



COUNTY GOVERNMENT OF LAMU

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

**INSTITUTIONAL SUPPORT GRANT WORK PLAN, BUDGET AND
CASH FLOW PLAN**

FY 2025-2026

Lamu County KDSP II Institutional Support Grant Work Plan, Budget and Cash Flow Plan - FY 2024/2025

Introduction

The Kenya Devolution Support Programme II Work Plan, Budget and Cash Flow Plan were prepared by the County Program Implementation Unit (CPIU) and the County Technical Implementation Partners in consultation with the National Program Coordinating Committee. The CPIU held a Six-day workshop to brainstorm and get a clear understanding of all requirements in KDSP II.

The members were later grouped into three groups according to the defined Key Result Areas (KRAs). The group members discussed and developed a Work Plan, Budget and Cash Flow Plan which were later merged. The draft plans were thereafter discussed with technical people from various department within the County.

It was later presented to the County Program Steering Committee for discussion and approval.

Context

Objectives:

- i. To enhance financial resilience and sustainability
- ii. To scale up intergovernmental coordination, institutional performance and Human resource management
- iii. To strengthen oversight, participation and accountability

Priority Area	Proposed activities	Justification	Expected Outcomes
KRA 1: Sustainable Financing and Expenditure Management			
Trained Revenue Officers	Training & Capacity Building of Revenue Officers & Enforcement Officers	To identify gaps and challenges faced by the collectors as they lack a common culture. The training would also be used as a peer exchange platform where the staff capacity would be boosted.	Increased OSR revenue collection by at least 5% over and above the inflation rate.
Enhanced County Financial Reporting	Capacity Building of Accountant on IPSAS Accrual		
Lamu County Revenue Mobilization/Enhancement Strategy	Preparation of the strategy	To guide in revenue mobilization	
Pending bills verification committee /Internal Audit	Establish and capacity build pending bills verification committee /Internal Audit	To promote accountability	Reduced pending bills
Enhanced asset management	Valuation of county assets	To Help the County to identify all County Asset	Identification of County Assets.
Pending Bill Action Plan	Preparation of pending bill action plan	To enhance the clearing of pending bills	Zero pending bills achieved
KRA 2: Intergovernmental Coordination, Institutional Performance, and Human Resource Management			
Human Resource Management	Conduct skills Audit	To identify the skills gap in the County Government and establish an inventory from the skills audit	Alignment/matching of the skills to the departmental functions
	Payroll Audit	To review and update employee data on the payroll and assign UPN to all cadres of staff to eliminate manual payments. Ensure salary is per SRC guidelines.	Promoted accountability in payroll
	Update of Human Resource Records through HRMIS	Streamlined HR Records	Improved service delivery
	Review of the Staff Establishment	Budget control on staffing	To align County Staffing with departmental function
	Capacity Building	To enhance County capacities for performance	Improved productivity

	Workload Analysis	To ensure that staff are optimally utilized	Optimized workforce
Performance Management	Training of To Ts on performance management system	To automate performance contracting	Performance Indicators and Targets aligned to National and County Development frameworks developed.
	Monitoring and reporting of departmental performance.	To enhance accountability for results	
	Evaluation of performance contracts and release of evaluation report		
	Conduct capacity building on performance management for the Chief Officers, Directors and M&E officers	Equip the Officers with relevant knowledge of performance management	
Priority Area	Proposed activities	Justification	Expected Outcomes
KRA 3: Oversight, Participation and Accountability			
Oversight and participation	Training of CPIU and CTIPTs and on Project Management Committee guidelines	To ensure that the CPIU and CTIPTs are fully conversant with the guidelines about the formation of project management committees for effective cascading of the same to stakeholders and to guide the formulation of committees' processes	Improved service delivery
	Sensitization of Communities on the guidelines for Project Management Committees and Formulation of Project Management Committees	To ensure that the communities understand the programme and the guidelines and promote community participation in formulating the project management committees	Improved service delivery
	Sensitization of Project Management Committees members.	To ensure that the project management committees that are formed understand their core mandate.	Improved oversight responsibilities
Environmental and social compliance	Development of training programme	To ensure that there is a structured learning document that will guide the training of county staff and all other relevant stakeholders on environmental and social issues.	Improved service delivery
	Training of gender officers	To ensure that gender officers have a full	Improved service delivery
		understanding of gender-related issues in projects and all other social issues arising from project implementation.	
	Sensitization of Project Management Committees on Social Risks	To ensure that project management committee members understand the social risks associated in development projects and how to mitigate and manage them.	Improved service delivery
	Preparation of training reports	To provide indicators and evidence of training that will also identify gaps and needs.	To improve knowledge management on Environmental and social compliance
	Sensitization of Chief officers/Accounting Officers, Legal Officers, Physical planners, M& E Officers, Public Works and Energy Officers, Procurement Officers and Accountants on feasibility studies, climate change, and environmental and social screening	To ensure that environmental and social compliance is adhered to and promoted in implementation of development projects	Enhanced compliance
Participation and accountability	Training of M&E Officers and Chief Officers/ Accounting Officers on project stock taking guidelines.	To ensure that reports provided will inform in decision making	Improved accountability
	Development of county public investment management dashboard	To promote engagement with citizen.	Improved accountability and participation
County PIM Framework	Conduct workshop for CPIU and CCOs	Developing County specific PIM Framework	County PIM Framework established
Integrated GIS system	Integrating the County GIS System with other County systems (the Land Information Management system, Revenue Management System, County Project Dashboard)	To enhance data sharing, accuracy, and efficiency by linking spatial data with land, revenue, and project management systems for	Integrated systems enabling real-time data access, better planning, increased revenue collection, improved project monitoring, and reduced data

		informed decision-making and improved service delivery.	duplication across departments.
Progress Missions	Conduct internal progress missions to monitor and evaluate ongoing departmental projects and programmes.	To assess implementation status, identify challenges, and ensure timely achievement of project objectives.	Improved project performance, timely reporting, enhanced accountability, and informed decision-making.
Training of Budget Committees Both Executive and Assembly	Conduct training sessions for Executive and Assembly Budget Committees on budget formulation, analysis, and oversight.	To strengthen capacity in budget preparation, review, and monitoring for effective resource allocation and fiscal discipline.	Enhanced budgeting skills, improved collaboration between Executive and Assembly, and better-informed budget decisions.
Grievances Redress mechanism systems	Establish and operationalize a grievance redress mechanism system to handle public complaints and feedback.	To promote accountability, transparency, and timely resolution of citizen concerns.	Improved service delivery, increased public trust, and reduced conflict through effective complaint management.

Level 1 Grant Workplan FY 2025/26

COUNTY GOVERNMENT OF LAMU													
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)													
LEVEL 1 WORKPLAN FOR THE FY 2025/26													
KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, Facilitators, workshops)	No. of Units	Unit Cost	Frequency	KDSP II Funding	CounterPart Funding	Total Cost	Start Date	End Date	Lead department for implementation
DLI 2	CSPMU established	Approval of CSPMU structure	Approval meeting of the CPSC	pax	20	60,000.00	1	60,000.00	-	60,000.00	1-Oct-25	30-Nov-25	CPIU
	Gender equality issues mainstreamed in the program	Train gender focal persons	Train Ministerial Gender focal persons on Gender Mainstreaming	Conference	26	5,000.00	2	260,000.00		260,000	1-Nov-25	31-Dec-25	CPIU, Dev
DLI3	Updating and cleaning of valuation role data for onwards synchronization into the Lamu pay revenue system	Review and cleaning of valuation roll	updating of land rates payers register to reflect the most current owners of the parcels of land together with incorporating the subdivided plots.	consultants	1	2,000,000.00	1	2,000,000.00		2,000,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
	Sensitization of Revenue Officers	General Training, rewarding of best performance and awareness on the finance act 2025	<ul style="list-style-type: none"> Thorough Training of supervisors, rewarding of best performing officers and comprehensive awareness on finance act 2025 	Workshops	2	500,000.00	1	1,000,000.00		1,000,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
KRA1/DLI4	Enhanced County Own Source revenue Strategy	Conduct a diagnostic assessment through a consultant	<ul style="list-style-type: none"> Conduct an OSR diagnostic assessment 	Consultant	1	1,562,800	1	1,562,800		1,562,800	25-Jan-25	26-Jun-26	Department of Finance and CPIU
	Revenue Mapping	Conduct revenue mapping exercise	Prepare annual revenue mapping reports	Consultant	1	700,000	1	700,000		700,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
	Reduced Pending bills under Electronic Government Procurement (EGP)	Reduction of pending bills under EGP	Training of procurement officers	Training Fees	15	50,000.00	1	750,000.00		750,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
			Training of accountants	Training Fees	20	50,000.00	1	1,000,000.00		1,000,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
			training of departmental users	Training Fees	15	50,000.00	1	750,000.00		750,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
KRA1/DLI4	Enhanced asset management	Valuation of county assets	Training of suppliers	Conference package	60	5,000.00	1	300,000.00		300,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
			valuation, identification and tagging	consultants	1	2,000,000.00	1	2,000,000.00		2,000,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
KRA1/DLI4	Enhanced County Financial Reporting	Capacity Building of Accountant on IPSAS Accrual	Training on IPSAS Accrual	DSA	10	100,000.00	1	1,000,000.00		1,000,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU
		Capacity Building on Pending Bill template	Pending Bills Verification Committee, Accounting Officers, Accountants and Budget Officers	Conference	50	5,000.00	1	250,000.00		250,000	25-Jan-25	26-Jun-26	Department of Finance and CPIU

DLI #	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, Facilitators, workshops)	No. of Units	Unit Cost	Frequency	KDSP II Funding	CounterPart Funding	Total Cost	Start Date	End Date	Department of Finance and CPU
DLI 4	Commitments are kept within resources availability, action plans are implemented on time, bills are paid on time, and the stock of pending bills are kept to a minimum	Development of Pending Bill Action Plan	Technical assistance on improvement on budgeting and reporting on pending bills	Facilitators	1	300,000.00	1	300,000.00		300,000	25-Jan-25	26-Jun-26	Department of Finance and CPU
				Conference	30	5,000.00	1	150,000.00		150,000	25-Jan-25	26-Jun-26	Department of Finance and CPU
				TOTAL KRA 1				12,082,800.00		12,082,800.00			
KRA 2	Intergovernmental Coordination, Performance Management and HRM			Unit (persons, Facilitators, workshops)							25-Aug	25-Sep	Public Service Management
DLI 5	Comprehensive Workload Analysis Report	Carry out Work load analysis	i) developing assessment tools and administering the tools ii) conference facility during tool development iii) analyzing and report writing iv) conference facility	persons conference persons conference	10 10 12 12	14,000.00 3,000.00 14,000.00 3,000.00	2 2 2 2	280,000.00 60,000.00 336,000.00 72,000.00		280,000 60,000 336,000 72,000	1-Jan-25 1-Jan-25 1-Jan-25 1-Jan-25	26-Mar-25 26-Mar-25 26-Mar-25 26-Mar-25	Human Resource Dept/ CPSB
	Implementation Report on Payroll and Skills Audit Recommendations	Implementing Payroll and Skill Audit Recommendations	Conduct county staff skill audit to review training needs	Consultant	3	500,000.00	1	1,500,000.00		1,500,000	1-Feb-25	26-Apr-25	HR, CPSB & CPU
	Streamlined Organizational Structure	Streamlining the County Organizational Structure for efficiency and compliance	review existing structures and identify overlaps or gaps	persons	12	14,000.00	2	336,000.00		336,000	1-Mar-25	26-May-25	CPSB/ HR unit & CPU
	Enhanced Accountability in HR	HR Audit (Head Count)	benchmark with model structures validation workshop for the new structure County-wide staff headcount & validation	persons persons County staff	15 20 15	14,000.00 14,000.00 50,000.00	3 2 1	630,000.00 560,000.00 750,000.00		630,000 560,000 750,000	1-Mar-25 1-Mar-25 1-Mar-25	26-May-25 26-May-25 26-Jun-25	HR & CPSB & CPU
	Improved Staff Capacity	Capacity Building of Staff	Training on Administration & Management	Workshop	30	100,000.00	1	3,000,000.00		3,000,000	1-May-25	25-Dec-25	HR & CPSB & CPU
DLI 6	Improved accountability for results through integrated performance management framework	Performance contracting & appraisals	Training Ministerial Performance Contracting (PC) coordinators and other PC stakeholders on Target setting and Monitoring, Cascading of PC's and Staff Performance Appraisal (SPA's)	Conference	50	4,000.00	1		200,000	200,000	25-Jul-25	28-Feb-26	Performance Contracting & CPU
				Facilitators	2	140,000.00	1		280,000	280,000	25-Jul-25	28-Feb-26	Performance Contracting & CPU
				Officers	14	14,000.00			196,000	196,000	25-Jul-25	28-Feb-26	Performance Contracting & CPU
				Transport	1	24,000.00			24,000	24,000	25-Jul-25	28-Feb-26	Performance Contracting & CPU

KRA/DLI	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Unit (persons, days, Facilitators, workshops)	No. of Units	Unit Cost	Frequency	KDSP II Funding	Counterpart Funding	Total Cost	Start Date	End Date	Lead department for implementation		
KRA 3	Strengthened Payroll Management	Payroll Management Training	Review of Performance Contracting	Conference	50	5,000.00	2	500,000.00			25-Jul-25	28-Feb-26	Performance Contracting & CPU		
	Improved HR Records Management	Records Management Training	Training payroll officers on system administration	Workshop	10	100,000.00	1	1,000,000.00		1,000,000	25-Jul-25	25-Nov-25	HR Unit & CPU		
			Training HR Records officers (Digital & Electronic)	Workshop	10	175,000.00	1	1,750,000.00		1,750,000	25-Jul-25	25-Dec-25	HR & ICT Dept. & CPU		
					TOTAL KRA 2			10,774,000.00	700,000	11,474,000					
DL17	Oversight, Participation and Accountability Improved County project tracking and monitoring system aligned to Citizen delivery needs	Training of Relevant officers on project tracking and monitoring system Conducting a stock take of County projects Institutionalize ESHS framework Form and Train ESHS committees Integrate the PHC Guidelines Developing County Specific PIM Framework Integrating the County GIS System with other County systems (the Land Information Management System, Revenue Management System, County Project Dashboard) Conduct internal progress Mission	Description of Sub-Activities	Unit (persons, days, Facilitators, workshops)	No. of Units	Unit Cost	Frequency	KDSP II Funding	Counterpart Funding	Total Cost	Start Date	End Date	Lead department for implementation		
			updating of projects on the dashboard	Conference	25	5,000.00	2	250,000.00			250,000	25-Sep-25	25-Jun-26	CPU	
			Update County Projects Database	Officers	15	14,000.00	5	1,050,000.00			1,050,000	1-Oct-25	31-Dec-25	CPU	
			Develop ESHS framework	Conference	20	5,000.00	1	100,000.00			100,000	1-Oct-25	31-Dec-25	CPU	
				Transport	20	2,500.00	2	50,000.00			50,000	1-Oct-25	31-Dec-25	CPU	
				DSA	20	11,200.00	1	224,000.00			224,000	1-Oct-25	31-Dec-25	CPU, Dev	
				Conference	20	2,500.00	1	50,000.00			50,000	1-Nov-25	31-Dec-25	CPU, Dev	
				Transport	12	3,000.00	1	36,000.00			36,000	1-Nov-25	31-Dec-25	CPU, Dev	
				DSA	12	14,000.00	1	168,000.00			168,000	1-Nov-25	31-Dec-25	CPU, Dev	
				workshop	1	3,500.00	15	52,500.00			52,500	25-Oct-25	25-Dec-25	Dev, CPU, Budget, ICT	
				PMCs sensitization	Workshop	100	1,000.00	10	1,000,000.00			1,000,000	25-Oct-25	25-Dec-25	Dev, CPU, Budget, ICT
				Conduct workshop for CPU and CCOs	DSA	15	14,000.00	2	420,000.00			420,000	25-Oct-25	25-Dec-25	Dev, CPU, Budget, ICT
County PIM Framework established	Integrated GIS system	Conduct workshop for CPU and CCOs	Transport	workshop	30	5,000.00	2	300,000.00		300,000	1-Nov-25	10-Nov-25	Dev		
			Transport	DSA	30	5,000.00	1	150,000.00		150,000	1-Nov-25	10-Nov-25	Dev		
			DSA	30	14,000.00	5	2,100,000.00			2,100,000	1-Nov-25	10-Nov-25	Dev		
Progress Missions		Conduct internal progress Mission	Consultancy	Consultancy	1	3,506,000.00	1	3,506,000.00		3,506,000	1-Oct-25	31-Dec-25	ICT, CPU		
			workshop	conference	12	5,000.00	2	120,000.00		120,000	1-Dec-25	31-Dec-25	CPU, Dev		
			Transport	Transport	12	5,000.00	2	120,000.00		120,000	1-Dec-25	31-Dec-25	CPU, Dev		
			DSA	12	14,000.00	3	504,000.00		504,000	1-Dec-25	31-Dec-25	CPU, Dev			

	Conduct External progress Mission	workshop	Conference	12	5,000.00	2	120,000.00	120,000	1-Dec-25	31-Dec-25	CPIU, Dev
		Transport	Transport	12	5,000.00	2	120,000.00	120,000	1-Dec-25	31-Dec-25	CPIU, Dev
	Training of Budget Committees Both Executive and Assembly	DSA	DSA	12	14,000.00	3	504,000.00	504,000	1-Dec-25	31-Dec-25	CPIU, Dev
		Workshop	Conference	30	5,000.00	1	150,000.00	150,000	1-Jan-26	31-Mar-26	
			DSA	25	14,000.00	4	1,400,000.00	1,400,000	1-Jan-26	31-Mar-26	
	Grievances Redress Mechanisms, Environmental and Social Safeguards										
	Grievances Redress mechanism systems established	Train the GRM officers	Conference	54	5,000.00		270,000	270,000	1-Nov-25	31-Dec-25	Devolution, CPIU
		Create awareness on GRM to the Public	Mainstream Media	1	50,000.00		50,000	50,000	1-Nov-25	31-Dec-25	Devolution,
		Formation of GRM Structure	Publicity Officers	1	80,000.00		80,000	80,000	1-Nov-25	31-Dec-25	Devolution
			DSA	26	11,000.00	3	858,000.00	400,000	1-Nov-25	31-Dec-25	CPIU, Dev
	Program Management / Coordination										
	Efficient coordination of KDSP II program	Conduct M&E on the program	Officers	1	700,000.00	1	700,000	700,000	1-Sep-25	30-Jun-26	CPIU
		County Program Steering Committee	Conference (CPSC)	1	700,000.00	1	700,000	700,000	1-Sep-25	30-Jun-26	CPIU
		County Program Technical Committee	Conference (CPTC)	1	700,000.00	1	700,000	700,000	1-Sep-25	30-Jun-26	CPIU
		County Program Implementation Unit	Conference (CPIU)	1	700,000.00	1	700,000	700,000	1-Sep-25	30-Jun-26	CPIU
		General Office Supplies	Stationary	1	200,000.00	1	100,000.00	300,000	1-Sep-25	30-Jun-26	CPIU
		Purchase of Fuel	Fuel	1	1,100,000.00	1	800,000.00	1,100,000	1-Sep-25	30-Jun-26	CPIU
	Operations Support	Purchase of ICT Equipment	Laptops	2	250,000.00	1	390,700.00	890,700	1-Sep-25	30-Jun-26	CPIU
		Airtime	Airtime	1	200,000.00	1	200,000	200,000	1-Sep-25	30-Jun-26	CPIU
	Project feasibility preparation and environmental and social impact assessment (ESIA) to NEMA for approval	Technical evaluation of Bids, project screening, EIA licenses and preparation of tender documents and Advertisement	Dsa	20	78,400.00	1	1,568,000	1,568,000	1-Sep-25	30-Jun-26	CPIU
			fee	10	213,200.00	1	2,132,000	2,132,000	1-Sep-25	30-Jun-26	CPIU
			TOTAL KRA 3				14,643,200.00	9,300,000			
			GRAND TOTAL				37,500,000.00	10,000,000			
							23,943,200	47,500,000			

LEVEL 1 BUDGET FY 25/26

COUNTY GOVERNMENT OF LAMU					
SECOND KENYA DEVOLUTION PROGRAM (KDSF II)					
LEVEL 1 BUDGET FOR FY 2025/2026					
NO	ACTIVITY	RESPONSIBLE PARTY FOR IMPLEMENTATION	START DATE	END DATE	BUDGET (in KES)
1	Approval of CSPMU structure	CPIU	1-Oct-25	30-Nov-25	60,000.00
2	Train gender focal persons	CPIU, Dev	1-Nov-25	31-Dec-25	260,000.00
3	Review and cleaning of valuation roll	Department of Finance and CPIU	25-Jan-25	26-Jun-26	2,000,000.00
4	General Training, rewarding of best performance and awareness on the finance act 2025	Department of Finance and CPIU	25-Jan-25	26-Jun-26	1,000,000.00
5	Conduct a diagnostic assessment through a consultant	Department of Finance and CPIU	25-Jan-25	26-Jun-26	1,562,800.00
6	Conduct revenue mapping exercise	Department of Finance and CPIU	25-Jan-25	26-Jun-26	700,000.00
7	Reduction of pending bills under EGP	Department of Finance and CPIU	25-Jan-25	26-Jun-26	2,800,000.00
8	Valuation of county assets	Department of Finance and CPIU	25-Jan-25	26-Jun-26	2,000,000.00
9	Capacity Building of Accountant on IPSAS Accrual	Department of Finance and CPIU	25-Jan-25	26-Jun-26	1,000,000.00
10	Capacity Building on Pending Bill template	Department of Finance and CPIU	25-Jan-25	26-Jun-26	250,000.00
11	Development of Pending Bill Action Plan	Department of Finance and CPIU	25-Jan-25	26-Jun-26	450,000.00
12	Carry out Work load analysis	Human Resource Dept/ CPSB	26-Jan-25	26-Mar-25	748,000.00
13	Implementing Payroll and Skill Audit Recommendations	HR, CPSB & CPIU	26-Feb-25	26-Apr-25	1,500,000.00
14	Streamlining the County Organizational Structure for efficiency and compliance	CPSB/ HR unit & CPIU	26-Mar-25	26-May-25	1,526,000.00
15	HR Audit (Head Count)	HR & CPSB & CPIU	26-Apr-25	26-Jun-25	750,000.00
16	Capacity Building of Staff	HR & CPSB & CPIU	1-May-25	25-Dec-25	3,000,000.00
17	Performance contracting & appraisals	Performance Contracting & CPIU	25-Jul-25	26-Feb-25	500,000.00
18	Payroll Management Training	HR Unit & CPIU	25-Jul-25	25-Nov-25	1,000,000.00
19	Records Management Training	HR & ICT Dept. & CPIU	25-Jul-25	25-Dec-25	1,750,000.00
20	Training of Relevant officers on project tracking and monitoring system	CPIU	25-Sep-25	25-Jun-26	250,000.00
21	Conducting a stock take of County projects	CPIU	1-Oct-25	31-Dec-25	1,050,000.00
22	Institutionalize ESHS framework	CPIU	1-Oct-25	31-Dec-25	374,000.00
23	Form and Train ESHS committees	CPIU, Dev	1-Nov-25	31-Dec-25	254,000.00
24	Integrate the PMC Guidelines	Dev, CPIU, Budget, ICT	25-Oct-25	25-Dec-25	1,472,500.00
25	Developing County specific PIM Framework	Dev	1-Nov-25	10-Nov-25	2,550,000.00
26	Integrating the County GIS System with other County systems (the Land Information Management system, Revenue Management System, County Project Dashboard)	ICT, CPIU	1-Oct-25	31-Dec-25	3,506,000.00
27	Conduct internal progress Mission	CPIU, Dev	1-Dec-25	31-Dec-25	744,000.00
28	Conduct External progress Mission	CPIU, Dev	1-Dec-25	31-Dec-25	744,000.00

29	Training of Budget Committees Both Executive and Assembly				31-Mar-26	1,550,000.00
30	Develop an efficient GRM	CPIU, Dev		1-Jan-26	31-Dec-25	858,000.00
	Operations Support					
31	General Office Supplies	CPIU, Dev		1-Sep-25	30-Jun-26	100,000.00
32	Purchase of Fuel	CPIU, Dev		1-Sep-25	30-Jun-26	800,000.00
33	Purchase of ICT Equipment	CPIU, Dev		1-Sep-25	30-Jun-26	390,700.00
				TOTAL		37,500,000.00
	COUNTERPART FUND					
34	Performance contracting & appraisals	Performance Contracting & CPIU		1-Sep-25	30-Jun-26	700,000.00
35	Develop an efficient GRM	Devolution, CPIU		1-Sep-25	30-Jun-26	800,000.00
36	M&E Framework and field visit	CPIU		1-Sep-25	30-Jun-26	700,000.00
37	FDSP II Committee meetings	CPIU		1-Sep-25	30-Jun-26	2,100,000.00
	Operations Support					
38	General Office Supplies	CPIU		1-Sep-25	30-Jun-26	200,000.00
39	Purchase of Fuel	CPIU		1-Sep-25	30-Jun-26	1,100,000.00
40	Purchase of ICT Equipment	CPIU		1-Sep-25	30-Jun-26	500,000.00
41	Airtime	CPIU		1-Sep-25	30-Jun-26	200,000.00
42	Project feasibility preparation and submission of environmental and social impact assessment (ESIA) to NEMA for approval	CPIU		1-Sep-25	30-Jun-26	3,700,000.00
				TOTAL		10,000,000.00
				GRAND TOTAL		47,500,000.00

LEVEL 1 CASHFLOW FY 25/26

SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSPP II)													
CASH FLOW PLAN FOR THE YEAR 2025/26													
Activity	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Approval of CSF/MU structure				30,000	30,000								60,000
Train gender focal persons				130,000	130,000	130,000							260,000
Review and cleaning of valuation roll											500,000	2,000,000	2,000,000
General Training, rewarding of best performance and awareness on the finance act 2025										500,000			1,000,000
Conduct a diagnostic assessment through a consultant												1,562,800	1,562,800
Conduct revenue mapping exercise								700,000					700,000
Reduction of pending bills under EGP									2,800,000				2,800,000
Valuation of county assets											2,000,000		2,000,000
Capacity Building of Accountant on IPSAS Accrual									1,000,000				1,000,000
Capacity Building on Pending Bill template									250,000				250,000
Development of Pending Bill Action Plan												450,000	450,000
Carry out Work load analysis									748,000				748,000
Implementing Payroll and Skill Audit										1,500,000			1,500,000
Recommendations													
Streamlining the County Organizational Structure for efficiency and compliance											1,526,000		1,526,000
HR Audit (Head Count)												750,000	750,000
Capacity Building of Staff						3,000,000							3,000,000
Performance contracting & appraisals													500,000
Payroll Management Training				1,000,000									1,000,000
Records Management Training						1,750,000							1,750,000
Training of Relevant officers on project tracking and monitoring system												250,000	250,000
Conducting a stock take of County projects						1,050,000							1,050,000
Institutionalize ESHS Framework						374,000							374,000
Form and Train ESHS committees						254,000							254,000
Integrate the PMC Guidelines						1,472,500							1,472,500
Developing County specific PIM Framework				2,550,000									2,550,000
Integrating the County GIS System with other County systems (the Land Information Management system, Revenue Management System, County Project Dashboard)						3,506,000							3,506,000
Conduct internal progress Mission						744,000							744,000
Conduct External progress Mission						744,000							744,000

Implementation arrangements

Effective management of the budget and expenditure is critical to the success of the program. The following individuals have been assigned specific roles to ensure proper oversight and control: **Budget Requisition Officer:** The Budget Requisition Officer is responsible for initiating and overseeing budget requisitions. This individual plays a crucial role in ensuring that financial resources are allocated appropriately and in accordance with the project's objectives and priorities. The Budget Requisition Officer will be KRA focal persons

Expenditure Authorizing Officer: The Expenditure Authorizing Officer is responsible for approving expenditures and ensuring that they are in line with the approved budget and financial regulations. This role is essential for maintaining fiscal discipline and transparency throughout the project lifecycle. The Expenditure Authorizing Officer will be the Chief Officer in charge of Devolution

By assigning clear roles and responsibilities to the Budget Requisition Officer and Expenditure Authorizing Officer, we aim to promote accountability, transparency, and sound financial management practices within the project.



Signed

H.E Issa A. Timamy EGH, OGW (Governor)

Chairperson - County Program Steering Committee

