Date	End Date	Lead department for implementation	
			Automation of Revenue Administration	Activation of Citizen Portal on Revenue system	Department of ICT		-	-				July 2025	June 2026	Department of ICT	
		Action Plan on internal Audit Recommendation developed	Implementation plan of internal audit recommendations related to Revenue Developed	Implementation plan of internal audit recommendations related to Revenue Developed	Revenue Receiver	1	-	-		-	0	July 2025	June 2026	Department of Finance, Department of ICT	
		Valuation Rolls	Operationalization of Valuation roll and implementation	Approval of supplementary valuation Rolls and subsequent implementation	Action plan for implementation	1	-	-		-		July 2025	June 2026	Department of Lands, Department of Finance	
			SUB TOTAL					16,246,680	6,485,874	9,760,806	3,161,160				
1	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 by Pending Bills Committee	Capacity building of Pending bills Committee on use of pending bills templates	Workshop	1	450,000	450,000	450,000			August 2025	September 2025	Department of Finance	
			Drafting of pending bills report	Committee meetings on pending bills	Committee (7 members)	7	77,810	544,670	544,670		422,170	August 2025	June 2026	Department of Finance	
			Publication of eligible pending bills to county website	Verification of pending bills and publication in the county website	Accountant in charge of pending Bills	1	1,266,510	1,266,510	-	1,266,510	1,266,510	August 2025	October 2025	Department of Finance	

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
		Preparation of a Debt Management Strategy Paper (DMSP)	Preparation of a Debt Management Strategy Paper (DMSP)	Preparation of a Debt Management Strategy Paper (DMSP)	Debt Management unit	1	100,000	100,000	-	100,000		February 2026	February 2026	Department of Finance
			Publication of DMSP and uploading in the county website	Publication of DMSP and uploading in the county website	Debt Management unit	1	100,000	100,000	-	100,000		March 2026	March 2026	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	Pending Bills Committee (7)	1	0	-	-	-	0	August 2025	September 2025	Department of Finance
			Developing and issuing guidelines on management of pending bills based on action plan	Issuing of guidelines on management of pending bills	CEC Finance		0	-	-			August 2025	September 2025	Department of Finance
			Reporting on emerging pending bills	Prepare report on emerging pending bills	Debt unit		0	-	-			September 2025	June 2026	Department of Finance
			Quarterly reporting on status of pending bills uploaded to County website	Action on reported pending bills	CO. Finance	1	0	-	-			July 2025	June 2026	Department of Finance

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consults, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
			Capacity building for the development of a balanced budget	Budget Officers/Economists trained on development of Balanced Budget	Economists and Budget officers	20	0	-	-	-	0	July 2025	June 2026	Department of Economic Planning
			SUB TOTAL					2,461,180	994,670	1,466,510	1,688,680			
2 5 Participating Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRIS-KE														
		Operationalization of Performance Module on HRMIS/HRIS-Ke Systems	Onboarding of key staff on HRMIS	Training for Sub County Administrators/Health Administrative Officers/Departmental Administrators	Days (40 pax)	3	140,000	420,000	420,000			October 2025	December 2025	Public Service Management
			Implementation of recruitment and leave management Modules in HRIS-Ke	Training for CECMs/Chief Officers/Directors	Days (64 pax)	1	70,400	70,400		70,400		October 2025	December 2025	Public Service Management
			Implementation of the staff Performance Appraisal system module and the Performance Contracting Module in HRMIS/HRIS-Ke -Uploads	Procure Workshop Venue	Pax	25	22,500	562,500	-	562,500	562,500	July 2025	August 2025	Public Service Management
		Integration of Records to HRMIS	Implementation of the recommendation	Procurement of a Venue	Pax	30	16,500	495,000	495,000			July 2025	December 2025	Public Service

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
			of HR audit, Skills audit, Payroll, and SRC M&E reports											Management
			Implementation of approved staff establishment	Scanning and Uploading of Documents in HRMIS/HRIS-KE	Items	6000	-	-	-			July 2025	December 2025	Public Service Management
			Conduct Skills Audit and Update in HRMIS	Procurement of Workshop Venue	Pax	20	15,000	300,000	185,000	115,000	300,000	November 2025	January 2026	Public Service Management
		Staff Establishment	Implementation of Payroll Audit	Cleansing of Payroll	Pax	20	0	-	-			July 2025	June 2026	Public Service Management
			Staff redeployment plans	Develop Annual Recruitment Plan	Days	40	0	-	-			July 2025	September 2025	Public Service Management
			SUB TOTAL					1,847,900	1,100,000	747,900	862,500			

2 6 Participating Counties that are enhancing accountability for results through an integrated performance management framework

DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
		Dissemination of Performance Contracting Guidelines	Procurement of Workshop Venue	workshop venue for 100 pax	100	1,100	110,000	110,000			July 2025	July 2026	Department of Public Service Management
		Vetting of FY 2025/26 Performance Contract	Vetting of FY 2025/26 Performance Contract	Number of Days	5	259,700	1,298,500	-	1,298,500	1,298,500	June 2026	August 2026	Department of Public Service

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
														Management
		Quarterly monitoring and Annual Evaluation of the PCs	Preparation of county end year internal evaluation report	Preparation of county end year internal evaluation report	Number of Days	8	259,700	2,077,600	-	2,077,600	2,077,600	June 2026	October 2026	Department of Public Service Management
			Drafting of Mid-Year Field Performance Review Report	Field M&E for Mid-Year Report	Days	5	100,000	500,000	500,000			October 2025	April 2026	Department of Public Service Management
			Finalization of Mid-Year Performance Review Report	procurement of Venue for compilation	15 pax	15	3,500	52,500	52,500			January 2026	June 2026	Department of Public Service Management
			Harmonization and Compilation of Mid-Year Review Report	Facilitation for compilation and finalization of Mid-year Review Report (field supplementary report)	number of days	8	259,700	2,077,600	-	2,077,600	912,262	January 2026	April 2026	Department of Public Service Management
			Consultative forums with DIPMCS on review and finalization of FY 2026/27 PC &AWPs and Development of Change Management Plan	procurement of workshop venue	DIPMCs	35	17,500	612,500	612,500			April 2026	June 2026	Department of Public Service Management

KRA	DL Is	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation	
			SUB TOTAL					6,728,700	1,275,000	5,453,700	4,288,362				
3	7	Participating counties that have established public investment management dashboards with citizen feedback mechanisms													
		Database of County projects	County project stock take	Verification and compilation	Workshop	5	470,000	2,350,000	2,350,000		1,750,000	October 2025	October 2025	CPIU	
			Data Collection to validate project Stock take report	Field project data collection and Geo-tagging	Sub Counties (County Departments, Sub County & Ward Admins)	11	800,000	8,800,000	5,800,000	3,000,000		October 2025	December 2025	CPIU, County Secretary	
			Validation forum based on findings of stock take	Validation of projects	Workshop (Department of Finance, Sector Working Groups)	1	1,200,000	1,200,000	1,200,000			December 2025	December 2025	CPIU	
			Preparation of projects implementation plan as per stock take recommendations	Preparation of projects implementation plan as per stock take recommendations	Workshop (Department of Finance, Sector Working Groups)	1						January 2026	January 2026	CPTC, CPIU	

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
			Publishing in the County website	Publishing in the County website	Department of ICT	1	-	-	-			January 2026	January 2026	Department of ICT
			Issuing of guidelines for the implementation of key recommendation from project stock take	Implementation of key recommendations developed	County Departments	18	-	-	-			January 2026	June 2026	All Departments
		County Public Investment Dashboard with citizen feedback established	Develop an open public investment dashboard with citizen feedback	Acquisition of PI Dashboard with Citizen feedback	Developer, Department of ICT	1	4,000,000	4,000,000	4,000,000			August 2025	October 2025	Department of ICT
				Training of Officers on County public investment dashboard		30	687,000	687,000	-	687,000		October 2025	December 2025	Department of ICT
				Uploading of data to County public investment dashboard	Workshop (County Departments)	1	-	-	-			October 2025	December 2025	CPIU
				Preparation of Citizen Feedback Reports	CPIU	4	-	-	-			January 2026	June 2026	CPIU
		Operational Community Led Project Management Committees	Capacity building of Line Departments on Project Management Committees	Domestication of National PMC Guidelines and Development of PMC ToRs	CPIU	1	157,500	157,500	157,500			September 2025	September 2025	CPIU

K R A	DL Is	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Unit (persons , days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementa tion
			Dissemination of PMC guidelines/ToRs, Capacity building of Sub County and Ward Administration on monitoring and oversight and feedback mechanism, County Assembly Budget & Implementation Committees	Dissemination of PMC guidelines/ToRs, Capacity building of Sub County and Ward Administration on monitoring and oversight and feedback mechanism, County Assembly Budget & Implementation Committees	Workshop	1	525,000	525,000	120,000	405,000	1,505,500	September 2025	September 2025	CPTC
			Preparation of Quarterly Ward PMC reports by Ward Committees	Preparation of Quarterly Ward PMC reports by Ward Committees	Ward M&E Committees	55	20,000	1,100,000	-	1,100,000		October 2025	June 2026	Ward Administrators
		County Citizen Engagement Framework Established and operationalized	Develop citizen engagement guidelines and framework	Develop County Citizen Engagement frameworks	CO Public Participation (PP), CPIU	1	157,500	157,500	157,500			October 2025	October 2025	CO Public Participation, CPIU
				Undertake Quarterly Citizen Ward Engagement	CO PP, Sub County & Ward Admins	4						October 2025	June 2026	CO Public Participation, Ward and Sub County Admins
				Preparation of Quarterly Ward Citizen Engagement reports	Ward Admins, CPIU	4						October 2025	June 2026	CPIU & Ward Admins

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
		PIM framework Operationalized	Development of PIM framework for County Governments	Development of PIM framework	National Treasury	1	-	-	-			October 2025	December 2025	National Treasury
			Operationalization of PIM framework to include Project Concept Notes prepared for pipelined projects; Pre-feasibility study report; Feasibility studies and Climate, disaster, environmental, and social screening report	Dissemination of PIM framework	Sector Working Groups	1	100,000	100,000	100,000			October 2025	December 2025	Programme Coordinator
			Dissemination of project identification guidelines	Dissemination of project identification guidelines	CPIU, County Secretary	1	-	-	-			October 2025	October 2025	Programme Coordinator
		Selected County infrastructure projects for Level 2 allocation	Identification of projects	Identification of projects	Workshop (CPIU, Sector Working Groups)	1	400,000	400,000	400,000			October 2025	November 2025	CPIU
		Conducted feasibility studies on selected County	Feasibility studies on selected County infrastructure	Feasibility studies on selected County infrastructure projects	Concerned Departments, Department	1	300,000	300,000	300,000			March 2026	April 2026	Programme Coordinator

KRA	DLs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, consultations, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implementation
		infrastructure projects	projects for FY 2026/27		nt of Public Works, CPIU									
		Gender officers trained	Capacity building of Gender officers	Training on Gender mainstreaming	persons	2	61,950	123,900	123,900	-	-	July 2025	July 2025	Gender, Social Services & Inclusivity
		GRM structures established	Establish and train GRM Committees at ward, sub-county, and county levels	Adopt the CPTC as the GRM committee at the county level, Identify and nominate committee members at ward, sub-county, and county levels.	8 ward forums 1 county GRM committee and 11 Sub-County GRM committees	8	25,000	200,000	200,000	-	-	July 2025	September 2025	Public Service Management
			Capacity building of GRM officers	GRM SOPs and tools (registers, suggestion boxes complaint forms, escalation matrix) developed and in use	8 workshops	1	292,000	292,000	292,000	-	-	July 2025	September 2025	Public Service Management
		Number of environmental and social officers trained	Training of Social & Environmental Safeguards Officers	Training (tuition) cost on environmental and social safeguard framework, occupational health and safety	persons	4	86,000	344,000	344,000		224,000	October 2025	December 2025	Environment
		Screening reports	Environmental and Social Screening of	Visiting project sites for ESS screening (fuel)	litres	1000	185	185,000	185,000	-	-	January 2026	March 2026	Environment, CPIU

K R A	DL Is	Expected Output/ Deliverable	Activity Description	Description of Sub- Activities	Unit (persons, days, consultants, workshops)	No. of Units	Unit Cost	Total Cost	KDSP 37.5	Counterpart Funding	DSA	Start Date	End Date	Lead department for implemen- tation	
			Proposed Projects												
				Purchase of stationery and refreshments	project sites	10	30,000	300,000	300,000	-		January 2026	March 2026	Environment , CPIU	
			Report writing and compiling of project screening	Conference package	persons	10	33,000	330,000	80,000	250,000	250,000	March 2026	June 2026	Environment , CPIU	
		Institutionalize ESHS	ESMP Monitoring and Audits	Site visits to assess ESMP, gender mainstreaming and GRM compliance	persons	10	5,500	55,000	55,000			July 2025	June 2026	Environment , CPIU	
			SUB TOTAL					21,606,900	16,164,900	5,442,000	3,729,500				
TOTAL															
								68,212,100	37,500,000	30,712,100	20,463,630				

H.E., Deputy Governor Chairperson, CPSC*K. K. K.*.....

County Program Coordinator (CPC)*A. A. A.*.....

Annex A-2 Cash flow Plan

COUNTY GOVERNMENT OF NAKURU

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

CASH FLOW PLAN FOR THE FINANCIAL YEAR 2025/26

	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		280,000											280,000
3	Facilitation for Quarterly CPTC meeting		1,280,000											1,280,000
4	Holding Quarterly CPIU workshops to Prepare required Assessment Reports		910,000											910,000
5	Facilitation for Quarterly CPIU workshops to Prepare required Assessment Reports		3,136,120											3,136,120
6	Facilitation of CPIU, CPTC, CPSC members and Other County Executive staff to attend targeted trainings and workshops from Gok, MDAs CoG and Partners		4,205,656											4,205,656
7	Procurement of ICT equipment for the Program		1,450,000											1,450,000
8	Purchase of Fuel for Conducting Programme activities		1,250,000											1,250,000
9	Assorted Stationery for Programme activities		1,500,000											1,500,000
10	Purchase of high capacity Printer with Finisher for KDSP II activities	1,096,000												1,096,000
11	Purchasing of Scanner	300,000												300,000

COUNTY GOVERNMENT OF NAKURU
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2025/26

1	Facilitation Training of Gender Officers		1,080,000																	1,080,000
2	Quarterly monitoring and evaluation Field Work and Field Report Writing for level II projects			1,200,464																1,200,464
3	Workshop to review and Approve SPMU structures in Approved Staff Establishment			525,000																525,000
4	Validation forum and drafting of appointment letters			-																-
5	Induction Workshop			787,500																787,500
6	County level internal program progress missions and hosting of joint National/County/ World Bank implementation support missions	300,000																		300,000
7	Preparation of County Receiver of Revenue statements	968,000																		968,000
8	Continuous Training Of revenue Officers			-																-
9	Revenue Officers Trained		910,000																	910,000
0	Drafting of Finance Bill, Tax Policy, Risk Policy and Agricultural Produce Cess Legislation and policies																			-
1	Drafting of the 4 bills/ policies towards meeting minimum/performance conditions under KDSP		2,178,680																	2,178,680
2																				

COUNTY GOVERNMENT OF NAKURU
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2025/26

2	Publication of 4 Draft Bills/policies on ahead of validation and stakeholder engagement	400,000																		400,000
2	Validation fora for the bills and policies developed		1,100,000																	1,100,000
2	Validated bills/policies submitted to cabinet		-																	-
2	Bills requiring Assembly approval forwarded to County Assembly																			-
2	Passed bills assented to law and gazetted																			-
2	Review of County Revenue Enhancement Plan																			-
2	Committee facilitation for the Review of revenue enhancement action plan																			640,000
3	Approval of County Revenue Enhancement Plan																			-
3	Publication and distribution of revenue enhancement plan to revenue administration units																			50,000
3	Implementation of REAP																			3,500,000
3	Revenue Mapping																			2,650,000
3	Updating of Revenue Registers																			1,650,000
3	Automation of Revenue Administration																			-
3	Automation of Revenue Administration																			2,000,000

COUNTY GOVERNMENT OF NAKURU													
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)													
CASH FLOW PLAN FOR THE FINANCIAL YEAR 2025/26													
7	Establish and train GRM Committees at ward, sub-county, and county levels	200,000									200,000		
8	Capacity building of GRM officers	292,000									292,000		
8	Training of Social & Environmental Safeguards Officers		344,000								344,000		
8	Environmental and Social Screening of Proposed Projects			485,000							485,000		
8	Report writing and compiling of project screening					330,000					330,000		
8	ESMP Monitoring and Audits	55,000									55,000		
TOTAL		6,702,400	27,838,536	4,345,464	20,391,900	300,000	1,200,000	2,615,100	100,000	730,000	612,500	3,376,100	68,212,100

H.E., Deputy Governor Chairperson, CPSC 

County Program Coordinator (CPC) 