



Nyeri County revised Institutional Development Plan and Budget – FY 2025/26

1. Introduction

The Kenya Devolution Support Program II Work Plan and Budget was revised by the County Program Implementation Unit (CPIU) and subsequently submitted to the National Program Coordinating Unit (NPCU) for review and advisory input.

Following the incorporation of feedback from the NPCU, the CPIU updated the document and presented it to the County Project Steering Committee (CPSC) for consideration and approval.

2. Context

Objectives:

- a) To enhance financial resilience and sustainability
- b) To scale up intergovernmental coordination, institutional performance and Human resource management
- c) To strengthen oversight, participation and accountability

3. Summary of the activities undertaken

Over the last year, the county Government has achieved the following, among others;

- i. **Training of Officers on KDSP II:** The CPSC, CPTC and CPIU were trained on KDSP II programmed.
- ii. **Development of the Nyeri County Revenue Mobilization/Enhancement Strategy:** The framework has been developed to enhance Own Source Revenue within Nyeri County.
- iii. **Preparation of Payroll Audit Report:** Audit was conducted in collaboration with the Office of the Auditor General.
- iv. **Signing and Cascading of Performance Contracts:** All county departments signed performance contracts (PCs), and cascaded contracts to all departmental officers. The five County Water Services Providers and Municipal Board also signed annual Performance contracts
- v. **Training of Gender Officers:** Gender officers were trained in the Kenya School of Government (Embu campus)
- vi. **Stock-Taking and Inventory of County Projects: Stock-taking guidelines** in collaboration with National Government. Currently collecting projects data from county departments.

- vii. Sensitized Chief Officers, Directors, HR Officers, and County Assembly officers on workload analysis, staff establishment, and organizational structure.
- viii. **Development and Approval of Work Plan, Budget and Cash Flow plan.** Documents were prepared by the County Program Implementation Unit (CPIU) and the County Technical Implementation Partners Teams in consultation with the National Program Coordinating Committee.
- ix. **Establishment of County-Level Institutional Arrangements-** The KDSP II required counties to establish institutional arrangements for the management and coordination of the program. These comprised the County Program Steering Committee (CPSC), the County Program Technical Committee (CPTC), and the County Program Implementation Unit (CPIU).
- x. **List of verified pending bills.** Compiled a list of pending bills, which was later verified by the pending bills verification committee. Developed an action plan that guided the settlement of the debt.
- xi. **KDSP II Quarterly reports.** Prepared quarterly progress reports on KDSP II implementation and submitted to the National Program Coordinating Unit as required.
- xii. **Review of the Staff Establishment.** Finalized the development of the staff establishment and was later approved by the cabinet.
- xiii. **Human Resource Audit Report.** Data was analyzed, and report is being finalized
- xiv. **Organizational reviews.** Organizational review was developed
- xv. All staff, including those on contract, **are assigned unified payroll numbers** (no manual salary payments)

Brief description of proposed activities for FY 25/26

Priority Area	Proposed activities	Justification	Expected Outcomes
KRA 1; Sustainable Financing and Expenditure Management			
Trained Sub-County Revenue and Enforcement 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.
Tariff and Pricing Policy	Finalize and Train officers on Tariff and Pricing Policy	To guide in revenue mobilization	
Nyeri County Revenue Mobilization/Enhancement Strategy	Preparation of the strategy	To guide in revenue mobilization	
Pending bills verification committee	Capacity-build pending bills verification committee	To promote accountability	Reduced pending bills
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			
	Payroll Audit	Continue updating 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
	Capacity Building	To enhance County capacities for performance	Improved productivity
Performance Management	Training of Tots on the performance management system	To automate performance contracting	

Priority Area	Proposed activities	Justification	Expected Outcomes
	Monitoring and reporting of departmental performance.	To enhance accountability for results	Performance Indicators and Targets aligned to National and County Development frameworks developed.
	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	
Intergovernmental Coordination	Training on intergovernmental institutional guidelines	Operationalize the intergovernmental structure for coordination of mandates and functions	Improved coordination of functions and mandates for service delivery
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	To ensure that the communities understand the programmed and the guidelines and promote community participation in formulating the project	Improved service delivery

Priority Area	Proposed activities	Justification	Expected Outcomes
	Formulation of Project Management Committees	management committees	
	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 programmed	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 understanding of gender-related issues in projects and all other social issues arising from project implementation.	Improved service delivery
	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	To ensure that environmental and social compliance is adhered to and promoted in	Enhanced compliance

Priority Area	Proposed activities	Justification	Expected Outcomes
	Officers, Public Works and Energy Officers, Procurement Officers and Accountants on feasibility studies, climate change, and environmental and social screening	implementation of development projects	
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

Revised Level 1 Grant Budget FY 2025 / 2026

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
KRA 1												
Capacity building to Revenue Collectors	Training & Capacity building Revenue Collectors	pax	70	3,780	3		793,800.00		793,800.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Capacity Building of County Enforcement	Training enforcement officers to strengthen revenue collection	pax	76	3,300	2		-	501,600.00	501,600.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Sensitization on the revenue mobilization strategy	Sensitization on the revenue mobilization strategy to the Revenue Officers and implementing officers	pax	25	3,300	4			330,000.00	330,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Revenue Mapping and Forecasting	Preparation of All revenue registers, Revenue mapping and Revenue forecasting	pax	70	9,600	2		1,344,000.00		1,344,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
	Procurement of 9 Printers for Revenue Officers for sub counties	pcs	9	200,000	1			1,800,000.00	1,800,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Updating Valuation Roll	Development of an action plan on implementation of the new valuation roll	pax	21	17,143	3		1,080,000.00		1,080,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Internal Audit implementation plan	Preparation of implementation reports and status of audit recommendations	pax	20	17,300	2		692,000.00		692,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
capacity building on use of pending bills template and action plan	Sensitization of accounting officers and departmental representatives on Pending bills templates and repayment action plan and balanced budget	pax	36	17,300	2		1,245,600.00		1,245,600.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Training of internal audit/pending bills verification committee	Training of internal audit/pending bills verification committee	pax	16	17,300	2			553,600.00	553,600.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Quarterly reports on status of pending bills	Preparation of reports on status of pending bills by committee and accountants	pax	12	17,300	3		311,400.00	311,400.00	622,800.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Procurement of 2 printer to support	Procurement of 2 printers to support Financial Management	Pcs	2	600,000	1			1,200,000.00	1,200,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Financial Management												Education, Training and Devolution
Procurement of 1 desk top to support Financial Management	Procurement of 1 desk top to support Financial Management	pcs	1	160,000	1			160,000.00	160,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT
procure electronic identification tags for revenue collectors	Procure electronic identification tags for revenue collectors	pcs	300	1,000	1			300,000.00	300,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT
Procurement of 4 Solid State Drive (External)	Procurement of 4 Solid State Drive (External)	Pcs	4	7,000	1			28,000.00	28,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT
Development of OSR related legislations	Review of the Risk management policy & Preparation of debt recovery policy	pax	54	3,300	4			712,800.00	712,800.00	Feb-26	Jun-26	Finance, Economic Planning and ICT
Development of OSR related legislations	Validation of various legislations and policies by all departments	pax	65	3,300	4			858,000.00	858,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Training of revenue management system	Training technical and users of upgraded revenue management system (Executive, ICT/ToTs, Users/Revenue Officers)	pax	80	3,300	5		1,320,000.00	-	1,320,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
Preparation of Finance Bill	Preparation of the finance bill	pax	105	3,492	3			1,100,000.00	1,100,000.00	Feb-26	Jun-26	Finance, Economic Planning and ICT Education, Training and Devolution
SUB TOTAL							6,786,800.00	7,855,400.00	14,642,200.00			
KRA 2												
Data capture in HRIS-KE and analyzing the Approved Staff Establishment to verify accuracy and completeness	Data capture in HRIS-KE and analyzing the Approved Staff Establishment to verify accuracy and completeness	pax	8	16,475	4	527,200.00			527,200.00	Aug-25	Dec-25	Public Service and Solid Waste Management Education, Training and Devolution
Aligning the Staff Establishment against Departmental Monthly reports	Reconciling of Staff Establishment with Departmental monthly reports, HRIS-Ke and development of alignment reports	pax	10	16,640	5		832,000.00		832,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Capacity Building of County Public Service Board	Capacity Building of the new County Public Service Board on Human Resource Management activities under KDSP II	pax	11	16,800	4			848,100.00	848,100.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education,

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Enhancing Payroll Integrity	Conduct Payroll Cleansing in liaison with Technical Assistance from DPSM	pax	3	14,000	6			631,500.00	631,500.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Audit of Payroll changes and updates	pax	10	14,000	4	659,000.00			659,000.00	Aug-25	Dec-25	Public Service and Solid Waste Management Education, Training and Devolution
HR Audit Implementation Plan-Recommendations	Preparation of Annual Recruitment Plan for FY 2026/2027	pax	45	3,300	2		297,000.00		297,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Capacity building on Training Needs Assessment and Capacity Building Plan before assessing the training needs	pax	11	3,300	3		108,900.00		108,900.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Compilation of Training Needs Assessment report	pax	11	14,000	3		462,000.00		462,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
	Development of Employee Grievance Handling and Workplace Disputes Resolution Guidelines	pax	7	14,000	4		484,400.00		484,400.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Sensitization of Mental Health Champions	pax	200	3,580	3			2,148,000.00	2,148,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Implementation Reports	Preparation of reports on implementation of HR Audit, Special Payroll Audit, SRC report and Organization review	pax	20	3,300	5		330,000.00		330,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Integrated human resource records through HRMIS	Capacity Building on Integrating human resource records through HRMIS to HR officers, Records officers and ICT officers	pax	20	3,300	5		330,000.00		330,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Staff Redeployment Plan	Reviewing of the Staff Redeployment Plan	pax	19	3,300	5		313,500.00		313,500.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Institutional Strengthening	Undertake HR Capacity Strengthening Programmed for strategic HR framework development and	pax	125	3,200	5			2,000,000.00	2,000,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education,

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
	implementation of robust HR frameworks											Training and Devolution
	Procure of 1TB NVME SSD (External) for backup	PCS	3	22,000	1			66,000.00	66,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Procurement of a high duty Scanner	PCS	1	500,000	1			500,000.00	500,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
	Procurement of a portable Scanner	PCS	1	200,000	1			200,000.00	200,000.00	Feb-26	Jun-26	Public Service and Solid Waste Management Education, Training and Devolution
Capacity building	Capacity building on performance management to departments and WSPs staff	pax	150	4,533	3			2,040,000.00	2,040,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
	Preparation of Quarterly performance contracts reports for departments and WSPs	pax	5	16,750	6		502,500.00	502,500.00	1,005,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
	Development of productivity and performance recognition framework	pax	11	14,000	3			534,000.00	534,000.00	Feb-26	Jun-26	Office of the Governor Education,

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
												Training and Devolution
	Development of change management plan	Pax	25	4726	4			472,600.00	472,600.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
	Development of knowledge management framework	pax	30	3300	5			495,000.00	495,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
Projects validation	Conducting of county projects validation in all sub-counties	pax	6	1000	10		60,000.00	-	60,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
	Compiling county projects validation report	pax	5	16,475	4		-	329,500.00	329,500.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
Intergovernmental Coordination	Customizing intergovernmental Coordination Framework	pax	20	3,300	5			412,500.00	330,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
SUB TOTAL						1,186,200.00	3,720,300.00	11,179,700.00	16,003,700.00			
KRA 3												
Screening of proposed investment project(s)	Conducting climate change, environment and social screening of proposed investment project(s)					801,200.00			801,200.00	Aug-25	Dec-25	Governor's Office Water, Environment and Climate Change Gender, Youth,

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Compliment System												Training and Devolution
Capacity Building on Gender Mainstreaming in Development	Training of Gender departmental champions (40) and Administrators and CPU on Gender Mainstreaming in Development by the trained Gender Officers	pax	84	3300	2		554,400.00		554,400.00	Feb-26	Jun-26	Governor's Office Water, Environment and Climate Change Gender, Youth, Sports, and Social Services Education, Training and Devolution
Stock-taking and inventory of all county projects.	Training of M&E Officers, ICT, Procurement and Economists on project stock taking guidelines.	pax	50	3300	2		330,000.00		330,000.00	Feb-26	Jun-26	Office of the Governor Finance, Economic Planning and ICT Education, Training and Devolution
Public Investment Management dashboard developed and operationalized	Procurement of a Public Investment Management dashboard server	Pcs	1	5,000,000	1			5,000,000.00	5,000,000.00	Feb-26	Jun-26	Office of the Governor Finance, Economic Planning and ICT Education, Training and Devolution
	Server Operating system and Enterprise Antivirus	Pcs	1	1,000,000	1			1,000,000.00	1,000,000.00	Feb-26	Jun-26	Office of the Governor Finance, Economic Planning and

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
												ICT Education, Training and Devolution
Project data clean up	Cleaning up of the data in the project dash board by ICT and M&E officers	pax	30	17,300	2			1,038,000.00	1,038,000.00	Feb-26	Jun-26	Office of the Governor Finance, Economic Planning and ICT Education, Training and Devolution
Screening of County projects on Feasibility studies, Climate change, Environmental and Social Safeguards	Sensitization of CPIU, Physical planners, Legal Officers, 1 M&E Officers per department, Public Works Officers, Environmental and Climate Change Officers, Social Safeguards officers and 1 Procurement Officer per department on feasibility studies, climate change, OSH and environmental and social screening	pax	84	3300	2		554,400.00		554,400.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
Climate change, environmental and social screening of proposed KDSP II infrastructural projects and feasibility studies including designs, surveys and EIAs	Screening facilitation for climate change, environmental, and social screening of proposed KDSP II infrastructure projects and feasibility studies.	pax	17	1500	4		102,000.00		102,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Climate change, environmental and social screening of proposed KDSP II infrastructural projects and feasibility studies including designs, surveys and EIAs	Consolidation of ESS reports and feasibility studies including designs, surveys and EIAs	pax	17	17,300	5		1,470,500.00	-	1,470,500.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
Capacity building on Occupational Health and Safety (OSH) for county departmental OSH champions and health facility OSH champions	Capacity building on Occupational Health and Safety (OSH) for county 25 departmental OSH champions and 30 health facility OSH champions	pax	63	4,900	5		1,543,500.00	-	1,543,500.00	Feb-26	Jun-26	Governor's Office Water, Environment and Climate Change Gender, Youth, Sports, and Social Services Education, Training and Devolution
Capacity building on Occupational Health and Safety (OSH) for county departmental OSH champions and health facility OSH champions	Capacity building on Occupational Health and Safety (OSH) for county 25 departmental OSH champions and 30 health facility OSH champions (Training fee & Certification by DOSHS) (To be paid to the DOSHS)	No						720,000.00	720,000.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution
Strengthening the County Assembly Fiscal Bureau	Establishment and provision of technical support to the Fiscal Bureau on budget analysis, implementation and oversight.	pax	11	17,300	3		570,900.00		570,900.00	Feb-26	Jun-26	Office of the Governor Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Review of organization structure and staff establishment by the CASB	Review of organization structure and staff establishment by the CASB	pax	25	4,980	2			249,000.00	249,000.00	Feb-26	Jun-26	County Assembly Education, Training and Devolution
Development of a County Assembly Resolution Tracker	Development of a Resolution Tracker	pax	18	5,633.33	2			202,800.00	202,800.00	Feb-26	Jun-26	County Assembly Education, Training and Devolution
Capacity Building on Grievance Redress Mechanism	Sensitization of County, Departmental and Sub County GRM Committees	pax	35	3300	1			115,500.00	115,500.00	Feb-26	Jun-26	Office of the Governor Office of the County Attorney Education, Training and Devolution
Capacity building of Gender Officers on GBV and Social inclusion as per the approved training program	Capacity building of Gender Officers and CPIU Members on GBV and Social inclusion as per the approved training program (KSG)	pax	40	50,000	1		2,000,000.00	-	2,000,000.00	Feb-26	Jun-26	Office of the Governor Office of the County Attorney Education, Training and Devolution
SUB TOTAL							8,648,100.00	8,325,300.00	19,421,600.00			
CPIU Coordination												
General Office Supplies	Procure General Office Supplies					100,000.00			100,000.00	Feb-26	Dec-25	Education, Training and Devolution
Procurement of Fuel	Procurement of Fuel	litres	1000	200	1	600,000.00	1,400,000.00		2,000,000.00	Aug-25	Dec-25	Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Capacity Building	Conducting CPSC meeting to report progress and seek approval of KDSP II documents	No.	18	43,922	3	1,286,400.00	678,200.00	407,200.00	2,371,800.00	Aug-25	Dec-25	Education, Training and Devolution
	Conducting CPTC meeting to report progress	No.	18	20,100	3		1,085,400.00		1,085,400.00	Feb-26	Jun-26	Education, Training and Devolution
	Conducting CPTU Meeting to meet and track the implementation of minimum conditions set out.	No.	25	17,300	6		2,595,000.00		2,595,000.00	Feb-26	Jun-26	Education, Training and Devolution
	Preparation of KDSP II Quarterly report	No.	10	17,300	4		692,000.00		692,000.00	Feb-26	Jun-26	Education, Training and Devolution
	Procurement of Laptops to strengthen reporting and preparation of required documents.	No.	6	200,000	1			1,200,000.00	1,200,000.00	Feb-26	Jun-26	Education, Training and Devolution
	Preparation of KDSP II workplan, Budget and cashflow plan for FY 2026/27	No.	30	10,833	4			1,300,000.00	1,300,000.00	Feb-26	Jun-26	Education, Training and Devolution
	Development/ Review of KDSP II workplan, Budget and Cashflow plan	No.	45	7,953	7	1,133,200.00	1,372,000.00		2,505,200.00	Aug-25	Jun-26	Education, Training and Devolution
	Development of KDSP II M&E Framework	No.	18	20,600	6		2,224,800.00		2,224,800.00	Feb-26	Jun-26	Education, Training and Devolution
Promoting Oversight and accountability	Sensitization workshop to MCAs on KDSP II programme	No.	45	17,667	2			1,590,000.00	1,590,000.00	Feb-26	Jun-26	Education, Training and Devolution

Activity Description	Description of sub-activities	Unit	No. of Units	Unit Cost	No. of Days	Counterpart	1st Disbursement	2nd Disbursement	Total Cost	Start Date	End Date	Department Responsible
Institutional Strengthening	Procurement of a heavy-duty printer	No.	1	1,017,978	1		89,978.15	928,000.34	1,017,978.49	Feb-26	Jun-26	Education, Training and Devolution
	Procurement of a portable printer	No.	1	601,376	1			601,376.00	601,376.00	Feb-26	Jun-26	Education, Training and Devolution
	SLDPs training	No.	32	152,640	1		4,647,881.00	236,599.00	4,884,480.00	Feb-26	Jun-26	Education, Training and Devolution
	SMCs training	No.	32	114,989	1			3,679,648.00	3,679,648.00	Feb-26	Jun-26	Education, Training and Devolution
	Supervisory training	No.	17	77,236	1		1,313,012.00	-	1,313,012.00	Feb-26	Jun-26	Education, Training and Devolution
	Provision of catering services during trainings					246,000.00		352,805.51	598,805.51	Feb-26	Jun-26	Education, Training and Devolution
SUB TOTAL						5,813,800.00	16,098,271.15	10,295,628.85	29,759,500.00			
GRAND TOTAL						7,000,000.00	35,253,471.15	37,656,028.85	79,909,500.00			

FY 2025/26 BUDGET ESTIMATES - 3RD & 4TH QUARTER BUDGET PROJECTIONS



No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment	
1	Conference & Training Capacity building of Revenue Collectors	693,000. 00							693,000. 00				693,000. 00		693,000. 00
2	Technical assistance from National Government; Allowance during Training & Capacity building of Revenue Collectors and Enforcement Officers	100,800. 00			100,800. 00								100,800. 00		100,800. 00
3	Training for enforcement officers for strengthening	501,600. 00						501,600. 00					-	501,600. 00	501,600. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget									Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds		1st Disburse ment	2nd Disburse ment
	revenue collection														
4	Procurement of 9 Printers for Revenue Officers for sub counties	1,800,00 0.00					1,800,00 0.00						1,800,00 0.00		1,800,00 0.00
5	Sensitization on the revenue mobilization strategy to the Revenue Officers and implementing officers	330,000. 00							330,000. 00					330,000. 00	330,000. 00
6	Allowance for Preparation of All revenue registers, revenue mapping and Revenue forecasting	882,000. 00			882,000. 00								882,000. 00		882,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
7	Conference Preparation of revenue registers, revenue mapping and Revenue forecasting	462,000. 00							462,000. 00				462,000. 00		462,000. 00
8	Development of an action plan on implementation of the new valuation roll	882,000. 00			882,000. 00								882,000. 00		882,000. 00
9	Conference for development of an action plan on implementation of the new valuation roll	198,000. 00							198,000. 00				198,000. 00		198,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget										Grand Total	
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment		2nd Disburse ment
10	Implementati on reports and status of audit recommendati ons	280,000. 00	280,000. 00		560,000. 00								560,000. 00		560,000. 00
11	Conference during Implementati on of audit recommendati on	66,000.0 0	66,000.0 0						132,000. 00				132,000. 00		132,000. 00
12	Sensitization of accounting officers and departmental representative s on Pending bills templates and repayment action plan and balanced budget	1,008,00 0.00			1,008,00 0.00								1,008,00 0.00		1,008,00 0.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
13	Conference during Sensitization of accounting officers and departmental representatives on Pending bills templates and repayment action plan	237,600.00							237,600.00					237,600.00	237,600.00
14	Training of internal audit/pending bills verification committee	448,000.00			448,000.00									448,000.00	448,000.00
15	Conference during Training of internal audit/pending bills	105,600.00							105,600.00					105,600.00	105,600.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget										Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsiste nce	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment		2nd Disburse ment	
	verification committee															
16	Preparation of reports on status of pending bills by committee and accountants	252,000. 00	252,000. 00		504,000. 00								252,000. 00	252,000. 00	504,000. 00	
17	Conference facility during Preparation of reports on status of pending bills	59,400.0 0	59,400.0 0						118,800. 00				59,400.0 0	59,400.0 0	118,800. 00	
18	Procurement of 2 printers to support Financial Management	1,200,00 0.00								1,200,00 0.00				1,200,00 0.00	1,200,00 0.00	
19	Procurement of 1 desk top to support	160,000. 00								160,000. 00				160,000. 00	160,000. 00	

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
	Financial Management														
20	Procure electronic identification tags for revenue collectors		300,000. 00							300,000. 00			300,000. 00	300,000. 00	
21	Procurement of 4 Solid State Drive 0 (External)	28,000.0 0								28,000.0 0			28,000.0 0	28,000.0 0	
22	Review of the Risk management policy & Preparation of debt recovery policy		712,800. 00						712,800. 00				712,800. 00	712,800. 00	
23	Validation of various legislations and policies		858,000. 00						858,000. 00				858,000. 00	858,000. 00	

No.	Description/ Activity (As it appears in the Work Plan)	QTR 3	QTR 4	ITEMS									Total Budget			Grand Total	
				Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement			
24	Training for technical and users of upgrade of revenue management system (Executive, ICT/ToTs, Users/Revenue Officers)	1,320,000.00								1,320,000.00				1,320,000.00	-	1,320,000.00	
25	Preparation of Finance Bill		1,100,000.00							1,100,000.00					1,100,000.00	1,100,000.00	
26	Reconciling of Staff Establishment with Departmental monthly reports, HRIS-Ke and development	486,650.00			486,650.00										486,650.00	486,650.00	

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
27	Conference facility during reviewing of the uploaded Staff Establishment	345,350.00							345,350.00				345,350.00		345,350.00
28	Capacity Building of the new County Public Service Board on Human Resource Management activities under KDSP II		739,200.00		739,200.00									739,200.00	739,200.00
29	Conference facility during CFSB		108,900.00						108,900.00					108,900.00	108,900.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget									Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds		1st Disburse ment	2nd Disburse ment
	capacity building														
30	conduct Payroll Cleansing		252,000. 00		252,000. 00								252,000. 00	252,000. 00	252,000. 00
31	Catering services during Payroll Cleansing		379,500. 00						379,500. 00				379,500. 00	379,500. 00	379,500. 00
32	Preparation of Annual Recruitment Plan for FY 2026/2027	297,000. 00							297,000. 00				297,000. 00		297,000. 00
33	Capacity building Training Needs Assessment and Capacity Building Plan	108,900. 00							108,900. 00				108,900. 00		108,900. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment	
34	Compilation of Training Needs Assessment report	462,000. 00			462,000. 00								462,000. 00		462,000. 00
35	Development of Employee Grievance Handling and Workplace Disputes Resolution Guidelines	392,000. 00			392,000. 00								392,000. 00		392,000. 00
36	Conference facility on the above activity	92,400.0 0							92,400.0 0				92,400.0 0		92,400.0 0
37	Sensitization of Mental Health Champions by Counsellors from the Ministry of Public Service		1,980,00 0.00						1,980,00 0.00					1,980,00 0.00	1,980,00 0.00

No.	Description/ Activity (As it appears in the Work Plan)			ITEMS										Total Budget			Grand Total
		QTR3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment			
38	Technical Assistance of the Counsellors		168,000.00		168,000.00									168,000.00	168,000.00		
39	Preparation of reports on implementation of HR Audit, Special Payroll Audit, SRC report and Organization review	330,000.00							330,000.00				330,000.00		330,000.00		
40	Capacity Building on Integrating human resource records through HRMIS	330,000.00							330,000.00				330,000.00		330,000.00		

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment	
41	Reviewing of the Staff Redeployment Plan	313,500. 00							313,500. 00				313,500. 00		313,500. 00
42	Undertake HR Capacity Strengthening Programme for strategic HR framework development and implementatio n of robust HR frameworks		2,000,00 0.00							2,000,00 0.00				2,000,00 0.00	2,000,00 0.00
43	Procure of 1TB NVME SSD (External) for backup		66,000.0 0							66,000.0 0				66,000.0 0	66,000.0 0
44	Procurement of a high duty Scanner		500,000. 00							500,000. 00				500,000. 00	500,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	QTR 3		QTR 4		ITEMS										Total Budget			Grand Total
						Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment			
45	Procurement of a portable Scanner			200,000. 00								200,000. 00			200,000. 00		200,000. 00		
46	Capacity building on performance management to departments and board of directors			210,000. 00			210,000. 00								210,000. 00		210,000. 00		
47	Conference facilities during Capacity building on performance management (PERDIEM TO BE PAID BY DEPARTME NT)		1,830,00 0.00													1,830,00 0.00	1,830,00 0.00		

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
49	Preparation of Quarter 1 and 2 Performance Contracts reports	420,000. 00			420,000. 00								420,000. 00		420,000. 00
50	Conference facilities during quarterly reports writing	82,500.0 0								82,500.0 0			82,500.0 0		82,500.0 0
51	Preparation of Quarter 3 & 4 reports		420,000. 00		420,000. 00									420,000. 00	420,000. 00
52	Conference facilities during quarterly reports writing		150,500. 00							150,500. 00				150,500. 00	150,500. 00
53	Technical assistance during development of productivity		462,000. 00		462,000. 00									462,000. 00	462,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget										Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment		2nd Disburse ment	
	and performance recognition framework															
54	conference facilities during development of productivity and performance recognition framework		172,600. 00						100,000. 00	72,600.0 0				172,600. 00		172,600. 00
55	Development of Change management plan		472,600. 00						472,600. 00					472,600. 00		472,600. 00
56	Development of knowledge management framework		495,000. 00							495,000. 00				495,000. 00		495,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
57	Conducting of county projects validation in all sub- countries	60,000.00			60,000.00								60,000.00	-	60,000.00
58	Compiling county projects validation report	280,000.00			280,000.00								-	280,000.00	280,000.00
59	Conference facility during project validation report writing	150,000.00							100,500.00	49,500.00			-	150,000.00	150,000.00
60	conference facilities during Customizing intergovernmental Coordination Framework		772,100.00							772,100.00				772,100.00	772,100.00

No.	Description/ Activity (As it appears in the Work Plan)			ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment			
61	Training of County Administrators & Other Officers on Project Management Committee Guidelines, Citizen Dashboard and Automated Complaint and Compliment System (Board Only)	290,400.00														290,400.00	
62	DSA facilitation for Administrators and other officers during the Capacity building on	1,232,000.00			1,232,000.00											1,232,000.00	1,232,000.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget		Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway); etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Consultancy	Counterpart funds	1st Disbursement	
63	Training of Gender departmental champions (40) and Administrators and CPTU on Gender Mainstreaming in Development by the trained Gender Officers (Board Only)	554,400.00							554,400.00			554,400.00		554,400.00
64	Training of M&E Officers, ICT, Procurement and Economists on project stock taking	330,000.00							330,000.00			330,000.00		330,000.00

APPROVED WORKPLAN, BUDGET AND CA

No.	Description/ Activity (As it appears in the Work Plan)			ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment			
	guidelines. (Board Only)																
65	Procurement of a Public Investment Management dashboard server		5,000,00 0.00	5,000,000. 00									5,000,00 0.00	5,000,00 0.00		5,000,00 0.00	
66	Server Operating system and Enterprise Antivirus		1,000,00 0.00	1,000,000. 00									1,000,00 0.00	1,000,00 0.00		1,000,00 0.00	
67	Conference Facilitation during cleanup of the data in the project dash board by ICT and M&E officers	198,000. 00							198,000. 00					198,000. 00		198,000. 00	

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment	
68	DSA facilitation for cleanup of the data in the project dash board by ICT and M&E officers	840,000. 00		-	840,000. 00									840,000. 00	840,000. 00
69	Sensitization of CPIU, Physical planners, Legal Officers, 1 M&E Officers, 1 E Officers per department, Public Works Officers, Environmental 1 and Climate Change Officers, Social Safeguards officers and 1 Procurement	554,400. 00								554,400. 00			554,400. 00	554,400. 00	554,400. 00

APPROVED WORKPLAN, BUDGET AND

No.	Description/ Activity (As it appears in the Work Plan)			ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds	1st Disburse ment	2nd Disburse ment			
70	Officer per department on feasibility studies, climate change, OSH and environmental and social screening (Board Only)																
	Screening facilitation for climate change, environmental , and social screening of proposed KDSP II infrastructure projects and feasibility studies. (Lunch Allowance)	102,000. 00			102,000. 00								102,000. 00			102,000. 00	

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
71	Conference facilitation during consolidation of ESS reports and feasibility studies including designs, surveys and EIAs		280,500. 00						280,500. 00				280,500. 00	-	280,500. 00
72	DSA Facilitation during consolidation of ESS screening reports and feasibility studies, including designs, surveys and EIAs		1,090,00 0.00		1,090,00 0.00								1,090,00 0.00	-	1,090,00 0.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget										Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counter part funds	1st Disburse ment		2nd Disburse ment	
73	Conference Facilitation during Capacity building on Occupational Health and Safety (OSH) for county 25 departmental OSH champions and 30 health facility OSH champions		1,139,50 0.00										1,139,50 0.00	-	1,139,50 0.00	
74	DSA Facilitation for Facilitators during Capacity building on Occupational Health and Safety (OSH) for county 25 departmental OSH	504,000. 00			504,000. 00										504,000. 00	504,000. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
75	Capacity building on Occupational Health and Safety (OSH) for county 25 departmental OSH champions and 30 health facility OSH champions (Training fee & Certification by DOSHS)		720,000.00					720,000.00						720,000.00	720,000.00
76	DSA Facilitation during Capacity building	462,000.00			462,000.00								462,000.00		462,000.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget									Grand Total			
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsiste nce	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds		1st Disburse ment	2nd Disburse ment	
	officers offering support to the Fiscal Bureau on budget analysis, implementatio n and oversight.															
77	Conference Fee Facilitation during Capacity building officers offering support to the Fiscal Bureau on budget analysis, implementatio n and oversight.	108,900. 00								108,900. 00				108,900. 00		108,900. 00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget		Grand Total	
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement		2nd Disbursement
78	Conference Facilitation during the Review of organization structure and staff establishment by the CASB		165,000.00						165,000.00					165,000.00	165,000.00
79	Per Diem Facilitation for Director HR and CPSB during the Review of organization structure and staff establishment by the CASB		84,000.00		84,000.00									84,000.00	84,000.00
80	Conference Facilitation during development of a		200,000.00						200,000.00					200,000.00	200,000.00

No.	Description/ Activity (As it appears in the Work Plan)	QTR 3		QTR 4		ITEMS										Total Budget			Grand Total
						Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cont ingency	Counter part funds	1st Disburse ment	2nd Disburse ment			
81	Resolution Tracker DSA Facilitation for Executive during Development of a Resolution Tracker			84,000.00			84,000.00									84,000.00	84,000.00	84,000.00	
82	Sensitization of County, Departmental and Sub County GRM Committees (Board Only)			115,500.00							115,500.00					115,500.00	115,500.00	115,500.00	
83	KSG Fee For Capacity building of Gender Officers and CPIU Members on GBV and			2,000.00						2,000.00					2,000.00	-	2,000.00	2,000.00	

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
84	Procurement of Fuel	1,400,000.00									1,400,000.00		1,400,000.00		1,400,000.00
85	Conducting CPSC meeting to report progress and seek approval of KDSP II documents	678,200.00	407,200.00		1,085,400.00								678,200.00	407,200.00	1,085,400.00
86	Conference facility for 18 officers during CPSC training	178,200.00							178,200.00				178,200.00		178,200.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget									Grand Total		
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds		1st Disburse ment	2nd Disburse ment
87	Training of 18 officers during CPTC meeting	907,200.00			907,200.00								907,200.00		907,200.00
88	Conference facility 18 officers during CPTC Training	178,200.00							178,200.00				178,200.00		178,200.00
89	Conducting CPIU Meeting with 25 officers	2,100,000.00			2,000,000.00								2,100,000.00		2,100,000.00
90	Conference facility for 25 officers during CPIU meetings	495,000.00							595,000.00				495,000.00		495,000.00
91	Preparation of KDSP II Quarterly report	560,000.00			560,000.00								560,000.00		560,000.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget	Grand Total
		QTR 3	QTR 4		
92	Conference facility for 10 officers during Preparation of KDSP II Quarterly report	132,000.00			132,000.00
93	Procurement of Laptops to strengthen reporting and preparation of required documents.	1,200,000.00			1,200,000.00
94	Preparation of KDSP II workplan, Budget and cashflow plan for FY 2026/27	1,176,000.00			1,176,000.00
95	Conference facility during review of	255,400.00			255,400.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget									Grand Total			
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertis ing, Informa tion Supplies & Services	Training Expense s	Hospitali ty Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Cons ultancy	Counter part funds		1st Disburse ment	2nd Disburse ment	
	KDSPII workplan															
96	Development of KDSP II M&E Framework	1,512,00 0.00			1,512,00 0.00								1,512,00 0.00			1,512,00 0.00
97	Conference facility during Development of M&E framework	712,800. 00							712,800. 00				712,800. 00			712,800. 00
98	Sensitization workshop to MCAs		1,260,00 0.00		1,260,00 0.00									1,260,00 0.00		1,260,00 0.00
99	Conference facility during sensitization workshop to MCAs		600,000. 00						600,000. 00						600,000. 00	600,000. 00
100	Procurement of a heavy- duty printer		1,100,47 8.49				-				1,100,47 8.49		89,978.1 5	1,010,50 0.34		1,100,47 8.49

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS										Total Budget			Grand Total
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expenses	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement	2nd Disbursement	
101	Procurement of a portable printer		601,376. 00				-			601,376. 00				601,376. 00	601,376. 00
102	SLDPs training		4,884,48 0.00					4,884,48 0.00					4,647,88 1.00	236,599. 00	4,884,48 0.00
103	SMCs training		3,679,64 8.00					3,679,64 8.00						3,679,64 8.00	3,679,64 8.00
104	Supervisory training		1,313,01 2.00					1,313,01 2.00					1,313,01 2.00	-	1,313,01 2.00
105	Catering Services during trainings		352,805. 51						352,805. 51					352,805. 51	352,805. 51
	Counterpart funding											7,000,00 0.00			7,000,00 0.00

No.	Description/ Activity (As it appears in the Work Plan)	ITEMS		Total Budget										Grand Total	
		QTR 3	QTR 4	Communication, Supplies and Services	Domestic Travel and Subsistence	Travel Cost (Airlines, bus, Railway, etc)	Printing , Advertising, Information Supplies & Services	Training Expense s	Hospitality Supplies and Services	Office and General Supplies and Services	Other Operating Expenses/Contingency	Counterpart funds	1st Disbursement		2nd Disbursement
TOTAL		33,655,400.00	39,254,100.00	6,000,000.00	21,635,250.00	-	1,800,000.00	13,098,740.00	19,997,455.51	8,978,054.49	1,400,000.00	7,000,000.00	35,253,471.15	37,656,028.85	79,909,500.00

4. 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. These 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 or through his/her delegations.

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. Edward Mutahi Kahiga, PhD, EGH

Chair- County Program Steering Committee Member (CPSC)

Signed.....

Dr. Wamwea Nyoike, PhD

Program Coordinator- Secretary, CPSC

