



COUNTY GOVERNMENT OF WEST POKOT
P.O. Box 222-30600
KAPENGURIA



SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)

County Institutional Development Plan and Budget

FY2024/25

1. Introduction

The West Pokot County KDSP II workplan, Budget and Cash Plan was prepared in a participatory process after county sensitization and capacity building by the State Department for Devolution between 20th and 21st may 2024 at Sirikwa Hotel in Eldoret city. It involved bringing together Chief Officers for Public Service Management Devolved Units, Administration & ICT and Finance, County Program Coordinator and 3 key Result Areas focal persons who participated in the development of the plan.

2. KDSP II main objective

The KDSP II main objective is to strengthen county performance in the financing, management, coordination, and accountability for resources.

3. Proposed Activities for FY 2024/25

The priorities for the year include:

- Prepare a County OSR enhancement plan, Policies and laws on OSR.
- Prepare a county pending bill action plan.
- Development/Review of the county organizational structures.
- Carry out a HR and skills audit, (payroll audit).
- Roll out county performance management framework.
- Conduct county project stocktaking.
- Screening of proposed KDSP II infrastructure investments.
- Training of gender officers.
- Sensitization of CPSC, CPTC, and CPIU.

Justification for the priorities:

- Low collection of OSR affected by lack of taxpayer register and manual revenue collection.
- Huge pending bills inherited which needs verification of eligible and ineligible pending bills for resettlement.
- Lack of approved departmental organization structure affecting staff establishment and job placement.
- Weak human resource and payroll management control which requires audit to establish numbers of staff.

- Lack of accurate county project database affecting planning and accountability of projects.

Expected outcomes by end of the year:

- Increased OSR by 5%
- Reduced Outstanding commitments and pending bills
- Aligned approved staff establishment, HR records and payroll
- Aligned Performance Indicators and Targets (Institutional & Individual) to County Priorities
- Improved county public investments which are aligned to citizen service delivery needs
- Improved County coordination and management of KDSP II

WORK PLAN
COUNTY GOVERNMENT OF WEST POKOT
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)
WORK PLAN FOR THE FINANCIAL YEAR 2024/25

KRA	DLIs	Expected Output/Deliverable	Activity Description	Description of Sub-Activities	Means of Verification	Unit (persons, days, consultants, workshops)	Times	Number	Unit Cost	Days	Total Cost	Start Date	End Date	Lead department for implementation
KRA 1: Sustainable Financing and Expenditure Management	DLI 3 Participating counties that have increased their Own Source Revenue (OSR) by at least 5% annually, over and above the	Increase OSR by 5%	Prepare a County OSR enhancement plan, Policies and laws on OSR	Revenue Mapping: Conduct inventory of all potential revenue sources (through use of enumerators per ward)	county taxpayer registers prepared	Persons	1	67	3,000.00	7	1,407,000.00	Nov-24	Nov-24	Finance and Economic Planning

	rate of inflation.													
				Training of enumerators for tax payer and revenue streams mapping	Training Report Attendance List	Workshop	1	67	2,500.00	2	335,000.00	Nov-24	Nov-24	Finance and Economic Planning
				Prepare county taxpayer register and mapped revenue streams report	Workshop Report Attendance List	Workshop	1	10	11,200.00	2	224,000.00	Nov-24	Nov-24	Finance and Economic Planning
					Report writing	Workshop	1	10	2,500.00	2	50,000.00	Nov-24	Nov-24	Finance and Economic

															Plan ning
				Conduct public stakeholders' sensitization and publicity awareness on trade licensing (chamber of commerce, transport sector, Natural resource& Livestock and agriculture)	Worksho p Report Attendan ce List	worksh op	1	30	2,500. 00	1	75,000. 00	O ct - 2 4	Oct -24		Fina nce and Econ omic Plan ning
					Worksho p Report Attendan ce List	worksh op	1	30	2000	1	60,000. 00	O ct - 2 4	Oct -24		Fina nce and Econ omic Plan ning

				Capacity building of Revenue clerks on automation and reporting	Workshop Report Attendance List	Persons	1	40	6,300.00	2	504,000.00	Nov-24	Nov-24	Finance and Economic Planning
					Workshop Report Attendance List	workshop	1	40	2,500.00	2	200,000.00			
				Digitize county land rates records	No. of plots digitalized	Plots	1	7	11,200.00	5	392,000.00	Feb-25	Feb-25	Finance and Economic Planning
					Attendance List	Workshop	1	7	2,500.00	5	87,500.00	Feb-25	Feb-25	Finance and Economic Planning
				Purchase Revenue	Gadgets purchased	Number	1	20	60,000.00	1	1,200,000.00	Feb-25	Feb-25	Finance and

				Automation gadgets								25		Economic Planning
				Automation of Sigor sub-county hospital services	Preparation of BQs Procurement process Installation Works	Contract	1	1	3,800,000.00	1	3,800,000.00	Feb-24	Feb-24	
				Quarterly Publish County OSR performance in the county website	OSR reports in county website									Finance and Economic Planning
Sub-total											8,334,500.00			-
	DLI 4 Counties that have prepared and are implementing	Outstanding commitments and	Prepare a county pending bill action plan	1.Establishment of County Pending bills verification committee	Appointment Letters	Persons					-			Finance and Economic

	action plans to reduce the stock of pending bills and maintain it at minimal levels	pending bills reduced												Plan ning
				Field physical verification of all ineligible pending bills	Field work report	persons	1	10	14,000.00	5	700,000.00	Oct - 24	Oct -24	Finance and Economic Plan ning
					Work ticket	Litres	1	60	182.00	5	54,600.00	Oct - 24	Oct -24	
				Preparation of quarterly pending bills status reports	quarterly pending bills reports	Persons	4	4	11,200.00	2	358,400.00	Oct - 24	Jun -25	Finance and Economic Plan ning
						confere nce	4	4	2,500.00	2	80,000.00	Oct	Jun -25	

												- 2 4		
				Engagement with county Assembly select committee on matters on pending bills	Minutes Attendance List	Persons	1	20	14,000.00	1	280,000.00	N o v- 2 4	No v- 24	Finance and Economic Planning
					Minutes Attendance List	Conference	1	20	2,500.00	1	50,000.00			
				Publish verified pending bills on County Website	Published pending bill report on Website						-			Finance and Economic Planning
											-			
				Training of accountants on preparation of financial reports on accrual basis	Training Report Attendance List	Conference	1	20	2,500.00	1	50,000.00			

			Strengthening of IFMIS controls for exchequer requests and pending bills		Training Report Attendance List	persons	1	20	16,500.00	2	660,000.00	Dec-24	Dec-24	Finance and Economic Planning
Sub-total											<u>2,233,000.00</u>			-
KRA 2: Intergovernmental Coordination, Institutional Performance and Human Resource Management	DLI 5 Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the HRMIS	Aligning of approved staff establishment, HR records, and payroll	Development and review of the organizational structures	Sensitize county executive, Accounting officers, directors and public service board on organization structure, staff establishment records and payroll	Training Report Attendance list	persons	1	52	16,800.00	2	1,747,200.00	Dec-24	Dec-24	

						Confere nce	1	52	2,500. 00	2	260,00 0.00	D e c- 2 4	De c- 24	
				Review existing and development of county departments Organization al Structure and Staff Establishmen t	Attendan ce Report	worksh ops	1	10	16,80 0.00	5	840,00 0.00	O c t - 2 4	Oct -24	Coun ty publi c Servi ce boar d
						confere nce	1	10	2,500. 00	5	125,00 0.00	O c t - 2 4	Oct -24	
				Validation of county departments Organization al Structure and Staff Establishmen t by County	Reports Attendan ce List	Worksh op	1	52	2,500. 00	2	260,00 0.00	O c t - 2 4	Oct -24	Publi c Servi ce Man agem ent, CT

				Executive committee, Counting officers and directors										and Devo lved Units
											-			Publi c Servi ce Man agem ent, ICT and Devo lved Units
				Cabinet approval of departmental organization structure and Staff Establishmen t	Minutes Attendan ce List Approve d departme ntal organizat ion structure and staff	persons	1	20	16,80 0.00	1	336,00 0.00	D e c- 2 4	De c- 24	Publi c Servi ce Man agem ent, ICT and Devo

				independent verification by OAG										
						persons	1	6	2,500.00	2	30,000.00			
				Development of an action plan for implementing the recommendations of the OAG in-depth payroll audit by public service board and HR	Minutes Attendance List	persons	1	10	14,000.00	3	420,000.00	No v-24	No v-24	Public Service Management, ICT and Devolved Units
						Workshop	1	10	2,500.00	3	75,000.00			
				Payroll cleansing by payroll staff	cleaned payroll	Persons	1	10	11,200.00	3	336,000.00			
						Workshop	1	10	2,500.00	3	75,000.00			
											-			
				Subtotal							<u>966,000.00</u>			

			HR and Skills Audit	Conduct staff headcount and verification against payroll data.	No. of staff verified	person	1	10	16,800.00	5	840,000.00	Jan-25	Jan-25	Public service board
											-			
				Verify credentials, contracts, appointment letters, job descriptions training, and work experience	Minutes Attendance List Report	person	1	10	14,000.00	5	700,000.00	Jan-25	Jan-25	Public Service Management, ICT and Devolved Units
						conference	1	10	2,500.00	5	125,000.00			
				Compare current skills with the county's strategic needs to identify gaps	Minutes Attendance List Report	person	1	10	14,000.00	1	140,000.00			

						conference	1	10	2,500.00	1	25,000.00			
				Cabinet approval of HR, skills and Payroll audit report	Approved HR, Skills and payroll Audit	person	1	20	16,800.00	1	336,000.00			
						conference	1	20	2,500.00	1	50,000.00	Jan-25	Jan-25	Public Service Management, ICT and Devolved Units
			Subtotal								<u>2,216,000.00</u>			
	TOTAL DL5										<u>7,142,700.00</u>			

	DLI 6 Counties are enhancing accountability for results through an integrated performance management framework	Performance Indicators and Targets (Institutional & Individual) Aligned to County Priorities	Capacity building	Sensitization of CECM, Cos and directors on performance contracting	Training Report Attendance list Approved PC	Persons	1	52	16,800.00	3	2,620,800.00			Public Service Management, ICT and Devolved Units
						conference	1	52	2,500.00	3	390,000.00			
			Placing of County Departments and Agencies on performance contracting	Identification of Performance Targets and Indicators that are aligned to the County planning frameworks, ADPs and the approved budget	Signed PC	conference	1	60	2,500.00	1	150,000.00			

				Negotiation and Vetting of the draft Performance Contracts Signing of the Performance Contracts										
			Cascading of the Performance Contracts	Signing of PCs between the CECM and the COs, between the COs and the Directors, from the Directors to individuals through the Staff Performance Appraisal System.							-			Public Service Management, ICT and Devolved Units
			Monitoring and Reporting	Conduct quarterly and	Quarterly and	conference	1	10	2,500.00	4	100,000.00	Oct -	Oct -24	Public Servi

			of performance	mid-year assessment	mid year reports							24		ce Management, ICT and Devolved Units
						Persons	1	10	14,000.00	4	560,000.00			
			Annual Performance Evaluation of performance at the county and individual level	Self-assessment, moderation, report writing, release of performance evaluation results and deployment of rewards and sanctions on performance.								Oct - 24	Oct -24	Public Service Management, ICT and Devolved Units
			Development and implement	Sensitization of CECM, Cos, public	Reports Attendance list	conference	1	52	2,500.00	1	130,000.00			Public Servi

		Improve d county public investme nts which are aligned to citizen service delivery needs	Roll out county PIM framework ; Environm ental, Social, Health, and Safety Risk and Impacts Managem ent (ESHSRI M) Manual, public participati on guidelines, and project managem ent guidelines	Capacity building of CECM, Cos and directors on project management committees on monitoring and oversight, feedback mechanisms and gender mainstreamin g.	Report Attendan ce List	Persons	1	52	2,500.00	1	130,000.00	Se p-24	Finan ce and Econ omic Plan ning
				Uploading of project data	Quarterl y reports	Persons	4	2	11,200.00	1	89,600.00		

				in the investment dashboards										
			Screening of proposed KDSP II infrastructure investments	Screening of proposed infrastructure investment (financial and economic feasibility, environmental, social and climate change)	Screening Reports	persons	1	4	14,000.00	3	168,000.00	Jan-25	Jan-25	Water, Environment, Natural Resources and Climate Change
			Training of gender officers	Training of gender officers	Training Report	Persons	1	4	14,000.00	3	168,000.00	Jan-25	Jan-25	Youths Affairs, Sports, Tourism, Culture

															and Soci al Servi ces
															Fin ance and Econ omic Plan ning
Program Manage ment/Co ordinatio n		Improve d County coordinat ion and manage ment of KDSP II	County Program Steering Committee (CPSC) Expenses	Sensitization of CPSC	Training Reports Attendan ce List	Persons	2	7	16,80 0.00	3	705,60 0.00	S e p- 2 4	Jun -25	Publi c Servi ce Man agem ent,I CT and Devo lved Units	

				CPSC meetings	Minutes Attendance List	Persons	2	10	16,800.00	3	1,008,000.00	Sep-24	Jun-25	Public Service Management, ICT and Devolved Units
														Public Service Management, ICT and Devolved Units
			County Program Technical Committee	Sensitization of CPTC	Training Reports Attendance List	Persons	2	12	16,800.00	3	1,209,600.00	Sep-	Jun-25	Public Service

			e (CPTC) Expenses									24		Management, ICT and Devolved Units
				CPTC meetings	Minutes Attendance List	Persons	3	12	16,800.00	3	1,814,400.00	September 24	June -25	Public Service Management, ICT and Devolved Units
											-			
			CPIU Operational Expenses	Capacity building of CPIU staffs	Training Reports	Workshops	2	14	14,000.00	4	1,568,000.00	September 24	June -25	Public Service Management, I

														CT and Devo lved Units
				Purchase of office stationaries	LPO/LS O		1	1	2,152,000.00	1	2,152,000.00	September 24	Jun -25	Public Service Managem ent, I CT and Devo lved Units
				Travel cost and DSA			1	1	4,048,300.00	1	4,048,300.00	September 24	Jun -25	Public Service Managem ent, I CT and Devo

															lved Units
			developme nt and implem entation of a KDSPII M&E framework	M&E framework	Minutes Attendan ce List	Persons	1	5	14,00 0.00	3	210,00 0.00	S e p- 2 4	Jun -25	Publi c Servi ce Man agem ent,I CT and Devo lved Units	
						Confere nce	1	5	2,500. 00	3	37,500. 00	S e p- 2 4	Jun -25		
Sub- Total											<u>15,283, 400.00</u>				
GRAND SUMM ARY											37,500, 000.00				

BUDGET
COUNTY GOVERNMENT OF WEST POKOT
SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II)
BUDGET FOR THE FINANCIAL YEAR 2024/25

No	Activity	Lead Department	Start Date	End Date	Budget (in KES)
1	Prepare a County OSR enhancement plan, Policies and laws on OSR	Finance and Economic Planning	01/09/2024	30/02/2025	8,334,500.00
2	Prepare a county pending bill action plan	Finance and Economic Planning	01/09/2024	30/12/2024	2,233,000.00
3	Development/Review of the county organizational structures	Public Service Management, ICT and Devolved Units	01/10/2024	30/12/2024	3,960,700.00
4	Payroll Audit	Public Service Management, ICT and Devolved Units	01/11/2024	01/01/2025	966,000.00
5	HR and skill Audit	Public Service Management, ICT and Devolved Units	01/11/2024	01/01/2025	2,216,000.00
6	Roll out Integrated performance county management framework	Public Service Management, ICT and Devolved Units	01/10/2024	30/10/2024	3,950,800.00
7	Improved county public investments which are aligned to citizen service delivery needs(Finance and Economic Planning	01/08/2024	01/01/2025	555,600.00
8	Program Management/Coordination				15,283,400.00
	Total				<u>37,500,000.00</u>

CASH FLOW

COUNTY GOVERNMENT OF WEST POKOT SECOND KENYA DEVOLUTION SUPPORT PROGRAM (KDSP II) CASH FLOW PLAN FOR THE FINANCIAL YEAR 2024/25

S/ R N O	Item Description	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1	Prepare a County OSR enhancement plan, Policies and laws on OSR			660,000.00	160,000.00	3,535,000.00	1,856,300.00	25,000.00	1,987,700.00		25,000.00	60,500.00	25,000.00	8,334,500.00
2	Prepare a county pending bill action plan			694,000.00	1,000,000.00				539,000.00					2,233,000.00
3	Development/Review of the county organizational structures				1,190,000.00	716,000.00	386,000.00		668,700.00		500,000.00	500,000.00		3,960,700.00
4	Payroll Audit					515,000.00		381,000.00	70,000.00					966,000.00
5	HR and skill Audit				1,800,000.00			35,000.00		311,000.00	35,000.00		35,000.00	2,216,000.00
6	Roll out Integrated performance county management framework		165,000.00	405,000.00	420,000.00	420,000.00	297,500.00	1,633,000.00		310,000.00	300,300.00			3,950,800.00
7	Improved county public investments which are aligned to citizen service delivery needs(495,000.00			20,000.00	40,600.00						555,600.00
8	Program Management/Coordination		400,000.00	378,000.00	1,598,000.00	1,637,900.00	1,690,000.00	1,650,000.00	1,710,000.00	1,638,000.00	1,430,000.00	1,625,000.00	1,526,500.00	15,283,400.00
														-
	TOTAL													37,500,000.00

Work plan, Budget and cash flow plan approval and Implementation arrangements

In order to achieve the program objective which is to strengthen county performance in the financing, management, coordination, and accountability for resources, budget execution 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 who will be KRA focal persons and county project coordinator.

Expenditure Authorizing Officer: The Expenditure Authorizing Officer will be the chief officer public service management, devolved units, administration and ICT who will be 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. 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 during the program implementation stage.

Approved by;



Signed.....

H.E Simon Kachapin Kitalei, EGH, (Governor)

Chairperson; County Program Steering Committee

Signed;.....



Julius K Lopyonyang

County Program Coordinator