

COUNTY GOVERNMENT OF VIHIGA



CAPACITY BUILDING PLAN FOR VIHIGA COUNTY KENYA DEVOLUTION SUPPORT PROGRAMME

July 2018

Contents

Annex 1: Self-Assessment Tool	3
Performance Measures	8
KRA 1: Public Financial Management for Vihiga County.....	8
Key Result Area 2: Planning and M&E for Vihiga County	14
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.....	26
Annex 3: FY 2016/17 County Capacity Building Plan for Vihiga County	33
Key Results Area 1: PFM for Vihiga County.....	33
Key Results Area 2 Planning Monitoring and Evaluation for Vihiga County	37
Key Results Area 3 Human Resources Management for Vihiga County	Error! Bookmark not defined.
Key Results Area 4: Civic Education and Public Participation for Vihiga County	Error! Bookmark not defined.

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

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	<p>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.</p> <p>Transitional arrangements:</p> <p>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:</p> <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 	<p>Audit reports from Office of the Auditor General.</p> <p>Timing: refers to audit of financial statements of the most recent completed fiscal year</p>	
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).	<p>CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.</p> <p>Timing: refers to plans for the current FY</p>	
Use of funds in accordance with Investment menu				

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
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	<p>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.</p> <p>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 the current FY, and the actual usage for the previous FY.</p>	Yes
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.	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p>The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p>	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	<p>Core staff in place as per below list, and have relevant qualifications:</p> <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), 	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	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"> • 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 	<p>qualifications required in the schemes of service.</p> <p>Timing: staff that are at the point of time for the ACPA.</p>	
Environmental and social Safeguards				
<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</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</p>	Yes

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
	process (free, prior and informed consultations – FPIC)		expanded grant menu (i.e. in the 3 rd AC&PA, see the previous column for details).	
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							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS up-loads, the CPAR, 2015.</p> <p>The version of the budget approved by the assembly should be the Program Based Budget, not the printed estimates by vote and line item (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>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	1	<p>Budget current prepared on excel sheet</p> <p>Capacity gaps exist in use of Hyperion module</p>
1.2		Budget process follows clear budget calendar	<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>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</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p>	2	<p>Absence of sector working groups to steer the planning and budgeting processes</p> <p>Absence of standardized guidelines on the preparation of the county Budget and outlook paper. the Fiscal strategy 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 amendments by 30th June latest.</p>	<p>15thOctober 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>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns 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 2017/2018 (from financial statements) by total budget for FY 2017/18</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</p>	0	There exist capacity gaps in evaluation of projects.

					point. More than 20 %: 0 point.		
<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.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	1	Most revenue streams not automated Most revenue streams payment in cash
1.5		Increase on annual basis in own source revenues (OSR).	% 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.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	Persistent decline in own revenue collection in successive years
<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).	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. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	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. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Max. 2 points. (a &b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	1	Inadequate equipment i.e. computers and printers Capacity gaps on reporting and use of IFMIS No summary of revenue, expenditure and progress report published.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements	Max. 1 point.	0	Capacity gaps in terms reporting Lack of equipment ie laptops/computers for working.

			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.	provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. 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.	All requirements met: 1 point		
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes): a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	Max. 2 points. If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	0	Gaps in preparation of monthly expenditure and reconciliation reports
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 Second year 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.	0	The asset register not up dated Assets not tagged Board of survey requires capacity building in asset appraisal

		<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.	0	Training in reporting at department at level On job training of audit committee members on audit procedures and report writing
1.11		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. 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.	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	Review of internal audit policy and charter Acquisition of ACL system Training of audit committee , audit officers and heads of sections on audit procedures and reporting
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	1
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	0	Capacity enhancement on risk management and controls

					year or if there are no audit queries: 1 point.		
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	Reports not tabled audit committees
	<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</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>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>1</p> <p>0</p> <p>1</p> <p>0</p>	<p>Continuous trainings required in use of IFMIS and reporting</p> <p>Training on procurement regulations, procedures , Documentation and the PFMA</p> <p>Inadequate storage space.</p>

			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)	Check files on sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: 1 point	1	
Key Result Area 2: Planning and M&E							
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated in one) established. 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 c) Budget is dedicated for both planning and M&E.	Review staffing structure, organogram, job descriptions and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	Max 3 points a: 1 point b: 0 point c: 1 Point	1 0 1	M and E unit in place but with a weak framework . No designated M&E desk Officers in the line department/ Budget not isolated for M &E functions
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	Existing county committee inactive Departmental committees require capacity building and strengthening No committees at the sub-county, ward and village levels
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix,	CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP - CIDP guidelines, 2013, chapter 7).	Maximum: 3 points A: 1 point B: 1 point C: 0 point	1 1 0	Capacity building of stakeholder on the significance of the funding CIDP Need for mid-term review of the CIDP

			key performance indicators included; c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	Compare annual financing requirement with total resource envelope for the current year.			
2.4		ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	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 1 st September of each year Check the ADP against the PFM Act	a): 1 point. b) All issues from A-H in PFM Act: 3 points 5-7 issues: 2 points 3-4 issues: 1 point	1 1	SWG not in place maiden the planning and budget processes
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)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. 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.	A: 1 point B: 1 point	0 0	Capacity gaps in linking budget making to CIDP
2.6	Monitoring and Evaluation systems in place and used, with	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 c) C-APR includes clear performance progress	Check approved C-APR document for date of submission. Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is	Maximum: 5 points. a) C-APR produced = 2 points	2	Weak reporting framework from departments Capacity gaps exists in departments in review of programmes and preparation of progress reports

	feedback to plans		against CIDP indicator targets and within result matrix for results and implementation.	published separately, not as part of the C-ADP, the county still qualifies for these points)	b) C-APR produced by end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.	0 0	
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.	0	Non documentation and mapping of county projects. Need to prepare a indicators hand book to track the implementation of the CDP
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	Capacity gaps in linkages of ADP and budget to previous C-APR
Key Result Area 3: Human Resource Management							
3.1	Staffing plans based on functional and	Organizational structures	a) Does the county have an approved staffing plan in place, with annual targets?	Review approved staffing plan	Maximum 3 points	0	<i>Weak institutional Framework in HRM Department</i>

	organization assessments	and staffing plans	<p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Review capacity Building Assessment / CARPS report</p> <p><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></p> <p>Targets met within +/- 10 %.</p>		0	<p><i>Absence of Human Resource training manual in the county</i></p> <p>Weak performance management framework</p> <p>-</p>
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</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>	Maximum score: 4 points	0	<p>.Absence of staffing plan in the county government</p> <p>Skills inventory not up-dated</p> <p>Job descriptions not clear/documented</p>
						1	

			promotion records available	Review appointment, recruitment and promotion records			
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal process developed and operationalized.</p> <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>a) Review staff appraisal, mid-year review and annual evaluation.</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>Maximum score: 5 points.¹</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</p> <p>quarterly reports and annual evaluations: 1 point</p> <p>c: 1 point</p> <p>d: 1 point</p>	<p>. 0</p> <p>0</p> <p>0</p> <p>0</p>	<p>Weak staff appraisal system in place</p> <p>Performance contracting discussed but not implemented</p> <p>-No service re-engineering in place</p> <p>-No RRI done due to budget constraints</p>
Key Result Area 4: Civic Education and Participation							
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>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</p> <p>(a)- (e) complied with: 3 points.</p>	0	<p>- Civic Education Unit established but integrated within the department of public service and administration</p> <p>- No staff and budgetary allocations for Civic Education</p>

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

			(d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.		Absence of manuals on civic education in the county - Absence of tools for Civic Education - No furniture and equipment
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples of relevant evidence include engagements with NGOs to enhance 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.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	0	- Few civic education activities rolled out in the county
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	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.) b) Counties have designated officer in place, and officer is operational.	County Governments Act, Art. 96. 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. 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.)	Maximum 2 points. a: 1 point. b: 1 point.	0	There is no system put in place for public participation due to absence of a public participation policy in the county There is no officer designated to oversee public participation activities
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the	PFM Act, Art. 137; County Act, 91, 106 (4), Art. 115. Review file copies of Invitations and minutes from meetings in the forums	Maximum 3 points.	1	Absence of a public participation policy on planning and budgeting Resource constraints limit the number of public forums held

		<p>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 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>to establish that relevant forums were held.</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>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>		
4.5.	Citizens' feed back	<p>Citizens feedback on the findings from the C-APR/implementation status report.</p>	<p>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).</p>	<p>Maximum points: 1</p> <p>Compliance: 1 point.</p>	0	- Unstructured Citizens feedback given mostly through public barazas

4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <ul style="list-style-type: none"> i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and awards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget 	<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 Annual Development Plan is covered in Minimum Performance Conditions)</i></p>	<p>Maximum points: 5 points</p> <p>9 documents available: 5 points</p> <p>7-8 documents available: 4 points</p> <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>	1	- Capacity gaps in reporting and publishing
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 subjected to public participation
Result Area 5. Investment Implementation & Social and Environmental Performance							

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 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>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, quarterly reports on projects, M&E reports etc.</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> <p>If no information is available on completion of projects: 0 point will be awarded.</p>		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	<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>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>	2	<p>Reports on budget expenditure not accurate due to failure to link the budgets to plans.</p> <p>Capacity gaps in the project management committees on appraisal and projects management</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>	Below 60%: 0 points.		
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<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>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.</p>	<p>Maximum 4 points</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 4 points</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.</p>		No Budgetary allocation on projects for sustainability or maintenance
5.4	Screening of environmental	Mitigation measures on ESSA	Annual Environmental and Social Audits/reports	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 3 points		

	1 social safeguards	through audit reports	for EIA /EMP related investments.		All 100 % of sample done in accordance with framework for all projects: 3 points 80-99 % of projects: 1 points		
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instrument Prepared: Environmental and Social Management Plans, 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's /ESMPs have been prepared and approved safeguards provisions from part of the contract.	Sample 5-10 projects	Maximum points: 2 points All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points		Some county projects implemented without going through EIAs Limited capacity in the county to carry out EIAs
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.		
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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	1.Capacity gaps in terms reporting 2. Lack of equipment ie laptops/computers for working	1	Principal finance officer	Technical assistance and on the job learning and structured learning event	National Treasury- Financial reporting and IFMIS
		PM 1.6 –budget implementation reports	2	0	2. Lack of equipment 1.Capacity gaps in preparation of expenditure review reports 3. No published summary of revenue, expenditure and progress reports	1	Head of Budget and expenditure control	Technical assistance and on the job learning and structured learning event	National treasury- Budget department
		PM 1.8 – monthly reports	2	0	Reports from IFMIS do not tally with cash books in the departments	1	Principal Finance Officer	On the job learning and structured learning event	National Treasury- Financial reporting and IFMIS
		PM 1.9 Asset register	1	0	Asset management system required Tagging of county government assets	1	Head of internal Audit	Guidelines and regulations	National Treasury Technical Assitance
	External Audit	MPC 3 – Audit opinion	Yes/no						
		PM 1.12 – Audit queries (amount)	2	1	1.Capacity gaps in audit risk analysis and control	1	Head of Internal Audit	Structured learning System roll out	National Treasury- Internal audit department

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 1.13 Audit queries (reduction)	1	0	Capacity enhancement required on audit reporting and auditing processes		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.capacity gaps in use of Hyperion module 3.Unreliable internet connectivity 2.Lack of equipment	1 and 2	Head of Budget and expenditure control	Structured learning event Technical assistance and on the job learning	National Treasury- Budget department
		PM 1.2 – Budget process	3	2	There are frequent delays in approval of budgets and failure to adhere to budgeting standards	1	Head of budget and expenditure control	Guidelines and regulations	County Assembly and Budget office
		PM 1.3 – Budget credibility	4	0	Capacity enhancement on PBB and standard format	1	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	Capacity gaps in preparation of reports Capacity gaps in e-procurement procedures 3. Capacity gap in documentation and 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	Most revenue streams not automated	1	Receiver of revenue	System development , training and rollout	National treasury
		PM 1.5 – Revenue collectors’ sensitization on accountability and transparency	1	0	Leakages in revenues collected Need for cashless revenue collection 1.	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 terms of reporting 3.Lack of equipment in terms of computers 2. Absence of audit committee	1 and 2	Head of Internal Audit	Structured learning event Guidelines and regulations	National treasury
		PM 1.11 Internal Audit Committee	1	0	Absence of audit policy and charter	1	Head of Internal Audit	Learning and Knowledge exchange platform	KENAO Internal Audit

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?
					Capacity gaps of audit committee on audit procedures.			Structured learning event	
		PM 1.1 Risk Mapping	1		Gaps in departments on audit risk 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	Need to adopt e-CIMES reporting framework	1	Director Economic planning, County Secretary	System development and roll out Structured learning	MOPD-MED
		PM 2.2 – M&E committee	1	0	M and E committees need to be established and trained	1	Director Economic planning,	Structured learning event Learning and knowledge exchange platform.	MOP-MED
		PM 2.7 – Evaluation of CIDP projects	1	0	Capacity building on documentation and reporting. County Investment profiling		Director Economic planning,	Structured learning Technical assistance	MOP-MED
		PM 2.8 - link from APR to ADP	1	0	Capacity building in departments on the linkage between APR and ADP.	1	Chief Officer Finance	Structured learning.	MOPD-MED
	Planning	PM 2.3 – CIDP	3	0	Capacity building of stakeholder on the significance of the funding CIDP	1	Director Economic planning	Structured learning	MOPD-MED
		PM 2.4 – ADP	4	2	Capacity constraints in reporting by departments on key areas of ADP.	1	Director economic planning.	Structured learning	MOPD-MED

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 2.5 – link CIDP, ADP and budget	2	0	Capacity gaps in linking Plans to budget	1	Director economic planning	Structured learning	MOPD
		PM 2.6 – Annual progress report	5	2	Sensitization on APR guidelines	1	Director economic planning	Structured learning.	MOPD
HRM	Staff planning	PM 3.1 – staffing plans	3	1	No staff plans Job descriptions lacking /limited		Director HRM	Technical assistance	DPMS
		PM 3.2- Succession Planning			No succession plan		Director HRM	Technical assistance	D P M S
	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 Performance contracting discussed but not put in place due to budget constraints	1	Director HR	Structured learning event	D P S M
		PM. 3.4 institutionalize and Implement performance appraisal and contraction			Establish a performance management unit Embark on PAs and PCs		Co Public Service and Administration	Systems rollout	ACCA
		PM. 3.5 Establish guidance and Counselling units , train staff on welfare and safety, disaster preparedness and acquire fire extinguishers			Training of staff welfare and safe and acquisition of safety equipment		Co Public Service and Administration	Equipment structured learning	ACCA
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		Structured learning Peer to peer (knowledge sharing between counties) Technical assistance	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?
		PM 4.2 – formulation of Civic Education and public Participation policy manual and policy	2	0	Absence of civic education policy to guide civic education in the county	1	Director Public service	Learning and knowledge exchange platform	MOD& P
	Participation systems and structures	PM 4.3 – Establishment of a county communication framework	2	1	Absence of a communication strategy in the county	1	Director public service	System development and rollout	MoPD
		PM 4.4 – E-Public participation system	3	2	Implement a an electronic public participation framework	1	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	ACCA
	Transparency	PM 4.6 – core documents published in website	5	3	Capacity gaps in reporting and publishing.	1	Director ICT	Structured learning event	ACCA
		PM 4.7 – bills published	2	2	Bills published but not accessible to the public		DIR ICT	Published bills subjected to public participation	ACCA
		PM 4.8 -Sign Boards Erected			Sign boards not erected in all county works to improve accountability		Director Public Works	Publicity of county government programes	ACCA
Project implementation and social and	Environmental and social systems	MPC 8 - Environmental and Social Safeguards Systems	Yes/no						
		PM 5.4 – environmental and social audit reports	3		Capacity Constraints in undertaking		Director Environment	Train environmental officers on	NEMA Department of Environment

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?	
environmental safeguards					environmental audits and reports			environmental audit and reporting		
		PM 5.5 – environmental management plans	2		Environmental & sustainability safeguards not in place		Director Environment	Structured learning	NEMA Department of Environment	
	Grievance redress	MPC 9 - Citizens' Complaint system	Yes/no		Citizens complain address system not in place		Director public service	Technical assistance	ACCA	
	Investment performance and management	MPC 5 – adherence with investment menu	Yes/no							
		PM 5.1 – project implementation rate	6							
		PM 5.2 – implementation within budget	5							
		PM 5.3 – Maintenance budget	5							
		PM 5.6 – Value for Money	0							
		Add rows for additional project implementation indicators as relevant								

Annex 3: FY 2018/19 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 shown.

Key Results Area 1: PFM

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													
VHG/PFM/001	Establishment and training of SWG and Departmental Heads on the budget cycle, budgeting and planning processes Development PFM implementation procedure manuals for county staff	PM 1.1	Identification of trainees and trainers Agreeing on modalities Carrying out of training	Structured learning	Director Budget	OCT 2018	DEC 2018	4,000,000		GOK, Development partners County Treasury	SWG members Trained	CE 20, 5 CA	Workshop report Attendance list.
VHG/PFM/002	Training of budget staff on Hyperion module	PM 1.1	Identification of trainees and trainers Agreeing on modalities Carrying out of training	Structured learning	Director Budget	JULY 2018	SEP 2018	1500,000		GOK, Development partners County Treasury	10 Budget technical officers trained on Hyperion module	CE 7, CA 3	Training report Attendance list.
VHG/PFM/003	Purchase of 6 laptops, Photocopier and other computers	PM 1.1	Identification of specifications and request for tendering	Equipment	Director Budget	JUL 2018	SEP 2018	15 00,000		GOK, development partners County Treasury	Laptops purchased	CE 3 CA 1	Tender reports Stores ledger Invoice Delivery Note

	accessories to enhance budget preparation												
VHG PFM/004	Purchase of furniture and fittings for budget office	PM 1.1	Identification of specifications and request for tendering	Equipment	Director Budget	OCT 2018	DEC 2018	1500,000		GOK, development partners County Treasury	Furniture purchased	CE 3 CA 1	Tender reports Stores ledger Invoice Delivery Note
REVENUE													
VHG/PFM/005	Baseline survey/mapping of revenue streams in the county	PM 1.4	Preparation of TOR Identification of consultant	Technical assistance	Director Revenue	Jan 2019	March 2019	2,000,000		GOK, County Treasury Development partners	Survey Report	1	Survey Report.
VHG/PFM/006	Acquisition of revenue automation system and training of revenue staff on the system	PM 1.4	Identification of equipment specification request for tendering	Systems roll out	Director Revenue	Oct 2018	Dec 2018	6,000,000		GOK, County Treasury Development partners	Revenue automation system	1	Tender reports Stores ledger Delivery Notes Invoice.
VHG/PFM/007	Benchmarking on own revenue collection administration	PM 1.5	Identification of participants and venue to visit	Learning and knowledge exchange platform	Director Revenue	April 2019	June 2019	800,000		GOK, County Treasury Development partners	Revenue staff benchmark on revenue collection automation	1	List of participants Benchmarking tour report
VHG/PFM/008	Purchase of office furniture and fittings	PM 1.5	Identification of specifications	Equipment	Director Revenue	April 2019	June 2019	1500,000		GOK, County Treasury Development partners	Office furniture and fittings purchased	CE, CA	Tender reports Stores ledger Delivery Notes Invoice.
VHG/PFM/009	Purchase of 65 computers ,laptops, photocopiers	PM 1.5	Identification of participants and venue to visit	Equipment	Director Revenue	Oct 2018	Dec 2018	2000,000		GOK, County Treasury Development partners	Equipment purchased	11	Tender reports Stores ledger Delivery Notes Invoice.
VHG/PFM/010	Trainings on revenue enhancement approaches	PM 1.5	Identification of participants and venue to visit	Structured learning	Director Revenue	Oct 2018	Dec 2018	1000,000		GOK, County Treasury Development partners	Revenue staff training on revenue enhancement methods	1	Training report List of participants

VHG PFM/011	Development of regulations and manuals on revenue administration and management	PM 1.5	Identification of consultant / resource persons	Technical assistance	Director Revenue	July 2018	Sep 2018	1000,000		GOK, County Treasury Development partners	Draft revenue regulation prepared	1	Draft regulations and manuals
FINANCIAL REPORTING AND ACCOUNTING													
VHG/PFM/012	Training of 15 accounts staff on financial reporting, validation, invoicing, payments and accountability procedures	PM 1.6 PM 1.7 PM 1.8	Identification of trainees and trainers	Structured learning event	PFO	Sept 2018	Dec 2018	1,300,000		GOK, Development partners County Treasury	Accounts staff trained on financial reporting and accountability	12 CE, 3 CA	Training reports Attendance list
VHG/PFM/013	Training of 15 accounts staff on IFMIS		Identification of trainees and trainers	Structured learning/Technical Assistance	PFO	Sept 2018	Dec 2018	2,000,000		GOK, Development partners County Treasury	Accounts staff trained on IFMIS	13 CE, 2 CA	Training reports Attendance list
VHG/PFM/014	Training of 10 accounts officers on cash management module		Identification of trainees and trainers	Structured learning/Technical Assistance	PFO	Sept 2018	Dec 2018	1,000,000		GOK, Development partners County Treasury	Accounts staff trained on cash management module	13 CE, 2 CA	Training reports Attendance list
VHG/PFM/015	Acquisition of 10 computers, photocopier and printer		Identification of specification from National treasury	Structured learning/Technical Assistance	PFO	Sept 2018	Dec 2018	2,500,000		GOK, Development partners County Treasury	Equipment purchased	8 CE, 2 CA	Tender reports Stores ledger Delivery Notes Invoice.
PROCUREMENT													
VHG/PFM/016	Training 15 procurement officers on e-procurement module/Ifmis, documentation and reporting	PM 1.15	Identification of trainees and trainers	Structured learning event	Director Supplies Chain Management	April 2019	June 2019	1500,000		GOK, Development Partners, County Treasury	Staff trained on the application of IFMIS	8 CE, 2 CA	Training reports Attendance list
VHG/PFM/017	Training of 40 procurement officers on procurement procedures and		Identification of trainers and trainees	Structured learning	C Director Supplies Chain Management	Jan 2019	Mar 2019	1,500,000		GOK, Development Partners, County Treasury	Procurement office trained on the preparation and uploading of	32 CE, 8 CA	Training report Attendance list

	government regulations										the procurement plans		
VHG/PFM/018	Acquisition of 10 computers, photocopier and printer		Identification of specification from National treasury	Structured learning/Technical Assistance	PFO	Sept 2018	Dec 2018	2,500,000		GOK, Development partners County Treasury	Equipment purchased	8 CE, 2 CA	Tender reports Stores ledger Delivery Notes Invoice.
External AUDIT													
VHG/PFM/019	Review the county audit policy and audit charter	PM 1.10	Identification of resource person	Technical Assistance	County Director Internal Audit	Jan 2019	March 2019	1,500,000		GOK, Development Partners, County Treasury	Accounting officers trained on Audit response	8 CE, 2 CA	Training report Attendance list
Internal AUDIT													
VHG/PFM/020	Acquisition, training and roll out of Audit Command Language(ACL) Analytics for internal Audit staff	PM 1.12 PM 1.13	Identification of system, trainees and trainers Agree on modalities Processing of allowances	System roll out and structured learning	County Director Internal Audit	Jan 2019	March 2019	6,000,000		GOK, Development Partners, County Treasury	ACL System acquired Staff trained on the system	1 system 10 CE, 2 CA	Tender reports Stores ledger Delivery note Training report Attendance list
VHG/PFM/021	Training of audit committee and staff on internal audit processes and procedures		Identification of trainees and trainers Agree on modalities Processing of allowances	Structured learning	County Director Internal Audit	Sep 2018	Dec 2018	1500,000		GOK, Development Partners, County Treasury	Audit Committee and staff trained	1	Training report Attendance list
VHG/PFM/022	Purchase of 6 Laptops and computer accessories		Identification of specifications and procurement of supplier	Equipment	County Director Internal Audit	Jan 2019	Mar 2019	1500,000		GOK, Development Partners, County Treasury	Equipment purchased	4 CE, 2 CA	Tender reports Stores ledger Delivery note
VHG/PFM/023	Purchase office furniture and fittings		Identification of specifications and procurement of supplier	Equipment	County Director Internal Audit	Jan 2019	Mar 2019	1000,000		GOK, Development Partners, County Treasury	Equipment purchased	CE, CA	Tender reports Stores ledger Delivery note
VHG/PFM/024	Training of audit heads of sections on internal audit risk analysis ,		Identification of trainees and trainers	Structured learning	County Director Internal Audit	Sep 2018	Dec 2018	1000,000		GOK, Development Partners,	Heads of sections trained	25 CE, 5 CA	Training report Attendance list

	control and responses		Agree on modalities Processing of allowances							County Treasury			
VHG/PFM/025	Automation of asset registers, asset tagging and training of board of survey members	P.M 1.9	Identification of specifications, trainers and board members	Structured learning	County Director Internal Audit	Sep 2018	Dec 2018	2000,000		GOK, Development Partners, County Treasury	Asset registers Automated assets registers tagged Board of survey trained	CE, CA	Tender reports Stores ledger Delivery note Training report Attendance list

Key Results Area 2 Planning Monitoring and Evaluation

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	Description	Quantity	
COUNTY PLANNING													
VHG/EP/026	Training of CECMs Cos and	PM 2.3 PM 2.4 PM 2.5	Identification of trainers and	Structured learning.	Director Economic planning.	Sept 2018	Dec. 2018	1,500,000		GOK, Development Partners,	CECMs , Cos and Assembly	22	List of nominees

	clerk on Policy Formulation		venue							County treasury	clerk trained on policy formulation		Workshop report
VHG/EP/027	Training of project management committees on linkages of planning and budgeting & m & e processes	PM 2.3 PM 2.4 PM 2.5	Identification of Trainers and venue	Structured learning.	Director Economic planning.	Sept 2018	Dec. 2018	1,500,000		GOK, Development Partners, County treasury	Projects management committee trained	20 CE, 5 CA	List of nominees Workshop report
VHG/EP/028	Training of MCA planning and budget committee on monitoring and evaluation framework	PM 2.3 PM 2.4 PM 2.5	Identification of Trainers and venue	Structured learning.	Director Economic planning.	Sept 2018	Dec. 2018	1,500,000		GOK, Development Partners, County treasury	15 Finance Committee members trained	31	List of nominees Workshop report
VHG/EP/029	Purchase of 6 laptops and 5 desktop computers accessories		Identification of specifications and suppliers	Equipment	Director Planning	Sept 2018	Dec. 2018	2000,000		GOK, Development Partners, County Treasury	Equipment purchased	1	Tender reports Stores ledger Invoice Delivery notes
VHG/EP/030	Review of the CIDP		Stakeholder meetings Drafting Validation of draft reviewed CIDP	Technical assistance	Director Planning	Jan 2019	Mar 2019	4000,000		GOK, Development Partners, County Treasury	Review Draft CIDP	1	Review reports, memoranda from departments and community
VHG/EP/030	County investment profile Training of planning officers on project appraisal and management		Identification of specifications and suppliers	Technical assistance	Director Planning	Jan 2019	Mar 2019	2000,000		GOK, Development Partners, County Treasury	Planning officers trained on project appraisal Undertake a county investment profile	1	Training report List of attendants Draft investment profile
COUNTY M&E													
VHG/EP/031	Development of county M&E indicator handbook		Public Participation and	Technical Assistance	Director Economic planning	Sept 2018	Dec.2018	1,500,000		GOK, Development Partners,	M & E indicator handbook	1	Draft indicator hand book

			Technical drafting workshop							County Treasury			
VHG/EP/03 2	Development of county M&E Policy		Public Participation and Technical drafting workshop	Technical Assistance	Director Economic planning	Sept 2018	Dec.2018	2000,000		GOK, Development Partners, County Treasury	M & E Draft policy prepared	1	Draft m&e policy
VHG/EP/03 3	Establishment and training of EMU, MEU, COMEC, SCMECs and departmental M&E Officers on M&E Framework and processes		Selection of trainees and venue	Structured learning.	Director Economic planning	Sept 2018	Dec.2018	2000,000		GOK, Development Partners, County Treasury	Committees trained on the CIMES and NIMES framework	8	List of stakeholders Training report
VHG/EP/03 4	Acquisition, training and roll out of e-CIMES in the county		Identification of system, Training staff on system	System roll out Structured learning	Director Economic Planning	Jan 2019	Mar 2019	6,000,000		GOK, Development Partners, County Treasury	e-CIMES rolled out and staff trained	1	Store ledgers, procurement reports Training reports
VHG/EP/03 5	Purchase of 5laptops, 1 Dash board, 3 cameras and GPRS equipment to facilitate e-M&E		Identification of specifications	Equipment	Director Economic Planning	Sept 2018	Dec 2018	2000,000		GOK, Development Partners, County Treasury	Equipment purchased	3 LAPTOPS 5 GPRS	Store ledgers, procurement reports
LINK PLANNING-BUDGETING													
VHG/EP/03 6	Training of 10 officers on Linking of planning to budgeting to Procurement	PM 2.8	Identify Participants Identify facilitators Training on P2B	Structured learning	Director Economic planning	October 2018	December 2018	1,000,000		GOK, Development Partners, County Treasury	20 Officers Capacity build on linkages	8 CE, 2 CA	List of participants Workshop report

Key Results Area 3 Human Resources Management

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	Annual Milestone ⁷	Means of verification
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						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵	Partners or National Government ⁶ ? (state the department name)	Description	Quantity	
STAFFING PLANS													
VHG/HRM/037	Development HRIMS and trainings of HROs on the system	PM 3.1	Procurement of system and training on the system	System development and rollout and structured learning	Directors HRM assembly and executive	Jan 2019	March 2018	4,500,000	0	GOK, Development Partners, County Department of Public Service	HR Information System developed and rolled out	1	System rollout report and training report
VHG/HRM/038	Development of a succession plan policy	PM 3.1	Procurement of resource persons/consultant Stakeholder consultations	Technical assistance	Directors HRM assembly and executive	Jan 2018	March 2018	1,500,000	0	GOK, Development Partners, County Department of Public Service	Succession plan policy	1	Draft policy
VHG/HRM/039	Development of a Human Resource Management Policy		Development of a succession plan policy	Structured learning	Director HRM	Oct. 2018	Dec 2018	2000,000		GOK, Development Partners, County Department of Public Service	HRM Policy developed	1	Draft HRM Policy Stakeholders list
COMPETENCY FRAMEWORK													
VHG/HRM/040	Development of a Training and Development policy	Of PM	Training needs assessment Identify credible trainers and resource persons	Technical assistance	HRM	Jan 2019	March 2019	1000,000	0	GOK, Development Partners, County Department of Public Service	Training needs assessment report Training and Development policy	2	Draft Needs assessment report and draft policy
VHG/HRM/041	Roll out of Skills inventory in the county government	PM	Biometric inventory , skills	Systems development	Director HRM	Jan 2019	March 2019	1000,000	0	GOK, Development Partners, County Department of Public Service	Skills Assessment Report	1	Report prepared
VHG/HRM/042	Acquisition of biometric equipment and roll out of biometric data	PM	Purchase of biometric device , server, and laptops	Systems development	Director HRM	Jan 2019	March 2019	4000,000	0	GOK, Development Partners, County	Biometric capture devices and equipment purchased	1	Store ledgers, procurement reports

	capture for all county staff									Department of Public Service			Training reports
PERFORMANCE MANAGEMENT													
VHG/HRM/043	Training on performance management; performance contracting and performance appraisals targeting Cos and Directors	PM 3.3	Cascade performance contracting top-down	Technical assistance	Director HRM	July 2018	Sept 2018	2000,000	0	GOK, Development Partners, County Department of Public Service	Performance contracting and appraisal implemented	25 CE 5 CA	Appraisal and performance contracting forms
VHG/HRM/044	Establish and equip a performance Management unit at EMU and Assembly Clerks Office	PM 3.3	Establish unit and equip	Technical assistance and Equipment	Director HRM	July 2018	Sept 2018	2000,000	0	GOK, Development Partners, County Department of Public Service	Performance Management Unit Established	1	Established unit Tender documents for purchased equipment
VHG/HRM/045	Strengthen staff welfare, work place safety, Purchase fire extinguishers		Training on staff welfare and workplace safety and purchase of fire extinguishers for the executive and assembly	Structured learning	Director HRM	Jan 2019	Dec 2019	1500,000		GOK, Development Partners, County Department of Public Service	Staff trained on staff welfare and occupational, health and equipment purchased	5 CA 5 CE	Training reports , list of participants Tender documents for equipment purchased
VHG/HRM/046	Acquisition of Document management system and an Integrated filing system,		Identification of specifications, trainers and trainees training documentation staff on the systems and roll out of the system	Systems roll out Structured learning		APR 2019	JUNE 2019	5000,000		GOK, Development Partners, County Department of Public Service	Documents Management & Filing systems HROs trained	CA CE	Training reports , list of participants Tender documents for systems purchase

Key Results Area 4: Civic Education and Public Participation

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													
VHG/CE/047	Establishment, furnishing and equipping 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 Equipping and furnishing	Structured learning event	Director Civic Education	Sept 2018	Jan 2019	2000,000	0	GOK, Development partners, county Department of Public Service	-CEU established	1	CE Unit formation report Tender documents of equipment and furniture purchased
VHG/CE/048	Bench marking on Civic Education framework	PM 4.2	Identification of venue	Learning and knowledge exchange platform	Director Civic Education	Oct 2018	March 2018	1500,000	0	GOK, Development partners, county Department of Public Service	Bench marking tour done	1	Bench marking tour report photographs
VHG/CE/049	Acquisition, training and roll out of e-public participation system	PM 4.2	Identification of participants Identification of systems specifications and procurement	Systems roll out	Director Civic Education	Jan 2019	March 2019	3500,000	0	GOK, Development partners, county Department of Public Service	Civic Education system established	1	Store ledgers, procurement reports Training report
VHG/CE/050	Training staff on complains handling framework & establishment of a complains address systems	PM 4.3	Identification of trainers, participants and resource persons for systems roll out	Structured learning Technical assistance	Director Civic Education	MAR 2019	JUN 2019	1000,000	0	GOK, Development partners, county Department of Public Service	Civic education staff trained on complains handling framework	15 CE , 3 CA	List of participants Training report
VHG/CE/051	Development of a county		Stakeholder Meetings, Technical Drafting	Technical Assistance	Director Civic Education	July 2018	Dec 2018	2000,000	0	GOK, Development partners,	Draft County communication policy	1	Draft policy developed

	communication Policy									county Department of Public Service			Stakeholders list Drafting notes
VHG/CE/052	Development of Public Participation policy		Stakeholder Meetings, Technical Drafting	Technical Assistance	Director Civic Education	July 2018	Dec 2018	2000,000	0	GOK, Development partners, county Department of Public Service	Draft public participation policy in place	1	Draft Public participation policy developed Memoranda from stakeholder meetings

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/053	Training officers and the SWG on project management and social accountability	PM 5.1 PM 5.2 PM 5.3	Identification of trainees and trainers Sourcing of the venue	Structured learning	Budget officer CA and CE	Sept 2018	Dec. 2018	800,000	-	KDSP-	Officers trained on project management and budget cycle	10 CA 30 CE	Attendance sheet Training report
ENVIRONMENT AND SOCIAL SYSTEM													
VHG/ENV/054	Training implementing departments on Environmental and Social Safeguards Systems & green economy	PM 5.4	Identification of stakeholders and facilitators	Technical assistance	Director Environment, Water, Natural Resources and Forestry	December, 2018	March, 2019	100,000		KDSP	Implementing departments trained	CA 3 CE 4	List of attendants Training report

	consideration in development												
VHG/ENV/055	Training of 3 Environmental officers as Environmental and social impact Assessment experts	PM 5.4	Identification of trainers and trainees	Structured learning	Director Environment, Water, Natural Resources and Forestry	Oct , 2018	Dec 2018	500,000	-	KDSP	Technical staff trained on EIA/EMP	5 CA 5 CE	List of attendants Training report
VHG/ENV/056	Training of water resource users on conservation and management of water resource	PM 5.4	Identification of trainers and trainees	Structured learning	Director Environment, Water, Natural Resources and Forestry	Oct , 2018	Dec 2018	500,000	-	KDSP	WRUAs trained on conservation and management of water resources	5 CA 5 CE	List of attendants Training report
VHG/ENV/057	Installation of Water/sanitation billing system	PM 5.4	Identification of specification and procurement	Systems roll out	Director Environment, Water, Natural Resources and Forestry	July, 2018	Sep 2018	2,000,000	-		Billing system installed	1	List of attendants Training report
VHG/ENV/058	Acquisition of noise meters	PM 5.4	Identification of specification and procurement	Equipment	Director Environment, Water, Natural Resources and Forestry	Jan 2019	Mar 2019	1000,000	-		Noise meters purchased	1	List of attendants Training report

Approval of CB Plan:

SIGNED BY THE NCBF CB FOCAL PERSON

SIGNED BY THE COUNTY SECRETARY

Name:

Name:

Title:

Title:

Signature:

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Date:

Signature:

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Date: