

REPUBLIC OF KENYA

GOVERNMENT of MAKUENI COUNTY



OFFICE OF CHIEF OFFICER
DEPARTMENT OF DEVOLUTION, PUBLIC PARTICIPATION, COUNTY
ADMINISTRATION & SPECIAL PROGRAMS

P.O. Box 78-90300
MAKUENI

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Our ref: GMC/DPPCA&SP/CO.Dev/KDSP II/12-01-2026

Date: 12th January, 2026

To: National Programme Coordination Unit

**SUBJECT: SUBMISSION OF KDSP II QUARTER TWO MONITORING AND
EVALUATION REPORT**

The Government of Makueni County hereby submits the Kenya Devolution Support Programme II (KDSP II) Quarter Two Monitoring and Evaluation Report for the Financial Year 2025/26.

The report outlines progress made in the implementation of KDSP II activities during the reporting period, including key achievements and challenges, in line with programme reporting requirements.

Kindly receive the report for your review and necessary action.

Yours Sincerely,

Daniel Ndolo

**CHIEF OFFICER-DEVOLUTION, PUBLIC PARTICIPATION, COUNTY
ADMINISTRATION AND SPECIAL PROGRAMMES**

cc

CECM –Devolution, Public Participation, County Administration and Special Programmes

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MAKUENI COUNTY KDSP II FY 2025/26 QUARTER II PROGRESS REPORT

AS AT 31TH DECEMBER 2025

M & E QUARTERLY PROGRESS REPORT FOR APPROVED WORKPLAN FY 2025/26

A. BACKGROUND

The Government of Kenya has received an International Development Association (IDA) Credit in the amount of EUR140.7 million (US\$150 million equivalent) from the World Bank for implementing the Second Kenya Devolution Support Program (KDSP II) (Credit Number IDA-7447-KE) over a four-year period, starting December 7th, 2023. KDSP II is supporting a sub-set of reforms envisaged under the Government's Devolution Sector Plan.

The Program, whose development objective (DO) is to "strengthen county performance in the financing, management, coordination, and accountability for resources", supports a series of key interventions (at the input and output levels) that contribute to intermediate outcomes and, in turn, contribute to outcomes. To achieve the DO, the Program is expected to significantly improve outcomes in the participating counties under three key result areas (KRAs) outlined below:

KRA 1: Sustainable Financing and Expenditure Management: This KRA supports efforts towards enhancing financing to and expenditure management by counties.

KRA 2: Intergovernmental Coordination, Institutional Performance, and Human Resource Management. This KRA supports national and county government initiatives towards strengthening intergovernmental coordination, institutional performance, and Human Resource Management (HRM).

KRA 3: Oversight, Participation, and Accountability. KRA 3 will support improvements in oversight, participation, and accountability. The IPF component will support the development of guidelines on project stocktaking, community-led project management committees, and climate change risk screening and preparedness (including assessment of the climate resilience of existing infrastructure assets).

IMPLEMENTATION STATUS FOR QUARTER TWO OF FY 2025/26

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-2) Target FY 2025/26	Quarter (Q-2) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
DLI 2: Participating Counties that have put in place core governance arrangements to manage public funds						
KDSP II Program Agreement achieved and related Compliance Met	Signed participation agreement between Principal Secretary, State Department for Devolution and the County Governor Agreement sealed and uploaded in county Website	1	1	1	1	Achieved
	Enhanced transparency and Disclosure on use of county funds through uploading) Annual Development Plan for FY24/25 (ii) County Fiscal Strategy Paper for FY24/25; (iii) Approved Program-based budget for FY24/25; (iv) County Finance Act for FY24/25; (v) County Budget Review and Outlook Paper for FY24/25; (vi) Quarterly budget implementation reports (Q1 to Q4); (vii) County Integrated Development Plan in county Website	6	6	6	6	Achieved
KDSP II Annual work plans and budgets prepared and approved	KDSP II County Annual Institutional Development Plan, Budget and cash flow for FY 2025/26 developed	1	1	1	1	Achieved

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-2) Target FY 2025/26	Quarter (Q-2) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
	KDSP II County Annual Investment Development Plan, Budget and cash flow for FY 2025/26 reviewed as per the National Secretariat advisory	1	1	1	1	Achieved
DLI 3: Counties that have increased OSR collected by at least 5% annually over and above the rate of inflation						
Updated OSR registers and cadasters.	Updated OSR registers and cadasters.	1	1	1	1	OSR registers updated regularly
County revenue enhancement action plan	Revenue enhancement Action Plan in place	1	1	0	0	There is a draft REAP
Review of current revenue automation systems	Reviewed Revenue Management system	1	1	0	0	Will be done in FY Q3
Finalization of County Revenue Administration and Tariff Bill	County Revenue Administration and Tariff Bill	1	1	0	0	Technical committee appointed to spearhead drafting of the bill. After the training, the bill will be finalized
Mapping of County OSR Potential	OSR potential report	1	1	1	1	Some revenue streams mapped including SBP & PSV. Updating is done regularly
DLI 4: Counties that are implementing pending bills action plans						
Improved Pending bills action planning, capacity building and reporting	No. of Accountants trained on Accrual Basis of Accounting	36	20	0	0	Partially Achieved
	No. of Members of pending bills verification committee trained	9	0	0	0	To be done in Q3

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-2) Target FY 2025/26	Quarter (Q-2) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
	No. of Planning & Budgeting Officers trained on IFMIS Hyperion	16	0	0	0	To be done in Q3
DLI 5: Counties that have integrated their HR records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the UHRMIS						
Conduct a HR and skills audit, develop action plans for implementing the recommendations and implement action plan	HR and skills audit report	1	1	1	1	Achieved
	Implementation plan for audit recommendations in place	1	1	1	1	Achieved.
Conduct review of county organizational structures, capacities, and HRM systems.records and payroll data.	Implementation plan for audit recommendations in place	1	1	1	1	Achieved.
	Reviewed Organization Structures	15	3	2	2	Work in Progress
Cleaned payrolls are uploaded in the HRMIS	Updated payroll system	100%	100%	100%	100%	Continuous process – data available
Sensitization and Dissemination of Organizational Structures	Percentage of Staff sensitized	100%	60	50	0	Continuous process
capacity build HR officers, undertake workload analysis and scan all staff documents	Workload analysis report	1	1	0	0	Ongoing

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-2) Target FY 2025/26	Quarter (Q-2) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
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DLI 6: Counties that are enhancing accountability for results through an integrated performance management framework

Enhanced County integrated Performance Management systems	Action plan for implementing an integrated performance management framework for the county	1	1	1	0	Achieved
	Percentage Automation of PC	100	30	30	30	Ongoing

DLI 7: Counties with public investment management dashboards with citizen feedback mechanisms

Enhanced project stock taking of all county Programmes.	County projects inventory in place	1	1	1	1	Achieved
	No. of officers trained on GIS mapping	10	10	10	10	Achieved
	% Completion of GIS Mapping	100	100	100	100	Achieved
	No. of Validation forums held on Stock taking Data	6	6	6	6	Achieved
Finalization of draft project implementation and management bill and strengthen one government approach on service delivery	No. of Public Participation forum held and stakeholder engagement on developed bills	1	1	1	1	Achieved
	Finalization of digitalization of participatory processes	100%	80%	80%	80%	Continuous process
	Enhancement of Project Monitoring and Tracking System to align with reporting template- Review of the System	100%	50%	50%	50%	Review is Ongoing for it to be integrated in County Intergrated Financial Management System
Investment Project Implementation, ESRM, GRM &	No. of infrastructure investments screened	3	3	3	3	Achieved
	No. of Feasibility Studies conducted	3	3	3	3	Achieved

Output	Indicator	Annual Target (FY 2025/26)	Quarter (Q-2) Target FY 2025/26	Quarter (Q-2) Achievement FY 2025/26	Cumulative Achievement FY 2025/26	Remarks on variance
Program Coordination	No. of project monitoring reports for Environmental and social risk compliance and Grievance Redress Mechanism	4	0	0	0	Awaiting Commencement of Project Implementation
	No. of Lead ward HoDs trained on on GRM social and climate change risk management and reporting	6	0	0	0	To be done before the implementation of Project Starts
	No. of Public Participation Officers trained on Local Economic Development Strategy and Project Formulation Course at KSG	30	30	0	0	To be done in Q3
	No. of Gender Officers and Focal Persons trained	15	15	15	15	Achieved
Enhanced of the KDSP II Program	No. of Quarterly reports Prepared and Submitted to NPIU	4	2	2	2	Q1 and Q2 Report shared
	No. of Office equipment's purchased	10	0	0	0	To be done in Q3
	No. Sensitization workshop for the County Assembly members and staff	1	1	1	1	Achieved
	No. Sensitization workshop for CECMS & COs	2	2	2	2	Achieved
	Branding, publicity and community outreach	Continuous	Continuous	Continuous	Continuous	Inadequate funds

DESCRIPTION OF THE RESULTS

The following section provides summary of achievements per DLI in Q1

DLI 3

- i. Monthly updating of the revenue system, registers and cadasters
- ii. Developed draft Revenue Enhancement Action Plan
- iii. Developed FY 2025/26 finance bill and submitted to County Assembly for approval
- iv. Mapping of revenue streams
- v. Preparation of OSR Strategy

DLI 4

- i. Establishment of pending bills verification committee
- ii. Verification pending bills
- iii. Capacity building of accountants on accrual basis of accounting

DLI 5

- i. Continuous updating of the Payroll System
- ii. Conducting HR and Skills Audit
- iii. Rolling out HRMIS
- iv. payroll audit implementation plan
- v. SRC M&E Implementation plan

DLI 6

- i. Cascading PC to all staff
- ii. Implementation of Intergrated performance management guidelines
- iii. Automation of PC is ongoing

DLI 7

- i. Project Stocktaking of Projects implemented from FY 2013/14- FY 2024/25
- ii. GIS Mapping of the Projects
- iii. Updating the PMTS
- iv. Digitization of participatory processes
- v. Investment Grant proposal Development and Feasibility Studies
- vi. KDSP II quarterly reporting

- vii. Approval of work plan and cash flows (Investment and Institutional)
- viii. Developed KDSP II GRM framework
- ix. Screening of proposed projects
- x. Training 15 Gender officers at KSG
- xi. Appointment and Training committee on OSH
- xii. Sensitization of Program key stakeholders (County Assembly, CECMs, Chief Officers, County Directors, Field officers, CPSB)
- xiii. Capacity building of program committees

Implementation challenges

The following challenges were reported during the implementation of Quarter I targets:

- i. Delayed disbursement of funds by the National Treasury

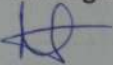
Recommendations

- i. Timely disbursement of funds by National Treasury

Prepared by;

Secretary; County M&E Officer

Name: Ruth Mwangeli

Signature: 

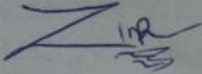
Date: 12/01/2020

Approved By:

Chair; County Program Coordinator


Name: Dr. Zipporah Wambua

Signature:



Forwarded by:

Name: Daniel Ndolo



Chief Officer Department of Devolution, Public Participation, County Administration & Special Programs

Signature:

GOVERNMENT OF MAKUENI COUNTY
CHIEF OFFICER
12 JAN 2026
DEPT. OF DEVOLUTION, PUBLIC PARTICIPATION
COUNTY ADMINISTRATION & SPECIAL PROGRAMMES