

COUNTY GOVERNMENT OF VIHIGA



CAPACITY BUILDING PLAN FOR VIHIGA COUNTY KENYA DEVOLUTION SUPPORT PROGRAMME

JULY 2017

Contents

Annex 1: Self-Assessment Tool	3
Performance Measures	7
KRA 1: Public Financial Management for Vihiga County	7
Key Result Area 2: Planning and M&E for Vihiga County	13
Key Result Area 3: Human Resource Management for Vihiga County	16
Key Result Area 4: Civic Education and Participation in Vihiga County	18
Result Area 5. Investment Implementation & Social and Environmental Performance for Vihiga County	21
Annex 2: ACPA Gap analysis for Vihiga County	25
Annex 3: FY 2016/17 County Capacity Building Plan for Vihiga County	35
Key Results Area 1: PFM for Vihiga County	35
Key Results Area 2 Planning Monitoring and Evaluation for Vihiga County	37
Key Results Area 3 Human Resources Management for Vihiga County	39
Key Results Area 4: Civic Education and Public Participation for Vihiga County	41

Annex 1: Self-Assessment Tool

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
Minimum Access Conditions complied with				
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Review Minimum Access Conditions for level 1 grant (signing participation agreement, developing CB plan that complies with investment menu and formats).	Participation agreement in place, CB plan completed for the present year (or coming year for the first self-assessment)	YES
Financial Management				
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Office of the Auditor General and National Treasury by 30th September with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 st October. The FS has to be in an auditable format.	Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG. Timing: FS covering previous FY was submitted in compliance with statutory deadlines	YES
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue. Transitional arrangements: Transitional arrangements are in place for the first and second assessments (May 2016 and October 2016) as audit report may be disclaimed due to balance sheet issues. For these assessments, condition is met if audit report shows that the county has:	Audit reports from Office of the Auditor General. Timing: refers to audit of financial statements of the most recent completed fiscal year	YES

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
		<ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to CoB; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 		
Planning				
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).	CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website. Timing: refers to plans for the current FY	YES
Use of funds in accordance with Investment menu				
5. Adherence to the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual	Review financial statements against the grant guidelines. Check up on use of funds from the C&P Grant through county records, accounts, reports and Financial Statement. This MPC will not be relevant for the first self-assessment, and will relate to <i>planned</i> investments for FY 17/18, based on the annual plan. In the following AC&PAs the MPC will relate to both the planned usage for	YES

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
			the current FY, and the actual usage for the previous FY.	
Procurement				
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both). The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.	Review procurement plan for current FY of each procurement entity and county consolidated procurement plan and check up against the budget to ensure all budgeted projects are included in the procurement plan.	YES
Core Staffing in Place				
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place as per below list, and have relevant qualifications: <ul style="list-style-type: none"> • The county secretary & Head of Public Service • Chief Officer of Finance, • Planning Officer, • Internal Auditor, • Procurement Officer (minimum a qualified/degree holder for each designated procuring entity), • Qualified Accountant for each designated procuring entity. • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E Officer 	Review Staff organogram, schemes of service to review the qualifications against requirements, sample check salary payments, job descriptions, and interview records. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service. Timing: staff that are at the point of time for the ACPA.	YES
Environmental and social Safeguards				

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p>	<p>Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>	<p>NO</p>

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	<p>a) Established an operational Complaints Handling System, including a complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to coordinate implementation of the Framework and a grievance committee is in place.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>	<p>Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings etc.</p> <p>At point of time for the ACPA.</p>	YES

Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are root causes of the gap? <i>(to be filled in by county)</i>
KRA 1: Public Financial Management for Vihiga County							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, the CPAR, 2015. The version of the budget approved by the assembly should be the Program Based Budget, not the printed estimates by vote and line item	Maximum 2 points. 2 milestones (a & b) met: 2 points	1	Limited technical knowledge on Hyperion module Inadequate equipment (computers, printers)

			<p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>(submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p> <p>The draft budget should be developed in Hyperion module, not developed in excel or other tool and then imported into IFMIS when approved.</p>	<p>1 of the 2 milestones met: 1 point</p>		
1.2		<p>Budget process follows clear budget calendar</p>	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Budget circular issued by CEC finance to government entities on time</p> <p>b) County Budget review and outlook paper –</p> <p>c) County fiscal strategy paper (FSP) – submitted and discussed in assembly within deadlines</p> <p>d) Budget estimates submitted to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review file copy of circular as issued, and check that a sample of entities received it by end August.</p> <p>Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published by 30th November.</p> <p>Review file copies, check that FSP was submitted to executive committee by 28th Feb and to county assembly by 15th of march. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.</p> <p>Check file copy for evidence of when estimates were submitted to assembly.</p> <p>Review evidence that budget was passed by the assembly by 30th June</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>	3	<p>delays in the county assembly in the deliberations and approval of budgets</p>

			amendments by 30 th June latest.				
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turn compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	<p>a) divide total expenditure in FY 2014/15 (from financial statements) by total budget for FY 2014/15</p> <p>b) Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls</p>	<p>Max. 4 points.</p> <p>a): If deviation is less than 10%, 2 points. If deviation is between 10 and 20%, 1 point. More than 20 %: 0 point.</p> <p><u>Ad b):</u> If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>	0	Weakness in budget expenditure tracking and reporting
<i>Revenue Enhancement</i>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	<p>Max: 2 points.</p> <p>Over 80% = 2 points</p> <p>Over 60% = 1 point</p>	1	<p>Inadequate staff capacity in revenue administration</p> <p>Inadequate revenue collection equipment</p> <p>weak revenue collection supervision and monitoring mechanism</p>
		Increase on a yearly basis in own source	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	<p>Max. 1 point.</p> <p>If increase is more than 10 %: 1 point.</p>	0	<p>Non - banking/ use of revenue at source</p> <p>Weak enforcement and frequent evasion by traders</p>

		revenues (OSR).					
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review File copies / records of when quarterly reports for FY 2014/15 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p>Max. 2 points.</p> <p>(a &b) At least 3 of 4 Submitted on time and published: 2 points.</p> <p>(a only): At least 3 of 4 Submitted on time only; not published: 1 point.</p>	1	<p>Poor connectivity of the IFMIS System</p> <p>Capacity constraints in preparation of periodic reports</p> <p>Inadequate equipment and infrastructure(dysfunctional website)</p> <p>Capacity gaps on CM and GL modules of IFMIS</p>
		Quality of financial statements.	<p>Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include core issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.</p>	<p>Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.</p>	<p>Max. 1 point.</p> <p>All requirements met: 1 point</p>	0	<p>Inadequate equipment ie laptops/computers for working.</p> <p>Inadequate knowledge on CM and GL modules of IFMIS</p>
1.8		Monthly reporting and up-date	<p>The monthly reporting shall include:</p> <p>1. Statements of receipts and payments, including:</p>	<p>Review monthly reports as filed internally within Treasury when submitted for management review.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3) met for at</p>	1	Limited technical capacity on reporting

		of accounts, including:	<ul style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes): <ul style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger. 	See also the CFAR Manual, p. 82 for guidelines.	least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.		
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets to ensure accuracy. N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries	Max. 1 point. Registers are up-to-date: 1 point.	1	Inadequate skills on asset registry control and management
	<i>Audit</i>						
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to Internal Audit Committee or Governor (as applicable). Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	Capacity constraints on audit risk management, audit standards, audit risk mapping, audit response and audit reporting inadequate office equipment
		Effective and efficient internal audit committee.	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports.	Max. 1 point. IA/Audit Committee established and reports reviewed	0	Audit committee members recruited but operationalized Departmental audit committees not effective

				Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	by Committee and evidence of follow-up: 1 point.		
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audit queries: 1 point.	1	There was a reduction in the value of audit queries in 2014/15 as compared to 2013/14
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	Audit reports always discussed and adopted by county assembly
<i>Procurement</i>							

1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>a) 25 steps in the IFMIS procurement process adhered to.</p> <p>b) County has submitted required procurement reports to PPOA on time.</p> <p>c) Adherence to the procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.</p> <p>Review reports submitted. Annual reports, plus reports of all procurements above threshold size.</p> <p>Check documentation on a sample of 5 procurements of different sizes at random.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.</p> <p>Check files on sample of 5 procurements, especially the evaluation reports.</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points</p> <p>b) Timely submission of quarterly reports to PPRA: 1 point</p> <p>c) Adherence with thresholds and methods: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports complete: 1 point</p>	<p>1</p> <p>0</p> <p>1</p> <p>0</p> <p>1</p>	<p>IFMIS steps are adhered to. In the procurement process</p> <p>Capacity constraints in preparation of reports and submission to PPOA</p> <p>Ineffectivet filing system and inadequate storage space.</p>
Key Result Area 2: Planning and M&E for Vihiga County							

2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	<p>a) Planning and M&E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&E officer and each line ministry has a clearly nominated / designated focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	<p>Review staffing structure, organogram, job descriptions and other relevant documents.</p> <p>Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>Max 3 points</p> <p>A: 1 point</p> <p>B: 1 point</p> <p>C: 1 Point</p>	<p>1</p> <p>1</p> <p>1</p>	<p>M and E unit in place but institutional framework not established.</p> <p>Inadequate equipment i.e. laptops, printers, cameras and GPS machines.</p> <p>Weak linkages between the CIMES and the NIMES</p> <p>Inadequate skills by designated line M&E officers to carry out M&E activities.</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	Compliance: 0 point.	0	<p>Existing county committee inactive</p> <p>Departmental committees require training, equipping and strengthened</p> <p>No institutional framework at the sub-county, ward and village levels</p>
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP - CIDP guidelines, 2013, chapter 7).</p> <p>Compare annual financing requirement with total resource envelope for the current year.</p>	<p>Maximum: 3 points</p> <p>A: 1 point</p> <p>B: 1 point</p> <p>C: 0 point</p>	<p>1</p> <p>1</p> <p>0</p>	<p>Capacity building of County on the MTEF, the Kenya Vision 2030 and the CIDP.</p> <p>Capacity constraints on projects planning and management by line departments & public</p>

2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents.</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	<p>Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by 1st September of each year</p> <p>Check the ADP against the PFM Act</p>	<p>a): 1 point.</p> <p>b) All issues from A-H in PFM Act: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point</p>	<p>1</p> <p>1</p>	<p>Insufficient baseline data to help in project planning and costing.</p> <p>Lack of ADP guidelines by time of self-assessment</p>
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP, CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>b) The total costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.</p>	<p>A: 1 point</p> <p>B: 1 point</p>	<p>1</p> <p>0</p>	<p>CIDP, ADP and Budgets reviewed</p> <p>weak linkages between the ADP, the APR and the annual budgets</p> <p>ADP projects not coded</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p>	<p>Check approved C-APR document for date of submission.</p> <p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September: 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and</p>	<p>2</p> <p>1</p> <p>0</p>	<p>C-APR produced but with minimal public participation</p> <p>Weak institutional capacity to undertake monitoring and evaluation</p> <p>Absence of a county policy framework to guide monitoring and evaluation in the county</p> <p>absence of a standardized format for -submission of progress reports from departments</p>

					targets and with result matrix for results and implementation: 2 points.		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review evaluation reports for at least 3 large projects.	Maximum: 1 point. Evaluation done for at least three large projects: 1 point.	1	Non documentation and mapping of county projects. Inadequate equipment to carry out evaluations. Inadequate evaluation skills & knowledge.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	Weak linkages of ADP and budget to previous C-APR. Inadequate skills by line departments on linking planning and budgeting.
Key Result Area 3: Human Resource Management for Vihiga County							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.	Review approved staffing plan Review capacity Building Assessment / CARPS report <i>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i>	Maximum 3 points	1 0	<i>Absence of staff planning Framework in both the county executive and assembly</i> <i>Absence of Human Resource Development policy in the county (assembly & executive)</i> CARPS report in place but not fully implemented

			c) Have the annual targets in the staffing plan been met?	Targets met within +/- 10 %.			
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met.</p> <p>First self-assessment: Chief officers / heads of departments;</p> <p><i>2nd ACPA: all heads of units;</i></p> <p><i>future ACPAs: all staff (sample check)</i></p> <p>b) Skills and competency frameworks in place, and Job descriptions adhere to these</p> <p>First self-assessment: Chief officers / heads of departments;</p> <p><i>2nd ACPA: all heads of units;</i></p> <p><i>future ACPAs: all staff (sample check)</i></p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Review job descriptions and personnel records to match qualifications</p> <p>Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks.</p> <p>Review appointment, recruitment and promotion records</p>	Maximum score: 4 points	1 0 1	<p>Job descriptions in place but qualifications and competency requirements not met.</p> <p>Promotions stalled in the county assembly and in some executive departments</p>
3.3	Staff appraisal and performance management	Staff appraisals and	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review and annual evaluation.	Maximum score: 5 points. ¹	.0	Staff appraisal not fully implemented in the county executive and assembly

¹ Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.

	operationalized in counties	performance management	<p>b) Performance contracts developed and operationalized for CEC Members, Cos and Directors</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>b) Review county Public Service Board Records for signed performance contracts, quarterly reports and annual evaluation.</p> <p>c) Review re-engineering reports covering at least one service</p> <p>d) Review RRI Reports for at least one 100 day period</p>	<p>a: 1 point</p> <p>b:</p> <p>year 1 and 2: performance contracts signed: 2 points</p> <p>Year 3 onwards: performance contracts signed: 1 point quarterly reports and annual evaluations: 1 point</p> <p>c: 1 point</p> <p>d: 1 point</p>	<p>0</p> <p>1</p> <p>0</p>	<p>Performance contracting discussed but not implemented</p> <p>-</p> <p>-No RRI done due to budget constraints</p>
Key Result Area 4: Civic Education and Participation in Vihiga County							
4.1	Counties establish functional Civic Education Units	CEU established	<p>Civic Education Units established and functioning:</p> <p>(a) Formation of CE units</p> <p>(b) Dedicated staffing and</p> <p>(c) Budget,</p> <p>(d) Programs planned, including curriculum, activities etc. and</p> <p>(e) Tools and methods for CE outlined.</p>	<p>County Act, Art 99-100.</p> <p>Review relevant documentation to ascertain whether measures have been met</p>	<p>Maximum 3 points.</p> <p>CEU fully established with all milestones (a)- (e) complied with: 3 points.</p> <p>2-4 out of the five milestones (a-e): 2 points</p> <p>Only 1 met: 1 point.</p>	1	<ul style="list-style-type: none"> - Civic Education Unit established but inactive - No staff, curricula and budgetary allocations for Civic Education - Absence of policy guidelines on civic education in the county - Limited tools for Civic Education (posters, billboards, website) both in the executive and assembly
4.2		Counties roll out civic	Evidence of roll-out of civic education activities – (minimum 5 activities).	<p>County Act, art. 100.</p> <p>Examples of relevant evidence include engagements with NGOs to enhance</p>	<p>Maximum 2 points.</p>	2	<ul style="list-style-type: none"> - Series of civic education activities rolled out in the county

		education activities		CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Roll out of minimum 5 civic education activities: 2 points.		by CSOs , the county assembly, and the department of public administration
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Governments Act, Art. 96.</p> <p>Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.</p> <p>Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>Maximum 2 points.</p> <p>a: 1 point.</p> <p>b: 1 point.</p>	2	<p>County radio and website in place for the executive</p> <p>Communication officer in place but with weak institutional framework on civic education both in the assembly and executive</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and</p>	<p>PFM Act, Art. 137; County Act, 91, 106 (4), Art. 115.</p> <p>Review file copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	2	<p>Public participation engagements on planning and budgeting processes in place</p> <p>Post budgeting and planning public participation undertaken by the county assembly</p> <p>Guidelines on public participation not adhered to</p>

		<p>stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>Review list of attendances to establish that representation requirements were met.</p> <p>Review materials used to structure meetings</p> <p>Review minutes of meetings and resulting planning documents to identify links.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>			<p>Forums are structured, although sector working groups not effectively involved</p> <p>Public views and priorities documented</p>
4.5.	Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Review records of citizen's engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	Maximum points: 1 Compliance: 1 point.	0	C-APR not disseminated to the citizens
4.6	County core financial materials, budgets, plans, accounts, audit reports and performance assessments	<p>Publication (on county web-page, in addition to any other publication) of:</p> <p>i) County Budget Review and Outlook Paper</p> <p>ii) Fiscal Strategy Paper</p> <p>iii) Financial statements or annual budget execution report</p> <p>iv) Audit reports of financial statements</p>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page to see if copies of each document is available at time of self-assessment</p> <p><i>(N.B.) Publication of Budgets, County Integrated Development Plan and</i></p>	Maximum points: 5 points 9 documents available: 5 points 7-8 documents available: 4 points	4	<p>- County documents published and uploaded in the county website</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p>

		published and shared	<p>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>ix) County citizens' budget</p>	<i>Annual Development Plan is covered in Minimum Performance Conditions)</i>	<p>5-6 documents available: 3 points</p> <p>3-4 documents available: 2 points</p> <p>1-2 documents available: 1 point</p> <p>0 documents available: 0 point.</p>		<p>-</p> <p>-</p> <p>-</p> <p>- County citizens budget not in place</p>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	<p>County Act, Art. 23.</p> <p>Review gazetted bills and Acts, etc.</p> <p>Review county web-site.</p>	<p>Maximum 2 points</p> <p>Compliance: 2 points.</p>	2	All Bills published and uploaded in the county website
Result Area 5. Investment Implementation & Social and Environmental Performance for Vihiga County							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	<p>The % of planned projects (in the ADP) implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Average implementation progress across sampled projects.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports,</p>	<p>Maximum 6</p> <p>More than 90 % implemented: 6</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p>	2	Mismatch between planning and budgeting

			<p><i>contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>quarterly reports on projects, M&E reports etc.</p>	<p>If no information is available on completion of projects: 0 point will be awarded.</p>		
5.2	<p>Projects implemented according to cost estimates</p>	<p>Implementation of projects and in accordance with the cost estimates</p>	<p>Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).</p>	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	<p>Maximum 5 points</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	2	<p>Reports on budget expenditure not accurate due to failure to implement planned projects</p>
5.3	<p>Maintenance</p>	<p>Maintenance budget to ensure sustainability</p>	<p>Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which</p>	<p>Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p>	<p>Maximum 4 points</p> <p>Maintenance budget is more than 5 % of capital budget</p>	1	<p>Inadequate knowledge in project management.</p>

			have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	and sample projects catered for in terms of maintenance allocations for 2-3 years after: 4 points More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 3 points All 100 % of sample done in accordance with framework for all projects: 3 points 80-99 % of projects: 1 points	0	1.Lack of technical capacity to carry review on EIA/EMP related investments 2.Inadequate competent staffing 3.Lack of necessary equipment to undertake the works a). Laptops b). necessary software c). Printers c). UPS d). GPS e). Noise detectors f). Digital Cameras 4.Lack of budgetary support for EIA/EMP activities
5.5	EIA /EMP procedures	EIA/EMP procedures	Relevant safeguards instrument Prepared: Environmental and Social Management Plans,	Sample 5-10 projects	Maximum points: 2 points	0	1.Lack of technical capacity to prepare safeguard instruments

		from the Act followed.	Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.		All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points		for Environmental and Social management plans 2.Lack of technical capacity to carry EIA/EMP 3.Lack of budgetary support by policy makers for ESIA/ESMP activities
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Indicator not assessed in first self-assessment				
					Total Maximum Score: 100 points.	46	

Annex 2: ACPA Gap analysis for Vihiga County

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
PFM	Financial reporting and accounting	MPC 2 – Financial Statements (timeliness)	Yes/no						
		PM 1.7 – Financial Statements (quality)	1	0	Poor connectivity of the IFMIS System	2	Head of treasury	Technical assistance and on the job learning structured learning event	National Treasury-Financial reporting and IFMIS
					Inadequate Knowledge on reporting	1			
					Inadequate knowledge on CM and GL modules of IFMIS	1			
		Inadequate equipment and infrastructure(website) in the assembly and executive		1	Equipment				
	PM 1.6 –budget implementation reports	2	0	Poor connectivity of the IFMIS System in the assembly and executive	3	Head of treasury	Technical assistance and on the job learning structured learning event	National Treasury-IFMIS/FRU	
				Inadequate skills on reporting	1				
				Inadequate knowledge on CM and GL modules of IFMIS	1				
			Inadequate equipment and	2					

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					infrastructure (website).				
		PM 1.8 – monthly reports	2	1	Inadequate Knowledge on reporting	1	Head of treasury	structured learning event	National Treasury- Financial reporting and IFMIS
		PM 1.9 Asset register	1	1					
	External Audit	MPC 3 – Audit opinion	Yes/no						
		PM 1.12 – Audit queries (amount)	2	0	1. Capacity gaps in terms of accounting and reporting by departments.	1	Head of Internal Audit	Structured learning event	National Treasury- Internal audit department
		PM 1.13 Audit queries (reduction)	1	1	Reporting and accounting by departments is poor Audit risk assessment	2	Head of Internal Audit	Structured learning event	National Treasury- Internal audit department
		PM 1.14 Audit follow-up	1	1	Audit Response from department		Head of Internal Audit	Structured learning	External Auditors
	Budget	MPC 4 – annual planning documents	Yes/no						
		PM 1.1 – Budget format	2	1	1.Lack of technical knowledge on hyperion module 2.Lack of equipment	1	Director Budget (CE) Principal fiscal Analyst(CA)	Technical assistance and on the job learning Equipment	National Treasury- IFMIS department
		PM 1.2 – Budget process	3	3					
		PM 1.3 – Budget credibility	4	0	Weakness in budget expenditure tracking	2	Head of budget	Structured learning event	National Treasury- Budget department
	Procurement	MPC 6 – procurement plan	Yes/no						

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
		PM 1.15 – procurement procedures	6	2	2. Not all the IFMIS steps are adhered to. 1.Capacity gaps in preparation of reports 3. Capacity gap in terms of filing and inadequate storage space.	1	Head of Procurement	Structured learning event Technical assistance and on the job learning	National Treasury-Procurement department
	Revenue enhancement	PM 1.4 – Revenue collection automation	2	1	2. Capacity gaps in automation of revenue collection	1	Receiver of revenue	System development and rollout	National treasury
		PM 1.5 – Revenue collectors’ sensitization on accountability and transparency	1	0	1. Leakages in revenues collected	1	Receiver of revenue	Learning and knowledge exchange platform	National treasury
	Internal Audit	PM 1.10 Internal Audit reports	1	0	1.Capacity gaps in audit risk management , audit standards, audit standards and mapping both in the assembly and executive 3. inadequate equipment in terms of computers		Head of Internal Audit	Structured learning event Guidelines and regulations	National treasury
		PM 1.11 Internal Audit Committee	1	0	. Non -functional audit committees	1	Head of Internal Audit	Learning and Knowledge exchange platform	Government printer

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
								Structured learning event	
		PM 1.1 Risk Mapping	1		capacity gaps of departmental audit staff on Profiling in departments County staff trained on risk control and management	1	Head of Internal Audit	Structured learning	Internal Audit Office
Planning and M&E	M&E	PM 2.1 – Planning and M&E unit	3	2	1. M and E unit in place but framework not established. 2. Inadequate equipment i.e. laptops, printers, cameras and GPS machines. 3. No linkages between the CIMES and the NIMES 4. Inadequate skills by designated line M&E officers to carry out M&E activities.	1	Director Economic planning, County Secretary, clerk of the assembly	System development and roll out	MOPD-MED & EDCCD
		PM 2.2 – M&E committee	1	0	1.Existing county committee inactive 2.Departmental committees require training and strengthening	1	Director Economic planning,, clerk of county assembly	Structured learning event Learning and knowledge exchange platform.	MOP-MED KSG

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					3.No committees at the sub-county, ward and village levels				
		PM 2.7 – Evaluation of CIDP projects	1	0	1. Non documentation and mapping of county projects. 2. Inadequate equipment to carry out evaluations. 3. Inadequate evaluation skills & knowledge.		Director Economic planning, clerks of county assembly	Structured learning	MOP-MED
		PM 2.8 - link from APR to ADP	1	0	1. Weak linkages of ADP and budget to previous C-APR. 2. Inadequate skills by line departments on linking planning and budgeting.	1	Chief Officer Finance, clerk of the county assembly	Structured learning.	MOPD-MED & EDCD
	Planning	PM 2.3 – CIDP	3	0	Capacity building of County officers on the importance of implementing projects within the CIDP. Inadequate capacity by line departments &	1	Director Economic planning, clerk of the county assembly	Structured learning	MOPD-EDCD

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					public to prioritize projects.				
		PM 2.4 – ADP	4	2	1. Insufficient baseline data to help in project planning and costing. 2. Lack of ADP guidelines by time of self-assessment	1	Director economic planning.	Structured learning	MOPD-EDCD
		PM 2.5 – link CIDP, ADP and budget	2	0	1. Weakness in linking budget making to CIDP 2. ADP projects not costed	1	Director economic planning	Structured learning	MODP
		PM 2.6 – Annual progress report	5	2	1. Weak institutional capacity to undertake monitoring and evaluation 2. Absence of a county policy framework to guide monitoring and evaluation in the county 3. Late or non-submission of progress reports from departments due to capacity gaps in	1	Director economic planning	Structured learning.	MODP

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					documentation and reporting				
HRM	Staff planning	PM 3.1 – staffing plans	3	1	1. Capacity gaps of staff 2. CARPS report is present although not fully implemented 3. Budget constraints	1	Directors H.R	System development and rollout	D P M S
		PM 3.2- Succession Planning							
	Competency framework	PM 3.2 – job descriptions	4	0	There is a Gap in recruitment, placement and skill assessment	1	Director HR	Structured learning event	D P M S
	Performance Management	PM 3.3 – appraisal and performance contracting	5	0	1.No staff appraisal system put in place 2.Performance outstanding discussed but not put in place due to budget constraints	1	Director HR	Structured learning event	D P S M
		PM. 3.4 Institutionalize RRI in public Service		0			Director Public service/ Director legal service in the assembly		
		PM. 3.5 Establish guidance and Counselling in County government		0		Co Public Service and Administration			
		PM undertake pay and benefits reforms in the county government				Director Public service/ Director legal service in the assembly			
Civic Education and Public Participation	Civic Education Institutional Framework	PM 4.1 – Civic Education Unit	3	0	- establishment of CEU - staffing - budget - implementation of civic education guidelines and curriculum	1	Director Public service/ Director legal service in the assembly	Structured learning Peer to peer (knowledge sharing between counties) Technical assistance	MOD&P
		PM 4.2 – formulation of Civic Education and public Participation guidelines	2	0	Absence of civic education policy to guide	1	Director Public service/ Director legal service in the assembly	Learning and knowledge exchange platform	MOD&P

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					civic education in the county				
	Participation systems and structures	PM 4.3 – communication framework	2	1	Absence of a communication strategy in the county	1	Director Public service/ Director legal service in the assembly	System development and rollout	MoPD
		PM 4.4 – Few public Participation forums	3	2	Budgetary constraints and absence of an office designated to coordinate public participation activities in the county	1	Director Public service/ Director legal service in the assembly Director Public service	Learning and knowledge exchange platform	MODP
		PM 4.5 – Feedback mechanisms	1	1	Unstructured Citizens feedback given mostly through public barazas	1	Director Public service	Learning and knowledge exchange platform	
	Transparency	PM 4.6 – core documents published	5	3	Capacity gaps in reporting and publishing.	1	Director ICT	System rollout and development Structured learning event	
		PM 4.7 – bills published	2	2	Bills published but not accessible to the public		DIR ICT	Published bills subjected to public participation	
		PM 4.8 -Sign Boards Erected			Sign boards not erected in all county works to improve accountability		Director Public Works	Publicity of county government programmes	

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
Project implementation and social and environmental safeguards	Environmental and social systems	MPC 8 - Environmental and Social Safeguards Systems	Yes/no						
		PM 5.4 – environmental and social audit reports		0	1.Lack of technical capacity to carry review on EIA/EMP related investments	1	County Director Environment	Structured learning	NEMA KSG
					2.Inadequate Environmental Technical staff	1		Structured learning	NEMA KSG
					3.Lack of necessary equipment and tools to undertake the works a). Laptops b). necessary software c). Printers d). UPS e). Noise detectors f). Digital Cameras	2		Equipment	NEMA
	PM 5.5 – environmental management plans	2	0	lack of environmental knowledge by top management of both county and assembly	1	County Director Environment	Structured learning	NEMA KSG	
Grievance redress	MPC 9 - Citizens' Complaint system	Yes/no							
Investment performance	MPC 5 – adherence with investment menu	Yes/no							

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
	and management	PM 5.1 – project implementation rate	6	2	Mismatch between planning and budgeting	1	Director economic planning	Structured learning	MOPD. National treasury
		PM 5.2 – implementation within budget	5	2	Reports on budget expenditure not accurate due to failure to link the budgets to plans.	2	Head of budget	Structured learning	MOPD. National treasury
		PM 5.3 – Maintenance budget	5	1	Inadequate knowledge in project management.	1	Director economic planning	Structured learning	MOPD- ECD
		PM 5.6 – Value for Money	0						Not assessed in first self-assessment
		Add rows for additional project implementation indicators as relevant							

Annex 3: FY 2016/17 County Capacity Building Plan for Vihiga County

The capacity building plan is broken down by result area, as shown in the tables below. Within each result area, a wide range of planned activities that will jointly address the capacity challenges, as per the sub-headings in each table are depicted.

Key Results Area 1: PFM for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
BUDGET													
Vihiga/PFM/001	Training on Budgeting (Hyperion module)	PM 1.1	Identification of trainees and trainers Agreeing on modalities Carrying out of training	Technical Assistance	Director Budget Principal Fiscal Analyst	Sept 2017	Dec. 2017	2.45M		GOK, Development partners County Treasury	Officers trained on Hyperion module	CE 7 CA 5	Training report Invitation letters Attendance list
Vihiga/PFM/002	Purchase of laptops to enhance financial reporting	PM 1.1	Identification of laptop specification request for tendering Procurement process.	Equipment	County treasury	Sept 2017	Dec 2017	1M		GOK, development partners County Treasury	Laptops purchased	CE 7 CA 5	Tender reports Stores ledger Invoice Delivery Note
REVENUE													
Vihiga/PFM/003	Purchase of revenue automation equipment	PM 1.4	Identification of specification request for tendering Procurement process	Equipment	County treasury	Sept 2017	Dec 2017	3.3M		GOK, County Treasury Development partners	Revenue equipment purchased	CA 8 CE22	Tender reports Stores ledger Delivery Notes Invoice.
Vihiga/PFM/004	Benchmarking on automated revenue collection	PM 1.5	Identification of trainees and venue to visit Agreeing on modalities with	Learning and knowledge exchange platform	County treasury	Jan 2018	March 2018	1.5M		GOK, County Treasury Development partners	Revenue staff benchmark on revenue	CE 7 CA 3	Benchmarking tour report list of attendees

			the place to visit Processing of officers allowances and means of transport								collection automation		
FINANCIAL REPORTING AND ACCOUNTING													
Vihiga/PFM/005	Training on financial reporting and accountability	PM 1.6 PM 1.7 PM 1.8	Identification of trainees and trainers Agreeing on modalities for training Processing of officers allowances and means of transport	Structured learning event	County treasury	Sept 17	Dec 17	2M		GOK, Development partners County Treasury	Accounting staff capacity built on financial reporting and accountability	CE 13 CA 2	Training reports Attendance list
Vihiga/PFM/006	Training on AR, CM and GL modules and Accounting Standards	PM 1.6 PM 1.7	Identify the trainees Identify the key resource persons Plan and execute the training	Technical Assistance	Head of Treasury	Jan 18	March 18	2M			Training on Financial reporting conducted	CE13 CA2	Training report Attendance list Invitation letters
PROCUREMENT													
Vihiga/PFM/007	Structured learning on IFMIS, preparation and consolidation of procurement plans and reporting	PM 1.15	Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning event	County treasury	April 2018	June 2018	2 M		GOK, Development Partners, County Treasury	Staff trained on the application of IFMIS in procurement	CE 10 CA 2	Training reports Attendance list
	Capacity build procurement officers on public procurement and disposals guidelines, the PFMA and other government regulations		Identification of trainers and trainees	Structured learning	County Treasury	Oct 2017	Dec 2017	1M		GOK, Development Partners, County Treasury	Procurement staff trained on government regulations	CE 10 CA 2	Training report Attendance list

External AUDIT													
Vihiga/PFM/008	Structured learning event on audit response and reporting by officers	PM 1.10	Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning event	County treasury	Jan 2018	March 2018	1.5M		GOK, Development Partners, County Treasury	Accounting officers trained on Audit response	CE 10 CA 2	Training report Attendance list
Internal AUDIT													
Vihiga/PFM/009	Training on Audit standards, Assets management and control	PM 1.12 PM 1.13	Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning event	Head of Internal Audit	Oct 2017	March 2018	1.5M		GOK, Development Partners, County Treasury	Audit staff training conducted	CA2 CE7	Training report Attendance list
	Training on Risk Management,	PM1.10	Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning	Head of Internal Audit	Oct17	Feb18	1.5M		GOK, Development Partners, County Treasury	Audit staff training conducted	CA2 CE7	Training report Attendance list
	Induction of County Audit Committee		Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning	County treasury	Sep 2017	Dec 2017	1M		GOK, Development Partners, County Treasury	Audit Committee trained	CE 7 CA 5	Training report Attendance list

Key Results Area 2 Planning Monitoring and Evaluation for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ^{6?} (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
COUNTY PLANNING													
Vihiga/EP/01	Capacity building of 40 HODS on the	PM 2.3 PM 2.4 PM 2.5	Selection of stakeholders and TOTs	Structured learning.	Economic planning.	Sept 2017	Dec. 2017	3M		GOK, Development Partners,	HODS capacity built on	CE 30 CA 10	List of nominees

	preparation of Quarterly reports and C-APR		Identification of venue Invitations Preparation of members allowances							County treasury	preparation of progress reports		Workshop report
Vihiga/EP/ 02	Development 2018-2022 of the CIDP	PM 2.6	Preparation of action plan. Nomination of departments representatives Sensitization on APR and ADP preparation and linkages of APR, ADP, CIDP and budgeting.	Structured learning.	Economic planning	Sept 2017	Dec. 2017	1.5 M		GOK, Development Partners, County Treasury	CIDP developed	1	Action plans, attendance list, training report
Vihiga/EP/03	Procurement of office equipment (M&E unit).	PM 2.7 PM 2.1	Requisition Procurement process	Equipment	Economic planning	Jan2018	March 2018	0.5M 0.25M 0.5M 0.3M		GOK, Development Partners, County Treasury	Office equipment procured; laptops, camera GPS workstation	5 5 5 2	Procured equipment Asset register Tender minutes Delivery notes

COUNTY MONITORING AND EVALUATION

Vihiga/EP/04	Training on Result based M&E officers on the CIMES and NIMES (M&E committees, HoDs)	PM 2.2 PM 2.7	Selection of stakeholders and TOTs Identification of venue Invitations Preparation of members allowances	Structured learning.	Economic planning	Sept 2017	Dec.2017	1.5M		-	Officers trained on RBM	30 CE 10 CA	List of attendees training report
	Undertaking RBM&E course at KSG Nairobi	PM 2.2 PM 2.7	Identification of officers	Structured learning	Economic planning	Sept 2017	Dec. 2017	0.7M		-	Officers trained on RB M&E	10 CE 5 CA	List of officers Training report certificate

LINK PLANNING – BUDGETING

VHG/EP/06	Training of officers and the sector working groups on Linking planning to budgeting and the MTEF	PM 2.8	Identify Participants Identify facilitators Training on P2B	Structured learning	Director Economic planning	October 2017	December 2017	1M		GOK, Development Partners, County Treasury	10 officers trained	12 CE 8 CA	List of participants training report
	Review of the indicators handbook	PM 2.8	Identify Participants Identify facilitators to review the handbook	Technical assistance	Director Economic planning	October 2017	December 2017	1.5M		GOK, Development Partners, County Treasury	County Indicator Handbook prepared	40 CE 15 CA	List of participants training report
	Training of Budget & Appropriation Committee) on PBB	PM 2.8	Identify Participants Identify facilitators Training on PBB	Structured learning	Director Economic planning	October 2017	December 2017	1M		GOK, Development Partners, County Treasury	MCA's trained on P2B	7 CE 5 CA	List of participants training report

Key Results Area 3 Human Resources Management for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted ³	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
STAFFING PLANS													
Vihiga/HRM/001	Development of a system on staff planning and management	PM 3.1	System identification Procuring Installation Rolling out	System development and rollout	Directors HRM assembly and executive	Jan 18	March 2018	1.5M	0	GOK, Development Partners, County Department of Public Service	Staff planning System developed and rolled out	1	System rollout report

Vihiga/HRM/002	Capacity building of 10 officers on appraisals, performance contracting	PM 3.3	Identification of trainees and trainers Sourcing of the venue Invitation of trainees Processing of allowances	Structured learning event	Director HRM	July 2017	Sept 2017	0.5 M	0	GOK, Development Partners, County Department of Public Service	Staff capacity built on Performance Contracting	5 CE 5 CA	Workshop report Attendance sheet
	Development of a succession plan		Development of a succession plan policy	Structured learning	Director HRM	Oct. 2017	Dec2017	1 M		GOK, Development Partners, County Department of Public Service	Succession Policy Plan Developed	1	Succession plan policy

COMPETENCY FRAMEWORK

Vihiga/HRM/004	Performance assessment	PM	Work assessment survey	-System Development	HRM	Jan 2017	March 2018	1 M	0	GOK, Development Partners, County Department of Public Service	Performance appraisal/Customer satisfaction done	2	Customer feed backs (suggestion box) Performance Assessment Report
	Skills inventory in the county government	PM	Training needs assessment, Develop a skills inventory in the county	Systems development	Director HRM	Jan 2018	March 2018	1,014,350	0	GOK, Development Partners, County Department of Public Service	Assessment Report	1	Report prepared

PERFORMANCE MANAGEMENT

	Institute performance contracting in public service	PM 3.3		Technical Assistance	CO Public Service	Sept 2017	Dec 2017	0.5M	0	GOK, Development Partners, County Department of Public Service	Performance contracting done	10 CA 10 CE	Performance contracting report
	Institute Results Based Management in public Service	PM 3.3	Train staff on Performance Appraisal , performance contracting systems for	Structured learning	CO Public Service	JAN	MARCH 2018	0.5M		GOK, Development Partners, County Department of Public Service	Performance appraisal done	10 CA 10 CE	Training report. List attendance

			the executive and assembly										
	Strengthen staff welfare, work place safety ,Guidance and counselling in the county government Departments		Training on guiding and counselling , staff welfare and workplace safety for the executive and assembly	Structured learning	CO Public Service	Sept	Dec 2017	0.5 M		GOK, Development Partners, County Department of Public Service	Staff trained on guidance and counselling, staff welfare management, and occupational, health and saff	5 CA 5 CE	Training reports , list of participants
	Poor Staff records and data management system		Training on records management, purchase of HRMIS , & Computers in the executive and assembly	Structured learning	CO Public Service	APR	JUNE 2018	1M		GOK, Development Partners, County Department of Public Service	Job evaluation and branding done	1 CA 1 CE	Evaluation Report

Key Results Area 4: Civic Education and Public Participation for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
CIVIC EDUCATION													
	Establishment of civic education unit	PM 4.1	-Establishment of a CEU and deployment/recruitment of staff -Training of the staff on the civic education guidelines	Structured learning event	County Secretary , clerk of the assembly	Sept 2017	Jan 2018	1.5 M	0	GOK, Development partners, county Department of Public Service	-CEU established	1	CE Unit formation report
	Bench marking on Civic	PM 4.2	Learning and knowledge exchange platform	Identification of participants	County secretary	Jan 2018	March 2018	1 M	0	GOK, Development partners, county	Bench marking tour done	1	Bench marking tour report photographs

	education framework			Identification and securing place to meet Organizing for transport and allowances of participants Invitation						Department of Public Service			
	Development of communication framework	PM 4.3	System rollout and development	-computers and ICT equipment and software -networking and ICT equipment and software installed and operationalized	Director communication	July 2017	Dec 2017	2M	0	GOK, Development partners, county Department of Public Service	- Networking and ICT equipment in place	1	communication development report

Additional Focus Area Project Implementation – Environmental and Social Safeguards

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
INVESTMENT PERFORMANCE AND MANAGEMENT													
VHG/EP/001	Training officers and the SWG on project management and budget cycle	PM 5.1 PM 5.2 PM 5.3	Identification of trainees and trainers Sourcing of the venue of trainees Processing of allowances	Structured learning	Budget officer CA and CE	Sept 2017	Dec. 2017	1.5 M	-	-	Officers trained on project management and budget cycle	10 CA 30 CE	Attendance sheet Training report
ENVIRONMENT AND SOCIAL SYSTEM													
VHG/ENV/01	Environmental and Social Safeguards Systems	PM 5.4	Undertake consultancy services to Carry out mentorship on preparation of environmental	Technical assistance	Environment, Water, Natural Resources and Forestry	December, 2017	March, 2018	1 M		KDSP	Safeguard documents prepared and ratified (policy, regulations, County	CA 3 CE 4	No. of Ratified documents

			safeguard systems to policy makers(committee on environment-County Assembly, CECM , CO environment) and technical staff								Environment committee gazettement)		
VHG/ENV/02			Capacity build policy makers and Environment committee on Environmental and social safeguard systems	Structured learning	Environment, Water, Natural Resources and Forestry	December, 2017	March, 2018	1M	-		Policy makers capacity built on Environmental issues COUNTY ASSEMBLY COMMITTEE MEMBERS ON ENVIRONMENT CECM – CHIEF OFFICERS – DIRECTORS-	6 3 3 3	ATTENDANCE LIST TRAINING REPORT
VHG/ENV/03	Environmental and social audit reports	PM 5.4	Lack of technical capacity to carry review on EIA/EMP related investments	Structured learning	Environment, Water, Natural Resources and Forestry	July, 2017	June, 2018	0.5M	-		Technical staff trained on EIA/EMP	5 CA 5 CE	Training report
VHG/ENV/04	Environmental and social audit reports	PM 5.4	Inadequate Environmental Technical staff	Structured learning	Environment, Water, Natural Resources and Forestry	July, 2017	June, 2018	0.5M	-		Technical staff trained on Environmental management and GIS	5	TRAINING REPORT
VHG/E&S/05	Environmental and social audit reports	PM 5.4	Lack of necessary equipments and tools to undertake the works a). Laptops b). necessary software	Equipment	Procure necessary equipment	July, 2017	February, 2018	1M	-		Equipment procured a)Laptops and software b)Printers c) UPS d)GPS e)Noise detector s	5 1 1 5 5	Copies of S13, S11

			c), Printers c). UPS d). GPS e). Noise detectors f). Digital Cameras								f). Digital Cameras g)desktop computers with programs	5 2	
VHG/ENV/06	Environmental management plans	PM 5.5	Train Top Management Of Both County And Assembly On Environmental And Social Issues	Structured learning	Environment, Water, Natural Resources and Forestry	July, 2017	June, 2018	1M	-		Technical staff trained on preparation of safeguard instruments for Environmental and Social management plans	10 CE 5 CA	ATTENDANCE LIST TRAINING REPORT

Approval of CB Plan:

SIGNED BY THE NCBF CB FOCAL PERSON

Name:

.....
.....

Title:

Signature:

.....
.

Date:

.....
.....

SIGNED BY THE COUNTY SECRETARY

Name:

.....
....

Title:

.....
.....

Signature:

.....
.

Date:

.....
.....