



SECOND DEVOLUTION SUPPORT PROGRAMME (KDSP II)
BUSIA COUNTY

**BUSIA COUNTY INSTITUTIONAL DEVELOPMENT PLAN AND BUDGET -
FY2025/26**

1. Introduction

The Second Kenya Devolution Support Program (KDSP II) work plan and budget was prepared by members of the County Program Implementation Unit (CPIU). The CPIU held hybrid meetings to deliberate on this work plan and budget and identify performance gaps that needed to be planned and budgeted for improved service delivery. Members were further grouped as per their Key Result Areas (KRAs) to develop their individual work plans and budgets, and these were later merged into this final document. The completed document was shared and deliberated upon by the County Program Technical Committee and finally approved in a meeting of the County Program Steering Committee.

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 activities undertaken in Year 1 (FY2024/25)

Over the last financial year, significant activities have been undertaken. The Development of the Work Plan, budget and cashflow plan by the County Program Implementation Unit (CPIU) in collaboration with the County Technical Implementation Partners teams and in consultation with the NPCU was done and this was approved by the County Program Steering Committee. Achievements per Key result areas are as below: -

3.1 Key Result Area 1: Sustainable Financing & Expenditure Management

Own Source Revenue was greatly emphasized, where several activities including the sensitization of Revenue Officers and Sub County Administrators on their roles on OSR were done. Round table meetings with County Chief Officers and Directors were carried

out on a quarterly basis. This enabled the departments to track the progress they were making in realizing their OSR Targets. Frequent RRIs targeting specific streams were also carried out. Main revenue streams targeted were the Single Business Permits (SBP) and the Trailer Parking fees. Sensitization activities on OSR to the taxpayers using IEC materials and the media were done.

The review of policies that support OSR has been planned. Most of these are from 2017, and others like the Busia County Rating Act 2017, need to be aligned to the national Rating Act which was approved last year (2024). This is in addition to the Planned Revenue Mapping Exercise and the Development of a County Revenue Mobilization Strategy.

A review of the County's Revenue Management System (Jambo Pay) was done with technical assistance from the Commission on Revenue Allocation (CRA). The recommendations made from this review indicated a need for more robust measures in a bit to make the Jambo Pay System compliant, or to seek a more responsive service provider. There is therefore a plan to source a revenue management system that meets the 28-point criteria set out by the Commission on Revenue Allocation.

A Pending Bills Action Plan has been developed, and evidence of implementation is being documented as per the templates provided by the Controller of Budget (CoB).

3.2 Intergovernmental Coordination, Institutional Performance & HR Management,

A Payroll audit by the office of the Auditor General (OAG) was carried out early in the year and a report was provided. An implementation plan for the recommendations of the OAG payroll audit report has been prepared, and implementation is underway.

Guidelines for an Authorized staff establishment were shared by the PSC. The County Public Service Board is currently working with the departments in preparation for an establishment to be approved by Cabinet.

A skills audit exercise has been conducted with technical support from the PSC. An implementation plan for the same is being prepared. The PSC also assisted in carrying out an HR audit and in the preparation of an implementation plan.

An implementation plan from the report from the Salaries and Remuneration Commission (SRC) has been prepared and awaiting approval by the KDSP II Steering Committee. Performance Management is one of the areas that the county had not been fully complying with. A sensitization on Performance Management was done to the Executive and Directors. A County Integrated Performance Management Committee was established, and capacity was built to handle Performance Management matters. This Committee is chaired by the CECM PSM who is deputized by the County Secretary.

The PCs for last financial year were signed between HE The Governor and CECMs. These were then cascaded with the Chief Officers, and further to Directors and Departmental heads. HE the Governor signed a PC with The County Public Service board through the Board Chairperson.

County level Institutional arrangements for the management for the coordination of the KDSP II project have been established. There are two Committees i.e. the Steering Committee which is Chaired by HE The Governor, with the Program Coordinator as the Secretary and membership consisting of the Speaker of the Assembly, Chairperson of the County Public Service Board, County Secretary and CECMs as per the Program Operations Manual; and the Technical Committee which is chaired by the County Secretary, membership consisting of the CEO of the County Public Service Board, Clerk of the Assembly, Chief Officers as prescribed in the POM and the Program Coordinator as the Secretary. The County Program Implementation Unit is chaired by the County Program Coordinator and has various offices as prescribed in the POM.

3.3 Oversight, Participation & Accountability

A stocktaking of all projects is on-going as per the approved guidelines. There are gaps in the required information which is now gradually sought and filled in by the team carrying out the exercise. This will culminate into the projects being uploaded onto the County Website, with an interactive dashboard.

A draft Public Participation Bill is ready for Executive review, after which public participation on the same will be carried out. There are existing Project Management Committees for various County Projects such as the ECDE Classroom construction, which

is ongoing in all wards with a projection of 2 ECDE classes per ward. Each of these has a PMC with duly appointed members and signed minutes from their meetings.

Grievance Redress Mechanisms established so far include the appointment of GRM committee, provision of GRM boxes at public offices, QR code printed on A4 papers at strategic places in government offices.

Gender Officers were trained for five days at the Kenya School of Government in Kabete. They have further developed a County Gender Training Plan, which has been approved by CHIRAC.

Quarterly Program implementation reports on KDSP II are submitted to the National Program Coordinating Unit (NPCU) as required.

The Proposed Investment Grant for level II funding is a hospital, whereby the County envisages upgrading of the Busia County Referral Hospital to a fully-fledged level IV hospital. A Health and Wellness Center within the BCRH precincts has been planned, and screening (Environmental, Social, Climate and disaster) for this project has been done using the tools provided by KDSP II.

Visibility of KDSP II in the County is being harnessed through social media and the branding of merchandise such as aprons and jackets for program officers, revenue officers and traders.

4. Proposed Activities and Level 1 Grant Budget for FY2025/26

For FY2025/26, the priorities will be to complete ongoing initiatives and fully operationalize key systems and policies for enhanced institutional performance and accountability.

Level 1 Grant Budget – FY2025/2026

No.	Activity	Responsible Party	Timing (From – To)	Budget (KES)
1	Capacity building of CPIU, CPTC and CPSC Members on Project Management	CO Devolution CPC	November 2025 to March 2026	3,000,000
2	Sensitization workshops for CPTC and CPSC	CO Devolution CPC	July 2025 to December 2025	1,800,000

3	Preparation of program implementation reports	CO Devolution CPC	September 2025 to July 2026	2,000,000
4	Training of officers on KDSP II and approval of necessary documents	CO Devolution CPC	September 2025 to July 2026	1,000,000
5.	Procurement of a printer, scanner and photocopying machine, laptops and mobile phones to support program management	CO Devolution CPC	November 2025 to December 2025	3,000,000
6.	Purchase of office stationery, airtime and internet connectivity	CO Devolution CPC	November 2025 to December 2025	500,000
7.	Purchase of fuel to support program operations	CO Devolution CPC	July 2025 to June 2026	1,000,000
8.	Purchase of Tickets for air travel and airport transfers	CO Devolution CPC	July 2025 to June 2026	2,000,000
9.	Development and purchase of visibility materials for KDSP II	CO Devolution CPC	December 2025	500,000
10.	Support to Technical Assistance (TA) offered by the NPCU and the World Bank Support Missions	CO Devolution CPC	July 2025 to June 2026	1,000,000
	TOTAL			15,800,000
Key Result Area 1	Sustainable Financing and Expenditure Management			
1	Develop a Tariffs and Pricing Policy, Review of the existing Revenue laws (Busia County Rating Act 2017, Valuation roll, Spatial plan, County	CECM Finance, CO Revenue, Director Revenue	July' 25 – Dec' 25	6,000,000

	Cadaster, Busia County Cess Act 2017,			
2	Conduct Revenue Mapping Exercise as per the approved guidelines	CECM Finance, CO Revenue, Director Revenue	July' 25 – Dec' 25	6,000,000
3	Develop and operationalize a Revenue Mobilization Strategy	CECM Finance, CO Revenue, Director Revenue	November 2025 to January 2026	4,000,000
4.	Conduct Monthly Roundtable meetings	CECM Finance, CO Revenue, Director Revenue	July 2025 to June 2026	1,000,000
5.	Conduct quarterly RRI activities	CECM Finance, CO Revenue, Director Revenue	July 2025 to June 2026	1,500,000
6.	Preparation of pending bills verification report and action plan	CECM Finance, CO Revenue, Director Revenue	July 2025 to June 2026	200,000
7.	Procurement of one photocopier and laptop to support the Pending bills exercise	CECM Finance, CO Revenue, Director Revenue	November 2025 to December 2025	500,000
8.	Capacity building of Revenue Officers on the preparation of revenue registers and revenue forecasting.	CECM Finance, CO Revenue, Director Revenue	November 2025 to March 2026	2,000,000
9.	Procurement, installation and Commissioning of a Revenue Management System and Health Management Information System.	CECM Finance, CO Revenue, Director Revenue	November 2025 to January 2026	45,350,000
	Total			66,550,000
Key Result Area 2	Intergovernmental Coordination, Institutional Performance and Human Resource Management			

1	Develop an implementation plan & M&E plan for the payroll audit conducted by OAG 2024/2025	CO Devolution, CO HR, KRA 2 lead, Director HR, CPC	July' 25 – Nov.' 25	500,000
2.	Conduct a skills audit and develop an implementation plan & M&E plan	CEO CPSB, CO Devolution, CO HR, KRA 2 lead, Director HR, CPC	July' 25 – Nov.' 25	3,000,000
3.	Conduct an HR audit and develop an implementation plan & M&E plan	CEO CPSB, CO Devolution, CO HR, KRA 2 lead, Director HR, CPC	July' 25 – Nov.' 25	2,500,000
4.	Development of an Implementation plan for staff establishment and organizational structure	CEO CPSB, CO Devolution, CO HR, KRA 2 lead, Director HR, CPC	July' 25 – Nov.' 25	2,000,000
5.	Development of an Implementation plan & M&E, for SRC report recommendations	CEO CPSB, CO Devolution, CO HR, KRA 2 lead, Director HR, CPC	July' 25 – Nov.' 25	2,000,000
6	Dissemination of FY 25/26 PCs level 1 Dissemination of, 2 and 3	CECM PSM, CO Devolution, CO HR, KRA 2 Lead, CPC	May' 25 – July' 25	2,500,000
7.	Performance contracts evaluation report writing	CECM PSM, CO Devolution, CO HR, KRA 2 Lead, CPC	September 2025 to October 2025	1,000,000
8.	Preparation of performance Contracts quarterly reports	CECM PSM, CO Devolution, CO HR, KRA 2 Lead, CPC	July 2025 to June 2026	1,050,000
9.	Conference facilities for the mentioned activities	CO Devolution CPC	July 2025 to June 2026	500,000
10.	Capacity building of CPSB and CASB	CO Devolution, CEO CPSB, KRA 2 Lead, CPC	January 2026 to March 2026	500,000

	TOTAL			15,550,000
Key Result Area 3:	Oversight, Participation and Accountability			
1	Capacity building on climate change, Environmental and Social Screening of County Projects, Feasibility Studies, Grievance Redress mechanisms and project stocktaking guidelines.	KRA 3 lead	July '2025 - June' 2026	3,500,000
2.	Screening of County Projects on Climate, environment, disaster and social safeguards	CO Devolution, CPC KRA 3 Focal Person, Environmental and Social Safeguards Officers	September 2025 to November 2025	1,500,000
3.	Strengthening the institutional framework and the structures of the PMCs at the project level.	CO Devolution, CPC KRA 3 Focal Person, Director Public Administration	January 2025 to July 2025	2,000,000
4	Capacity building on Occupational Health and Safety for OSH Committee members at the County	CO Devolution, CPC KRA 3 Focal Person, OSH Focal person	January 2026 to March 2026	1,000,000
5	Operationalize PIM Dashboard & Project Mgt. System	CO Devolution, CPC KRA 3 Focal Person, M & E Officer Communications Officer	July' 25 – Sep' 26	3,500,000
6	Undertaking a survey of all projects- stock taking report	CO Devolution, CPC KRA 3 Focal Person, M & E Officer	July' 25 – Jan' 26	2,000,000
7	TOT Training of Gender Officers at KSG	CO Devolution, CO Gender KRA 3 lead,	January 2026 to February 2026	2,000,000

		CPC, Gender Officer		
8	Approval of a gender training plan	CO Devolution, CO Gender KRA 3 lead, CPC, Gender Officer	November 2025	-
9	Finalize Public Participation Bill & Strengthen Social Accountability	CO Devolution, CO Enforcement, Director Public Participation, KRA 3 lead	July' 2025 – June' 2026	3,500,000
10	Approval of the Single Project Management Unit Structure with job descriptions.	CECM Devolution, CO Devolution, CPC	July 2025 – June 2026	-
11	Sensitization on the draft GRM framework	CECM Devolution, CO Devolution, CPC, GRM officer	November 2025 to January 2026	2,200,000
12	Capacity building of 8 Officers on Senior Management	CO Devolution, CPC	January 2026 to July 2026	5,900,000
	Sub Total			27,100,000
	County Contribution	CO Devolution		87,500,000
	WB Contribution	CO Devolution		37,500,000
	TOTAL			125,000,000

Implementation Arrangements:

Effective management of this budget and expenditure is critical to the success of the program. The following officers have been assigned specific roles to ensure proper oversight and control.

Budget requisition Officers: The Budget requisition Officers are responsible for initiating and overseeing budget requisitions. These individuals play a crucial role in ensuring that financial resources are allocated appropriately and in accordance with the project's objectives and priorities. The Budget requisition officers will be the Key Result Area (KRA) focal persons / leads or their delegations, through the Program Coordinator.

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 is 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 Dr. Paul Nyongesa Otuoma, EGH (Governor)

Chairperson – County Program Steering Committee, KDSP II.



Signed.....

Christine Maureen Onyango

County Program Coordinator, KDSP II.