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ECONOMIC PLANNING CIRCULAR NO. 1/2025

To: H.E. FCPA, Ahmed Abdullahi, EGH
Chairperson
Council of Governors
Nairobi

**GUIDELINES FOR PREPARATION OF COUNTY ANNUAL DEVELOPMENT PLANS
2026/27 FINANCIAL YEAR**

SECTION ONE

A. Introduction

1. The Constitution of Kenya created a two-tier system of governance, National Government and County Governments that requires a paradigm shift in development planning. The Fourth Schedule of the Constitution assigns the National Government 35 functions and County Governments 14 functions. Article 220(2) (a) of the Constitution states that "national legislation shall prescribe the structure of development plans and budgets of Counties," while section 105 of the County Government Act 2012, emphasizes the need for linkages between County plans and national planning frameworks. On this basis, the State Department for Economic Planning prepares and issues various guidelines, including the County Annual Development Plan (CADP) Guidelines for use by county governments.
2. The Executive Order No.1 of 2025 bestows on the State Department for Economic Planning the role of integration of County Development Planning with National Development Planning, thus ushering a new era of cooperative development planning. Integration of development planning between the two levels of government is aimed at improving the impact of development interventions whilst

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improving service delivery to the public by enhancing development priorities and budget alignment.

B. Legal Framework

3. Various laws have been enacted to strengthen development planning in the counties, which include:
 - i. The County Governments Act, 2012;
 - ii. Urban Areas and Cities (Amendment) Act, No. 3 of 2019;
 - iii. Inter-Governmental Relations Act, 2012;
 - iv. The Public Finance Management (Amendment) Act, No. 12 of 2023; and
 - v. The Public Procurement and Asset Disposal Act, 2015, among others.

C. Purpose of the Guidelines

4. These Guidelines provide Economic Planners at the county level with a standard structure for preparing the County Annual Development Plans (CADPs). The Guidelines also ensure uniformity in the development of CADPs across counties and provide a framework for linking policy, planning, and budgeting at the county level.

D. Objectives and Scope

5. The CADP Preparation Guidelines are meant to ensure that the plans:
 - i. Provide an analysis of the performance of counties;
 - ii. Outline strategic priorities for the medium term that reflect the county government's priorities and plans;
 - iii. Describe how the County Government is responding to changes in the financial and economic environment;
 - iv. Provide details of programmes to be implemented;
 - v. Outline and support local economic drivers of growth and development;
 - vi. Describe infrastructure investment requirements and adequacy for supporting integrated human settlements, economic activity and provision of basic services, community and social services through geographic referencing, and
 - vii. Form the basis for the preparation of a multi-year workplan and budgets.
6. The Guidelines apply to all counties and are to be used by county governments, other development players, and stakeholders at the county level.

E. Stakeholder Engagement

7. County leadership should enhance stakeholder participation in CADP preparation in line with the constitution, relevant laws and the Public Participation Guidelines, by providing relevant data and knowledge, enabling identification of development gaps

and innovative solutions. This fosters local ownership, improves dialogue between rights-holder and duty bearers, strengthens development plans, and aligns local priorities with national goals.

F. County Annual Development Plan Preparation Process

8. The process of developing the CADP should adhere to the following steps:

- i. The County Executive Committee Member responsible for Economic Planning issues a circular with instructions and timelines to all County Accounting Officers while County Planning Unit convenes the county government departmental/agencies forums and forms the CADP secretariat;
- ii. The county government reviews the previous Annual Development Plan to document the achievements (key outputs and projects implementation status), challenges faced during the implementation of the plan and lessons learnt. The county departments should consider changes in policy priorities as outlined in County Integrated Development Plan (CIDP) or any new policies for consideration in the Annual Development Plan;
- iii. Build on Lessons from implementing previous county policies and strategies and Existing Good Practices – Current CIDP alignment to county resources and County Own Source Revenue (OSR) enhancement operations and other emerging best practices such as SDGs mainstreaming, climate screening and Green, Resilient, Inclusive Development (GRID) Framework that is critical in sub-national contexts in the achievement of the clean-green agenda, from integrating climate and development, prioritizing key systems transitions, and financing to support the transitions and using indicators to measure and monitor progress.
- iv. Undertake effective stakeholder engagements for collection of inputs. This will entail provision of data and knowledge needed to advocate for sustainable transformative change enabling stakeholder to identify development gaps, priorities and innovative approach to address community needs. The county technical departments are expected to have carried out public participation forums to identify possible programmes and projects for implementation in the forthcoming financial year. The programmes and projects should be prioritized during the Medium-Term Expenditure Framework budget making process;
- v. The CADP secretariat analyzes the submitted reports, stakeholder, and citizen inputs by technical departments, and compiles a draft CADP. The County Executive Committee member responsible for economic planning submits the draft CADP to the County Assembly for approval not later than 1st September of each year; and

- vi. County Executive Committee member responsible for economic planning shall publish and publicize the annual development plan within seven days after its submission to the County Assembly.

SECTION TWO

9. Specific guidelines have been developed to direct the process to ensure effective preparation of the FY 2026/27 CADP. This section presents an overview of the CADP structure. The comprehensive structure is detailed in Appendix III.

A. Introduction

10. In this chapter, a County government is required to provide an overview of the county, the rationale for the preparation, the linkage of the CADP with other development plans, and the process of developing the plan.

B. Review of Previous CADP

11. The Chapter provides a review of the budget allocations for FY 2025/26 against the CADP 2025/26. It also provides an in-depth analysis of the implementation of the CADP 2024/25 considering the following:
 - i. Financial performance including revenue performance, expenditure analysis, and pending bills;
 - ii. Sector/sub-sector key achievements;
 - iii. Status of projects;
 - iv. Issuance of Grants, Benefits and Subsidies;
 - v. Challenges encountered;
 - vi. Emerging issues;
 - vii. Lessons learnt during the implementation of the previous plan;
 - viii. Recommendations;
 - ix. Development issues arising; and
 - x. Contribution of achievements to the National, Regional and International aspirations/concerns.

C. County Strategic Priorities Programmes and Projects

12. County Governments should present sector/sub-sector strategic priorities, and High Impact Programmes and Projects (HIPPs) for the FY 2026/27 as indicated in the CIDP. In addition, ongoing and unimplemented programmes/projects from the previous year should be included. Counties should provide a description of HIPPs that are ongoing or planned based on the following broad areas: Life Changing

Opportunities; Economic Competitiveness and Transformation; Access to Basic Services and Infrastructure and Capacity to Address Societal Problems and Challenges.

13. The section should provide information on grants, benefits, and subsidies to be issued by the County Government during the plan period where applicable. In addition, linkages on various planned programmes and projects to the National, Regional, and International aspirations such as Bottom -Up Economic Transformation Agenda (BETA), Medium Term Plan (MTPs), Vision 2030, Sustainable Development Goals (SDGs), and Climate Change mitigation, among others should be elaborated.

D. Implementation Framework and Resource Requirement

14. The County Governments should present the implementation framework, resource requirement and risk management strategy by sector and programme as follows:

- i. An implementation framework containing an organizational chart indicating how each sector will participate in the implementation;
- ii. County development stakeholders;
- iii. County development Partnership Structures including: Public Private Partnerships (PPPs), Memorandum of Undertakings (MOU), and Cooperate Social Responsibility (CSR);
- iv. Resource mobilization and management framework containing resource requirement by sector and programme, revenue projections and the estimated resource gap;
- v. Modalities to manage change brought about by development or the lack of it, including revising documents, assessing quality of outputs, building resilience; and
- vi. The risk management strategies by sector and programme.

15. Counties should prepare implementation plans as guided by appendix IV that entails outlining strategic goals and objectives, programmes and projects, time frames, responsible parties and indicators of success. Where necessary counties should conduct Pilot and Demonstration Activities (PDA) before full roll-out of the implementation process.

16. To facilitate greater flexibility in allocating resources to priority programmes and projects, County Governments should consider adopting a multi-year work plan to enable forward planning of roll-over projects and re-prioritization of projects as needed. This helps to avoid the over-commitment of resources to slow-progressing projects, reducing the bunching of projects toward the end of the medium-term period. The template for multi-year workplan is included in appendix V.

NB: For revenue projection, refer to relevant documents such as the County Finance Act, County Allocation of Revenue Act (CARA), County Governments Additional Allocations Act (CGAAA), Budget Policy Statement (BPS), the County Fiscal Strategy Paper (CFSP), and the approved budget, among others.

E. Monitoring, Evaluation, Learning and Reporting

17. The CADP should provide a brief description of the Monitoring, Evaluation, Learning and Reporting (MEL&R) structure in the county. This will include the existence of MEL&R policy and its operationalization, MEL&R committees established, MEL&R unit, its staff establishment and where it is domiciled.
18. The methods, sources and tools for data collection, analysis and reporting, Key output indicators and outcomes adopted to measure performance should be contained in this section.
19. Measurement of programme and project results will require the development and implementation of participatory and interactive tracking systems and mechanisms with clear indicators that will enable the county governments to learn from past successes and setbacks, and make timely readjustments.
20. County governments should utilize electronic-County Integrated Monitoring and Evaluation System (e-CIMES) to track implementation of programmes and projects enabling outcome-based analysis. MELR will entail regular review of key performance indicators to fast-track implementation, undertaking various surveys for evidence-based data generation and reporting on progress made.
21. Implementing entities should prepare monthly or quarterly status reports on physical and financial progress, drawing inputs from County Departments and Agencies (CDAs). Recommendations from MEL&R will inform sustainable implementation and results.
22. County Governments should prepare precise monitoring and evaluation plans and prepare regular reports on MELR as per the templates provided in the appendices VI and VII of the guidelines. Recommendations from MELR reports should inform performance evaluations and improvement plans.

F. Conclusion

23. The State Department for Economic Planning will provide technical support in the preparation of the CADPs in line with its mandate of building the capacity of counties to undertake the economic planning function. The CADPs will also be assessed to ascertain the levels of adherence to these guidelines.

24. As we embark on the preparation and implementation of the CADPs, let us remain steadfast in our commitment to realizing the aspirations of our respective counties. Further, in the spirit of delivering as ONE, it is important to strengthen linkages between the two (2) levels of government in the economic planning function. I trust that these guidelines will serve as a valuable framework for the preparation of development plans that will contribute to an inclusive and sustainable society.
25. The purpose of this communication is to request you to share the contents of this circular with all County Governors to guide the preparation of the CADPs for FY 2026/27.



Hon. FCPA John Mbadi Ng'ongo, EGH
CABINET SECRETARY

Copy to: **Ms. Mary Mwiti**
Chief Executive Officer
Council of Governors
Nairobi

APPENDIX I: CONCEPTS AND TERMINOLOGIES

Baseline: A baseline is an analysis describing the initial state of an indicator before the start of a programme/ project, against which progress can be assessed or comparisons made.

Bottom-up Economic Transformation Agenda (BETA): It is an economic model which aims at economic turnaround and uplifting the lives and livelihoods of those at the bottom of the pyramid through value chains approach.

Green Economy: The green economy is defined as an economy that results in improved human wellbeing and social equity, while significantly reducing environmental risks and ecological scarcities. The policy framework for the green economy and green growth in Kenya is designed to support a globally competitive low carbon development path through promoting economic resilience and resource efficiency, sustainable management of natural resources, development of sustainable infrastructure and providing support for social inclusion. The Green Economy Strategy and Implementation Plan (GESIP) 2016 aims at guiding the National and County Governments as well as other actors to adopt development pathways with higher and more efficient growth, cleaner environment, and higher productivity.

Green, Resilient, Inclusive Development (GRID): Is the process of promoting a just transition whilst considering sub-national contexts in the achievement of the clean-green agenda, from integrating climate and development, being people-centric, prioritizing key systems transitions, and financing to support the transitions and using indicators to measure and monitor progress.

High Impact Programmes and Projects (HIPPs): Interventions that are responsive to people's development needs, create conditions for Life Changing Opportunities, Economic Competitiveness and Transformation by leveraging strategic investments in infrastructure and frontier technologies.

Indicator: An indicator is a sign of progress /change that result from your project. It measures a change in a situation or condition and confirms progress towards achievement of a specific result. It is used to measure a project impact, outcomes, outputs, and inputs that are monitored during project implementation to assess progress.

Outcome: Measures the intermediate results generated relative to the objective of the intervention. It describes the actual change in conditions/situation as a result of an intervention output(s) such as changed practices as a result of a programme or project

Outcome Indicator: This is a specific, observable, and measurable characteristic or change that will represent achievement of the outcome. Outcome indicators include quantitative and qualitative measures. Examples: Enrolment rates, transition rates, mortality rates etc.

Output: Immediate result from conducting an activity i.e. goods and services produced.
Performance indicator: A measurement that evaluates the success of an organization or of

a particular activity (such as projects, programmes, products and other initiatives) in which it engages.

Programme: It is a grouping of similar projects and/or services performed by a National/County Department to achieve a specific objective. The Programmes must be mapped to strategic objectives. **Project:** A project is a set of coordinated activities implemented to meet specific objectives within defined time, cost and performance parameters. Projects aimed at achieving a common goal form a programme.

Project: A set of coordinated activities implemented to meet specific objectives within defined time, cost and performance parameters/deliverables.

Sector: Is a composition of departments, agencies and organizations that are grouped together according to services and products they provide. They produce or offer similar or related products and services, and share common operating characteristics.

Target: A target refers to planned level of an indicator achievement.

APPENDIX II: SAMPLE OF HIGH IMPACT AREAS

Impact Area 1: Life Changing Opportunities	Impact Area 2: Economic Competitiveness and Transformation
<ul style="list-style-type: none"> ▪ Human Capital Development ▪ Mass skilling, re-skilling, and up-skilling programmes ▪ Entrepreneurship and business support ▪ Digital literacy and skills ▪ Digital enterprises, solutions and platforms ▪ Incentives and support for tech start-ups, innovation MSMEs, cooperatives ▪ Support for unemployed youth, women, PWDs, Special Groups ▪ Innovation Incentive Schemes ▪ Initiatives that catalyze and advance economic inclusion to youth-women-special groups owned enterprises and innovations 	<ul style="list-style-type: none"> ▪ Leveraging the private sector to boost growth: improving investments and business environment; and fostering enterprise development ▪ Sustainable production and logistics systems ▪ Effective public private partnerships (PPPs) ▪ Manufacturing and targeted services support ▪ Economic and social opportunities, and equality programmes ▪ Local systems of innovation and production ▪ Low carbon transition- Circular economy, clean and green energy support ▪ Innovative solutions for local economic development- ▪ Innovation support for existing economic sectors such as artisanal mining, agriculture, tourism and manufacturing ▪ Support for new sectors/sources of growth ▪ Local industries and supplier value-chain development
Impact Area 3: Access to Basic Services and Infrastructure	Impact Area 4: Societal Problems, Challenges and Decision Support
<ul style="list-style-type: none"> ▪ Enhancing access to social and economic infrastructure ▪ Basic service delivery such as water, energy, human settlements, education, waste management, health and sanitation ▪ Innovation infrastructure ▪ Community innovation, science support centers ▪ Community broadband connectivity ▪ Research infrastructure ▪ Support for new sources of growth ▪ Smart urban areas, smart settlements 	<ul style="list-style-type: none"> ▪ Social development and inclusivity programmes ▪ Employment creation and labor-intensive programmes ▪ Reproductive health services ▪ Natural resources and environmental sustainability programmes ▪ Reversing climate change and biodiversity loss programmes ▪ Safer urban areas and communities ▪ Decision support tools ▪ Policy research

and neighborhoods	
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NB: The examples given are meant to enrich the knowledge of the planners at the county level in the process of selecting projects from the CIDP for inclusion in the CADP 2026/27.

APPENDIX III : CADP STRUCTURE

FOREWORD

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CHAPTER ONE INTRODUCTION

1.1 Overview of the County

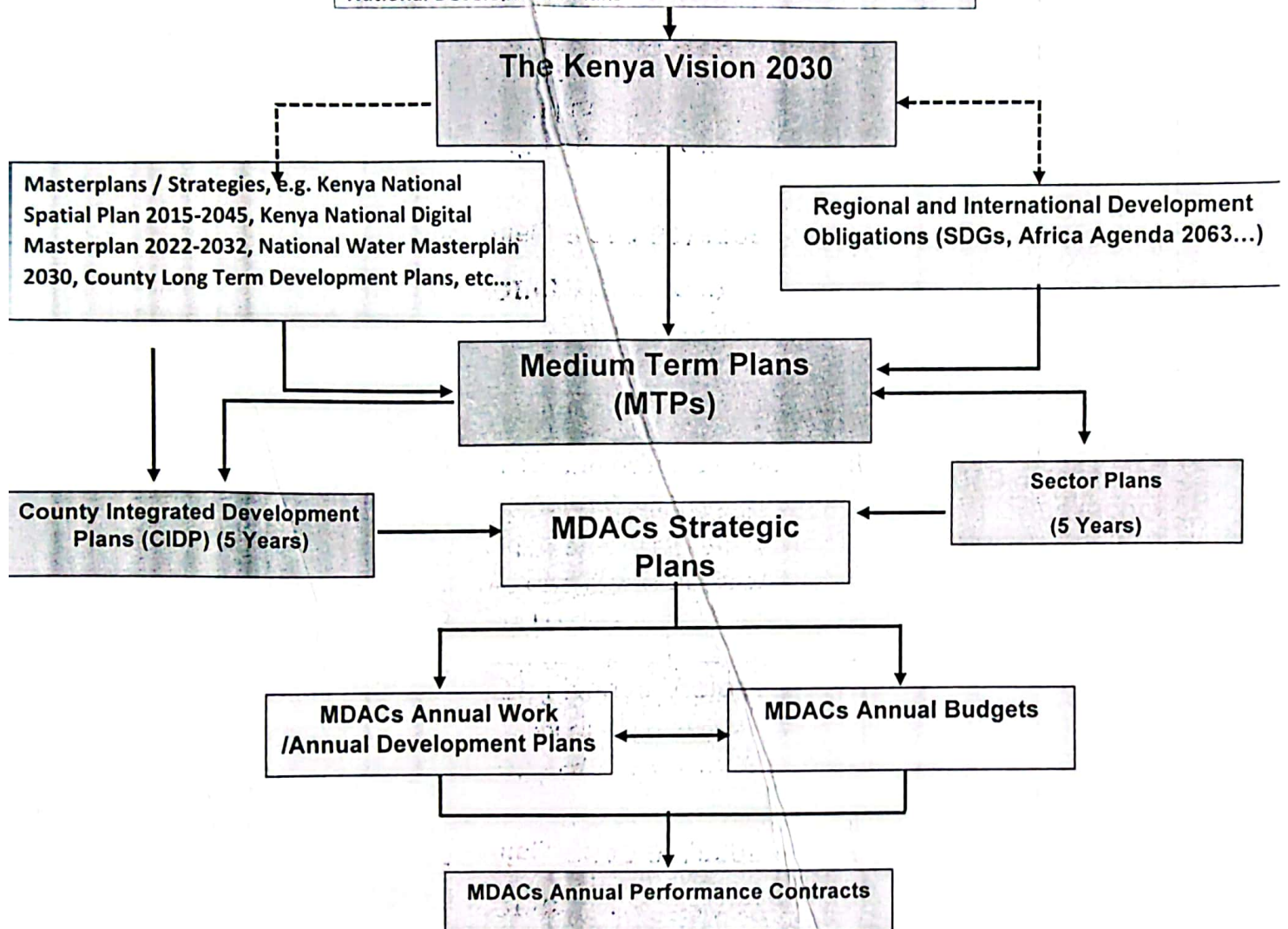
1.2 Rationale for Preparation of the County Annual Development Plan (CADP)

1.3 Preparation Process of the CADP

1.4 Linkage of CADP with CIDP and other Development Plans

Figure 1:

Sessional Paper No. 10 of 1965, Sessional Paper No. 1 of 1986, Sessional Paper No. 2 of 1996, Economic Recovery Strategy for Wealth and Employment Creation (ERSWEC) 2003-2007, and National Development Plans



CHAPTER TWO

REVIEW OF THE IMPLEMENTATION OF THE PREVIOUS CADP

2.1 Analysis of Allocations in 2025/26 CADP against Approved County Budget 2025/26

This section seeks to establish the linkage between the running CADP and the county budget. It further links the CADP 2025/26 to the budget 2025/26. The section provides a sector-specific assessment of the budget allocation between the planned programmes and projects in the CADP 2025/26 and the allocations in the approved budget for the same year.

Table 2.1: Analysis of Allocations in 2025/26 CADP against Approved Budget 2025/26

Planned Project/Programmes outlined in CADP 2025/26	Amount Allocated in CADP 2025/26 (KShs. Millions)	Amount Allocated in the Approved Budget 2025/26 (KShs. Millions)	Remarks**
Sector no 1: Agriculture, livestock, fisheries and cooperative development			
<i>Farm input subsidy</i>	500	703	<i>The program is considered a priority during appropriation</i>
<i>Farm Mechanization</i>	300	200	<i>There was low Registration of farmers into the programme</i>
Sector no 2: Roads, infrastructure, public works and energy			
<i>Construction of the ward-based roads</i>	600	600	<i>Considered a priority supporting pillar of development</i>
<i>Upgrading of gravel roads to bitumen standards</i>	250	450	<i>The estimated cost of construction increased</i>
Sector no 3: Health services			
<i>Health infrastructure development for KCTRH</i>	500	100	<i>The project was transferred to the National Government. Amount to cater for only the</i>

Planned Project/Programmes outlined in CADP 2025/26	Amount Allocated in CADP 2025/26 (KShs. Millions)	Amount Allocated in the Approved Budget 2025/26 (KShs. Millions)	Remarks**
			<i>outstanding interest for the contractor</i>
<i>Cashless system</i>	<i>0</i>	<i>84</i>	<i>It was considered a priority to enhance revenue collection.</i>

**** Provide the reason(s) for overall allocation, under-allocation or no allocation**

Further, provide a summary in prose of the contents of Table 2.1 as shown in the example below:

Most of the projects were allocated funds in the 2025/26 budget as planned in the CADP 2025/26. However, several projects received no allocation in the budget due to changed priorities. On the other hand, other projects, such as the cashless system, were allocated funds despite not having been prioritized during the CADP prioritization. This was due to the need to enhance cashless adoption in revenue collection as well as sealing the revenue leakages.

2.2 Financial Performance Review for FY 2024/25

2.2.1 Revenue Performance

Table 2.2: Revenue Performance Analysis

Revenue source	Target amount (Kshs. millions)	Actual amount realized (Kshs. millions)	Variance (Kshs. millions)	Remarks*
Equitable Share				
Own source				
Conditional Grants from National Government Revenue				
Equalization Fund				
Conditional grant				
Loans				
Others				

***Remarks:** This should give comments on the variation of target vs. actual amounts realized, if any clarifying reasons for over/under achievement.

2.2.2 Expenditure Analysis

Table 2.3: Expenditure Analysis

Sector/programme (A)	Allocated amount (Kshs.)-B	Actual Expenditure (Kshs.)-C	Absorption rate (%) =(C/B) *100	*Remarks

**Remarks: This should give comments on the level of absorption of allocated amounts and reasons for under/over absorption.*

2.2.3 Pending Bills

Table 2.4: Pending bills per sector/programme

Sector/Programme	Contract amount (Kshs.)	Amount paid (Kshs.)	Outstanding balance (Kshs.)

Note: In case a programme has several projects, provide the sum total amount of all affected projects within a programme.

2.3 Sector Achievements in the FY 2024/25

The achievements in all sectors should be presented in a tabular form, with an explanation provided in prose below the table. Details in this section should be provided differently for each of the sectors.

2.3.1 Sector Programmes Performance

Table 2.5: Sector Programmes Performance

Programme Name: Water resource management						
Objective: To increase access to clean and safe water						
Outcome: Improved access to clean and safe water						
Sub Programme	Key Outputs	Key performance indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
<i>Last-mile water connectivity</i>	<i>Households connected to the piped water network</i>	<i>Proportion of households connected to the piped water network</i>	<i>35</i>	<i>50</i>	<i>45</i>	<i>Land disputes on the section of the pipeline</i>

Programme Name: Water resource management						
Objective: To increase access to clean and safe water						
Outcome: Improved access to clean and safe water						
Sub Programme	Key Outputs	Key performance indicators	Targets			*Remarks
			Baseline	Planned	Achieved	

**Remarks: This should give comments on the variation of planned vs. achieved targets, if any clarifying reasons for over/under achievement.*

An example

In the period under review, the water resource management programme increased the proportion of households connected to piped water from 35% to 45% against a target of 50%. This was as a result of drilling 40 boreholes, laying 1,200 km of pipeline, constructing 14 water tanks and providing 350 plastic tanks to vulnerable households.

2.3.2 Status of Projects for FY 2024/25

Provide the status of projects in the format shown in Table 2.5.

Table 2.5: Status of Projects

Project name and Location (Ward/Sub-county/County-wide)	Description of activities	Estimated cost (KSH millions) as per CADP	Target	Achievement	Contract sum	Actual cumulative cost (Ksh.)	Status (%)	*Remarks
Wabera ECDE, Wabera ward	Construction and furnishing of two classrooms	2.0	2	2	1.7	1.8	100	Materials were locally sourced, hence saving cost

**Remarks: This should give comments on variation of planned vs. achieved targets, estimated costs vs actual costs, and any clarifying reasons for over/under achievement.*

2.3.3 Issuance of Grants, Benefits, and Subsidies for FY 2024/25

Table 2.6: Issuance of Grants, Benefits and Subsidies

Type of issuance	Purpose of issuance	Key Performance Indicator	Target	Achievement	Budgeted amount (Ksh. in Millions)	Actual amount paid (Ksh. in Millions)	Remarks*
County Bursary	To support	Number of students	60,000	80,000	600	600	Reduced capitation

Type of issuance	Purpose of issuance	Key Performance Indicator	Target	Achievement	Budgeted amount (Ksh. in Millions)	Actual amount paid (Ksh. in Millions)	Remarks*
Scheme	bright and needy students in secondary school	benefiting from the bursary scheme					per student due to increased demand for bursaries

*Remarks: Comment on any variation in the issuance; Grants have a meaning assigned to them under section 138 of the PFM Act 2012; Benefits are as defined within the PFM (county government) Regulations 2015 as deductions on a payroll system against an official salary for a debt arising from an employment benefit.

2.3.5 Sector Challenges

2.3.6 Emerging Issues

2.3.7 Lessons learnt

2.3.8 Recommendations

2.4 Development Issues

Counties should identify development issues across all the sectors and summarize them in the format provided in Table 2.8.

Table 2.8: Development Issues

Sector/County Department	Development Issues	Causes	Constraints*	Opportunities**
Health	Access to quality healthcare services	Inadequate staff	Lack of forward, evidence-based planning	Leverage on Community Health Promoters (CHPs)
		Insufficient medical supplies	Challenges in collection and management of health A.I. A	Automation solutions Legal and policy frameworks on management of A.I.A at facility level

* Factors that hinder the sector from addressing the stated development issue

** Factors that can be harnessed to address the stated issues more efficiently and effectively.

2.5 Contribution of Achievements to the National, Regional and International Aspirations/Concerns

This section provides a summary of achievements for Linkages with the National Development Agenda, Regional and International Development Frameworks. Sector contributions from all sectors to be summarized in this table.

Table 2.9: Linkages with National Development Agenda, Regional and International Development Frameworks

National/ Regional/ International Obligations	Aspirations/ Goals	County Government Contributions/ Interventions in the last CADP
Bottom-up Economic Transformation Approach (BETA) and MTP IV	<i>Agriculture transformation:</i>	<ul style="list-style-type: none"> • Provided 10,000 bags (50Kgs) of fertilizer to farmers • Supported 20 cooperative societies with grants etc.
	<i>Affordable housing</i>	<ul style="list-style-type: none"> • Procured 100 acres of land for a housing project • Formed 2 housing cooperatives
SDGs	<i>Goal 4: Quality Education</i>	<ul style="list-style-type: none"> • Recruited ECDE teachers

Note: This should be as outlined in the respective CIDPs and chapter 3 of the previous CADP on National/Regional/ International Obligations.

CHAPTER THREE

COUNTY STRATEGIC PRIORITY PROGRAMMES AND PROJECTS

The sector priority programs and projects should be presented in the formats provided per sector.

3.1 Sector Overview

3.2 Sector Programmes and Projects

3.2.1 Sector Programmes

Table 3.1: Summary of Sector Programmes

Programme Name:					
Objective:					
Outcome:					
Sub	Key Outputs	Key	Baseline	Planned	Resource

Programme		Performance Indicator	(current status)	Targets	Requirement (Ksh. in Millions)

NB: This should include High Impact Programmes as contained in the CIDP

3.2.2 Sector Projects

Table 3.2: Sector projects for the FY 2026/27

Sub Programme	Project name and Location (Ward/Sub County/ county wide)	Description of activities	Estimated cost (Ksh. Millions)	Source of funds	Time frame (Q1, Q2, Q3, Q4)	Performance Indicator	Targets	Status (New/ongoing)	Implementing Agency	Link to cross-cutting issues (Green economy, PWDs, etc.)
Programme Name: Early Childhood Development Services (ECDE)										
ECDE Infrastructure Development	Construction of ECDE classrooms, Navakholo	Construction of classrooms	2	County Government	Q1-Q2	Number of ECDE classrooms constructed	2	New	Education department	Disability friendly,

NB: This should include High Impact Projects as contained in the CIDP

3.2.3 Proposed Grants, Benefits and Subsidies to be Issued

Table 3.3: Proposed Grants, Benefits, and Subsidies to be Issued

Type of payment (e.g. Education bursary, Biashara fund, Scholarship grants, etc.)	Purpose	Key Performance Indicator	Target	Amount (Ksh. in Millions)

3.3 Multiyear projects

Counties should identify projects that may not be fully implemented in the FY 2026/27 and require to be completed in the subsequent outer years. These projects should be presented in the format shown in **Table 3.4**.

Table 3.4 Multiyear Workplan

3.4. Contribution to the National, Regional and International Aspirations/Concerns

Table 3.5: Linkages with National Development Agenda, Regional and International Development Frameworks

National/ Regional/ International Obligations	Aspirations/ Goals	County Government Contributions/ Interventions
<i>Bottom-up Economic Transformation Approach (BETA) and MTP IV</i>	Agriculture transformation:	<ul style="list-style-type: none"> • Provision of 10,000 bags (50Kgs) of fertilizer to farmers • Support 20 cooperative societies with grants • Procure 10 tractors to support mechanization etc.
	Affordable housing	<ul style="list-style-type: none"> • Procure 100 acres of land for the housing project etc.
<i>SDGs</i>	Goal 4: Quality Education	<ul style="list-style-type: none"> • Recruitment of ECDE teachers

Note: this should be as outlined in the respective CIDPs on National/Regional/International obligations.

CHAPTER FOUR

RESOURCE REQUIREMENTS AND IMPLEMENTATION FRAMEWORK

4.1 Implementation Framework

This section should provide responsibilities for the implementation framework of the CADP, where an organizational chart indicates how each sector will participate in CADP implementation.

Counties should ensure that all anticipated programmatic and operational costs to support the CADP implementation, including development effectiveness and implementation support arrangements, have been identified, estimated, and fully costed in the annual budget under the relevant output(s). This includes activities that directly support the project, such as communication, human resources, procurement, finance, audit, policy advisory, quality assurance, reporting, management, etc. All services which are directly related to the project need will be disclosed transparently for use during resource allocation in the county MTEF process or to development partners.

Table 4.1: Stakeholders and their role in CADP Implementation

S/No.	Sector/Institution	Role in Implementation of the CADP
1.	County Executive Committee	
2.	County Assembly	
3.	County Government Departments	
4.	County Planning Unit	
5.	Other National Government Departments and Agencies in the county	
6.	Development Partners	
7.	Civil Society Organizations	
8.	Private Sector	
9.	General Public and beneficiary populations	
10.	County suppliers and contractors	
11.	Media-Local, National and International (where relevant)	
12.	Academia	
	...	

4.2 Implementation Modalities

Before and during the implementation of programmes and projects contained in the CADP, County Governments should conduct due diligence that involves the following actions among others:

- Undertake visits to project areas to understand local contexts;
- Identify project stakeholders e.g. County Government Departments & Agencies- Municipality, Boards etc. private sector, Development Partners, Civil society organizations, private sector etc.;
- Ensure contractors and third parties undertake due diligence and obtain required permissions and permits;
- Mobilize relevant inputs and resources to initiate activities to deliver outputs;
- Conduct oversight- Perform field visits, audits and evaluations;

- f) Prepare an implementation plan (refer to Appendix IV) elaborating mechanisms for:
- Involvement of relevant government agencies or private sector for technical expertise in the design, oversight and quality assurance for the project.
 - Multi-stakeholder engagement strategy - to help deliver project activities quickly, for small interventions, to support upstream policy results, test innovations or respond to crises
 - Institutional Effectiveness - management of inputs (data, staff, facilities, etc.) that strengthen the Project Management abilities to contribute to results.
 - Financing modalities
- g) Prepare a Multi-year Work Plan to guide implementation, including procurement planning (Appendix V)

4.3 Resource Mobilization and Management Framework by Sector and Programme

4.3.1 Resource Requirement by Sector and Programme

Table 4.2: Summary of Resource Requirements by Sector and Programme

Sector Name	Amount (Ksh. in Millions)
Programme 1	
Programme 2	
Sector Name	
Programme 1	
Programme 2	
....	
Total	

4.3.2 Revenue Projections

Table 4.3: Revenue projection

Revenue streams	Projected Amount (Ksh. in Millions)
Equitable Share Local Revenue	
Equitable Share	
Local Revenue	
Conditional Grants from National Government Revenue	
Equalization Fund	
Conditional allocations to County Governments from Loans and Grants from Development Partners	
Loans	

Revenue streams	Projected Amount (Ksh. in Millions)
Grants	
Others	
TOTAL

NB: For revenue projection, refer to relevant documents such as the County Finance Act, County Allocation of Revenue Act (CARA), Budget Policy Statement (BPS), the County Fiscal Strategy Paper (CFSP), and the approved budget, among others.

4.3.3 Estimated Resource Gap

Table 4.4: Resource Gap

Requirement (Kshs. Millions)	Estimated Revenue (Kshs. Millions)	Variance (Kshs. Millions)

NB: Provide a narrative below the table on strategies to address the variance/resource gap to ensure adequate resources to undertake the programmes.

4.4 Risk Management

Table 4.5: Risk Management

Risk Category	Risk	Risk Implication	Risk Level (Low, Medium, High)	Mitigation measures
Financial	Inadequate financial resources	Stalled projects	High	Resource mobilization strategies
Technological	Cyber security	Breach of valuable information	Medium	Investment in cyber risk management
Natural disasters	Drought	Loss of livestock and reduced crop productivity	High	Climate Smart Agricultural practices
Organizational	Inadequate human resource capacity	Inefficiency in service delivery	Medium	Timely recruitment
Economic	Exchange rate fluctuation	High cost of inputs	Medium	Monetary and fiscal safeguards
Etc.				

CHAPTER FIVE

MONITORING, EVALUATION, LEARNING AND REPORTING

5.1 Introduction

5.2 Performance Indicators

Table 5.1: County key outcomes/output indicators

Sector/Sub-Sector	Key Performance Indicators	Baseline	End of year target

5.3 Data Collection, Analysis and Reporting Mechanism

5.4 Institutional Framework

5.5 Dissemination and Feedback Mechanism

Table 5.2: Monitoring and Evaluation Matrix

The template provided should be used to report on the progress of the implementation of prioritized programmes and projects. It **should not** be populated in the CADP.

Programme Name										
Objective:										
Outcome:										
Sub Programme	Output	Key Performance Indicator (s) – KPI(s)	Unit of Measure	Baseline value	Planned Target	Achievement	Data source	Responsible agency	Reporting frequency	Linkage to National & International Obligations (e.g., SDGs, Climate Change)

Outcome Interventions	MORE DECENT JOBS CREATED AND SUSTAINED, WITH YOUTH, WOMEN AND PERSONS WITH DISABILITIES PRIORITISED						Lead and contributing department
	Resourcing (MTEF budget allocation)	Contribution by DFIs, COEs, and public entities	Investment, contribution and partnerships by the private sector, labor and civil society	Human capital, skills and technology requirements	Spatial planning reference and spatial action area as per the CIDP	Level of Government	
Create jobs through Job Summit Commitments, Labor Initiatives and other public sector employment programmes	To be funded in MTEF baseline	All entities with job creation programmes		Village Digital Hubs, cloud computing solutions	Projects to be spatially mapped	National Gov Departments; Counties; municipalities	Trade Industry &
Implement Presidential comprehensive youth employment interventions	To be funded in MTEF baseline	NYS			Projects to be spatially mapped	County	
Create an enabling environment for employment through policy and regulations.	To be funded in MTEF baseline	Not App			Not applicable	National	Min. of Labor

ppendix IV: CADP Implementation Plan

18: DFI-Development Finance Institutions, COE- County Owned Enterprises

Appendix V: MULTI-YEAR WORK PLAN

ICT and e-Governance														
Sector		Ward Digital Empowerment Programme (WDEP)												
Programme		Development of Ward-Based Digital Hubs												
Project	Expected Outputs	Planned Activities	Planned targets		Projected Targets		Actual Budget (KSH. Millions)	Approx Allocation to inclusivity indicators	Estimates (KSH. Millions)			Source of Funds	Lead Agency	Comment
			FY 2025/26	FY 2026/27	FY 2027/28	FY 2025/26			FY 2026/27	FY 2027/28				
Output 1: 10 Digital hubs for 10 target Wards Gender marker:2		1.1 Undertake digital-gap assessments and prepare digital profiles for target wards	10	13	17	5	1.5	10	10		County/ EU	County ICT Dept.	Gender disaggregated data to be collected.	
		2.1 Organize multi stakeholder consultations to discuss the outcome of the Ward Digital Profiles	4	4	4	4	1	6.5	7	World Bank	County ICT Dept.	Consultations on gender digital gap issues to include women, youth, business reps, and PWDs.		
		2.2 60 Community ICT volunteers recruited (part time modality) and engaged to support the consultations and engagement with partners	20	20	20	0.4	0.2	0.7	0.9	County/ UNDP	County ICT Dept.	Volunteers to contribute to activities focusing on gender and ICT trainings.		

B: Gender marker:2- Refers to dedicated budgets to gender issues

Appendix VI: Monitoring Plan

Programmes and Projects in the CADP will be monitored through the following monitoring plan: [Note: monitoring plan will be adapted to project context, as needed]

Monitoring Activity	Purpose	Frequency	Expected Action	Partners (If joint)	Cost (If any)
Track results progress	Progress data against the results indicators in the Results Framework will be collected and analyzed to assess the progress of the project in achieving the agreed outputs.	Quarterly	Slower than expected progress will be addressed by project management		
Monitor and Manage Risk	Identify specific risks that may threaten achievement of intended results. Identify and monitor risk management actions using a risk log. This includes monitoring measures and plans that may have been required as per PIMs Social and Environmental Standards. Audits will be conducted in accordance with national audit policy to manage financial risk.	Quarterly	Risks are identified by project management and actions are taken to manage risk. The risk log is actively maintained to keep track of identified risks and actions taken.		
Learn	Knowledge, good practices, and lessons will be captured regularly, as well as actively sourced from other projects and partners and integrated back into the programmes and projects.	At least annually	Relevant lessons are captured by the project team and used to inform management decisions.		
Annual Project Quality Assurance	The quality of the project will be assessed against national PIM's quality standards to identify project strengths and challenges and to inform management decision making to improve the project.	Annually	Areas of strength and weakness will be reviewed by project management and used to inform decisions to improve project performance.		
Review and Make Course Corrections	Internal review of data and evidence from all monitoring actions to inform decision making.	At least annually	Performance data, risks, lessons, and quality will be discussed by the project board and used to make course corrections.		
	A progress report will be presented to the County Executive Committee, County Assembly, SDEP and key stakeholders, consisting of progress data showing the results achieved against pre-defined annual targets at the output level, the annual	At the end of the project (final report)			

	project quality rating summary, an updated risk long with mitigation measures, and any evaluation or review reports prepared over the period.				
Project Review (Respective County Planning Units)	The project's governance mechanism (i.e., County Planning Unit) will hold regular project reviews to assess the performance of the project and review the Multi-Year Work Plan to ensure realistic budgeting over the life of the project. In the project's final year, the CPU shall hold an end-of project review to capture lessons learned and discuss opportunities for scaling up and to socialize project results and lessons learned with relevant audiences.	If requested	Any quality concerns or slower than expected progress should be discussed by the County Executive Committee and actions agreed to address the issues identified.		

Appendix VII: Evaluation Plan

An independent final evaluation of the CADP will be carried out at the end of every FY. It will be undertaken in accordance with the national Evaluation Policy. The final evaluation will focus on the delivery of the project's results and examine impact and sustainability of results. The Final Evaluation will provide recommendations for follow-up activities.

Evaluation Title	Partners (if joint)	Related CIDP/Strategic Plan Output	CIDP/CADP Outcome	Planned Completion Date	Key Evaluation Stakeholders	Cost Source Funding
Final Evaluation		100 Classroom constructed	Improved learning environment	x	ECDE Assurance Officers	County Project Budget ECDE