



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

VIHIGA COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:

21st - 23rd November, 2018



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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGV	-	County Government of Vihiga
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
ICS	-	Interim County Secretary
IPSAS	-	International Public-Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
PMS	-	Prestige Management Solutions
POM	-	Programme Operation Manual



ACKNOWLEDGMENT

We acknowledge the County Government of Vihiga officials for their cooperation and support during the assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

In particular, we appreciate the leadership of the county led by the Governor, H. E Dr. Wilber Ottichilo, the CECM Public Service Administration and coordination, Hon. Paul Mbuni, the CECM Finance, and Economic Planning, Hon. Alfred Indeche and the KDSP focal person, Mr. George Sigutta. Further, we take cognizance of the focal persons of the five key result areas without whose contribution this exercise would not be a success. The focal persons include George Wambua, Nicholas Masinde, Millicent Madala, Bongo Ngoseiywi, and Andrew Otom.



EXECUTIVE SUMMARY

The Government of Kenya developed a National Capacity Building Framework – NCBF, in 2013 to guide the implementation of its capacity building support for county governments. The program is a key part of the government’s Kenya Devolution Support Program – KDSP- supported by the World Bank. The NCBF – MTI spans PFM, Planning and M & E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and ASAL – MODA, the state department of Devolution subsequently commissioned Prestige Management Solutions Limited to carry out the Annual Capacity and Performance Assessment (ACPA) in forty-seven counties in Kenya. The ACPA aims to achieve three complementary roles, namely:

- The Minimum Access Conditions (MACs)
- Minimum Performance Conditions (MPCs)
- Performance Measures (PMs)

In preparation for the assessment process, MODA carried out an induction and sensitization training to the consulting team to help them internalize the objectives of the ACPA, size of capacity and performance grants, County Government’s eligibility criteria, ACPA tool, and the ACPA assessment criteria.

This report highlights the findings of the assessment carried out by Prestige Management Solutions on the Annual Capacity Performance Assessment (ACPA) under the Kenya Devolution Support Programme (KDSP). The overall KDSP objective is to strengthen the capacity of core national and county institutions to improve delivery of devolved functions at the County level.

The Constitution of Kenya 2010 creates a new governance structure, through rebalancing accountabilities, increasing the responsiveness, inclusiveness, and efficiency of government service delivery. It provides for multiple reforms including a strengthened legislature, judiciary, decentralization, new oversight bodies, and increased transparency and accountability to citizens.

The county governments as new institutions have within four years of existence brought in significant progress in delivering devolved services mainly consisting of health, agriculture, urban services, county roads, county planning and development, management of village polytechnics, and county public works and services.

In preparation for capacity needs of a devolved structure, the national government in consultation with the County Governments created the National Capacity Building Framework (NCBF) in 2013. In respect of Article 189 of the Constitution, Multiple new laws, systems, and policies were rolled out; induction training for large numbers of new county staff from different levels of County Government was initiated focused on the new counties. The Medium Term Intervention (MTI) which provides a set of results and outputs against capacity building activities at both levels of government, and across multiple government departments and partners that can be measured were instituted. These measures provide the basis for a more coherent, well-resourced and devolution capacity support, as well as by other actors. The NCBF spans PFM, Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

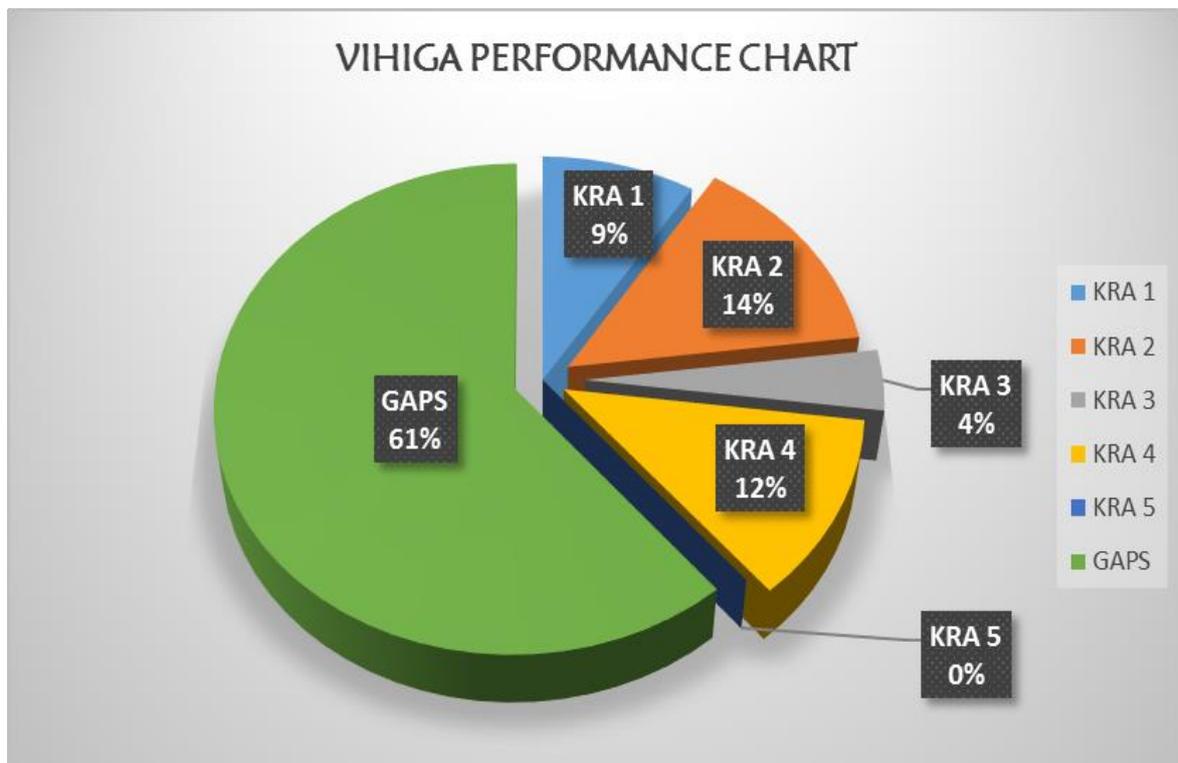


This report documents the key issues that arose during the assessment of West Pokot County Government spanning from the methodology used for the assessment, time plan, and overall process, summary of the results, summary of capacity building requirements and challenges in the assessment period

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	The CGV complied with all the MACs.
MPC	The CGV met 6 MPCs. MPC 3 The audit opinion was Disclaimer MPC 5-Adherence to investment menu - was not applicable in this county.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	9
	KRA 2: Planning, Monitoring and Evaluation	14
	KRA 3: Human Resources Management	04
	KRA 4: Civic Education and Participation	12
	KRA 5: Investment implementation & Social and Environmental Performance	0
	SCORE OVER 100	39





Achievements

The County Government of Vihiga's performance was below average according to the assessment with a score of 39%; it is the lowest ranked. This was with the exception of the audit report which was a disclaimer.

Weaknesses

Key areas of weakness were cutting across all sectors. In Finance, there was no automation of revenue collections. Similarly, there was no internal audit committee. The value of audit queries between FY 2015/16 and 2016/17 was not availed.

In the planning and M&E, it was noted that in CAPR for 2016/17 did not link with ADP for FY 2017/18. HR had also a key weakness in the development of skills and competency frameworks. Performance contract was in place but not operationalized. No service re-engineering was undertaken in the FY 2017/18

The Civic education and public participation unit were fair and not well-structured hence although activities were carried out, records were not provided.

Areas of Improvement

- Record Management
- Organizational structure and scoping of departments
- Citizen complaints unit
- Human resource on skills and competency frameworks
- Need to build capacity in audit and financial management to avoid disclaimer audit opinion

2.0 Introduction

The Government of Kenya, together with Development Partners, has developed a National Capacity Building Framework (NCBF) that framed efforts to build capacity around the new devolved governance arrangements. The NCBF covers both national and county capacity whose intent was to support capacity building to improve systems and procedures through performance-based funding for development investments over a period of five years starting from January 2016.

The Kenya Devolution Support Program (KDSP) was designed on the principles of devolution that recognizes the emerging need to build capacity and deepen incentives for national and county governments to enable them to invest in activities that achieve intended results in the NCBF KRAs. This program is not only expected to build institutional, systems and resource capacity of the county institutions to help them deliver more effective, efficient, and equitable devolved services but also to leverage on the equitable share of the resources they receive annually.

During the first two years of devolution, under the NCBF, the national government put in place multiple new laws and policies and systems, rolled out induction training for large numbers of new county staff from different levels of county government, and initiated medium-term capacity initiatives focused on the new counties.



The framework, therefore, provides a set of results and outputs against which capacity building activities at both levels of government, and across multiple government departments and partners are measured. Further, it also provides the basis for a more coherent, well-resourced and coordinated devolution capacity support across multiple government agencies at national and county levels, as well as by other actors.

The overall objective of the NCBF is “to ensure the devolution process is smooth and seamless to safeguard the delivery of quality services to the citizenry.” The NCBF has five pillars namely;

1. Training and Induction; Technical Assistance to Counties;
2. Inter-governmental Sectoral Forums;
3. Civic Education and Public Awareness; and
4. Institutional Support and Strengthening.

2.1 Key Results Areas

The MTI defines priority objectives, outputs, activities, and budgets for building devolution capacity across 5 KRAs as follows;

- **KRA 1 - Public Financial Management:** (i) Country Revenue Management; (ii) Budget preparations and approval of program based; (iii) IFMIS budget support Hyperion module compliance (iv) Financial Accounting timeliness preparation, Recording and Reporting; (v) Procurement adherence to IFMIS processes and procurement and disposal Act 2012; and (vi) Internal and External Audit reductions of risks and value for money;
- **KRA 2 - Planning and Monitoring and Evaluation:** (i) County Planning and updated County Integrated Development Plan (CIDP) Guidelines; and (ii) County M&E – including County Integrated Monitoring & Evaluation System (CIMES) guidelines;
- **KRA 3 - Human Resources and Performance Management:** (i) County Developing county staffing plans; (ii) competency frameworks, efficient systems, processes and procedures, and performance management systems;
- **KRA 4 – Devolution and Inter-Governmental Relations:** (i) introduction of a new performance-based conditional grant; (ii) Investment management including Social and Environmental safeguards;
- **KRA 5 - Civic Education and Public Participation:** (i) civic education; and (ii) public participation, including means to enhance transparency and accountability;

For each of these KRAs, the NCBF-MTI defines both national and county level results, as well as key outputs and activities. The Performance and capacity grants to counties are thus critical to devolution capacity building as they define key capacity results at the county level, regularly assess progress, and strengthen incentives for counties to achieve these results. In turn, counties that manage to strengthen these key PFM, human resource and performance management (HRM), planning and M&E, and citizen education and public participation capacities will be better equipped to manage county revenues and service delivery, achieve county development objectives, and access other sources of development financing.



2.2 The Program Development Objective (PDO)

The broad objective is to strengthen the capacity of core national and county institutions to improve delivery of devolved services at the county level. The Key Program Principles are: -

- i) Result based Disbursements- Disbursement of funds follow a set of national and county level results which are well defined and converted into measurable indicators;
- ii) Strengthening Existing Government Systems. All program activities are aligned to existing departmental and county level planning and budgeting system including monitoring and evaluation. Counties are expected to develop implementation reports and financial reports that provide details of capacity building activities completed against the annual capacity building plans and investment grants;
- iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since 2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;
 - a) Introducing a robust annual assessment of progress towards NCBF and MTI results to better inform government and development partner activities;
 - b) Building on ongoing National Government capacity building activities to deliver a more comprehensive, strategic and responsive package of activities;
 - c) Strengthening the design, coordination, targeting, and implementation of counties' own capacity building activities;
 - d) Strengthening the linkage between capacity building 'inputs' and capacity 'outputs' through stronger incentives for improved performance;
- iv) Funds Flow to strengthen the inter-governmental fiscal structure. The program supports fund transfer directly to counties realizing the vision of government to facilitate fiscal transfers through performance grant from the national government to counties;
- v) Independent assessment of results. The Program supports the Annual Capacity & Performance Assessment (ACPA), strengthening of the timeliness and coverage of the audit of the counties' financial statements, which are important inputs to the performance assessments.
- vi) It is against this backdrop that the third annual capacity performance assessment was carried out

2.3 The specific objectives.

The specific objectives of the assessment are to –

- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;
- b) Verify whether the audit reports of the OAG of the counties follow the



agreements under the KDSP, which is important for the use of findings in the ACPA;

- c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
- d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;
- e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;
- f) Assist the counties to identify functional capacity gaps and needs;
- g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;
- h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;
- i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

This performance assessment has thus covered the counties' compliance with a set of minimum access conditions (MACs) for access to grants (MCs), a set of Minimum Performance Conditions (MPCs) and set of defined Performance Measures (PMs), which are outlined in the Annual Capacity & Performance Assessment Manual (ACPA) that was provided to the consultant by KDSP Secretariat prior to the start of the ACPA. To ensure the credibility of the collated data, the quality assurance team moderated with precision to validate the evidence to ensure accountability and ownership of the reports by all players.

The results obtained from the assessment is therefore credible for use in guiding the analysis and in the determination of the counties actual grant allocations for FY 2018/2019 in capacity building and investment. The data similarly will be used to establish a baseline for review of the tool and setting targets of the future performance measures.

The Annual Capacity and Performance Assessment (ACPA)

The Ministry of Devolution and ASAL annually procure an independent Consultant firm to carry out the assessment of the counties on three sets of indicators:

1. Minimum Access Conditions;
2. Minimum Performance Conditions, and
3. Performance Measures.

The Performance Measures are drawn from the NCBF-Medium Term Interventions were further refined through an extensive design process involving many agencies and



stakeholders within the counties. These measures were designed vis -a -vis other complementary measures namely; the Fiduciary Systems Assessment and the Environmental and Social Systems Assessment which addresses key gaps and capacity needs.

Although significant capacity building resources have been mobilized by government and external partners, it has proven quite difficult to measure the effectiveness of the inputs provided, as well as to make sure that capacity building resources are channeled to where they are most needed. Arising from these challenges, the KDSP introduced Annual Capacity and Performance Assessment (ACPA) methodology which combines self-assessment of the counties with an external assessment conducted by an independent firm.

The self-assessment helps counties to familiarize with capacity building interventions that address the unique gaps of each county. The external assessment is conducted annually to establish linkages of funding and performance. Similarly, it plays a number of complementary roles which include:

- a) Evaluating the impact of capacity building support provided by national government and development partners under the NCBF
- b) Informing the design of capacity building support to address county needs;
- c) Informing the introduction of a performance-based grant (the Capacity & Performance Grant, which was introduced from FY 2016/17) to fund county executed capacity building and
- d) To increase the incentives for counties to invest in high priority areas

Annual Capacity and Performance Assessment Process

The ACPA process started in June 2016 when the participating counties conducted the Self-Assessment exercise. The process was guided by the National Government technical team that inducted county government on the participation of the KDSP. It forms the basis of capacity building plans for FY 2016/17. The FY 2017/18 assessment was carried out by Prestige Management that started on November 5th to 14th December 2018. All 47 counties were assessed in accordance with the TOR, similar instruments were administered and all other agreed procedures followed.

Therefore, the report is credible and recommended for use by the Government and the development partners in the determination of the counties that qualify for the capacity building and investment grants for the FY 2018/2019. In the event, a count is dissatisfied with the outcome a window of 14 days is granted to file an appeal.

3.0 Methodology & Assessment Team

The assignment was carried out in line with the terms of reference set out by the client and agreed during the inception report. To agree on the assignment methodology and approach, the consultants presented an inception report on 11th October 2018 to the client, which gave a clear pathway in the implementation of the project.

The Inception report elucidated the processes of the mobilization, literature review to study secondary data, primary data collection through field visit and its collation and presentation of the draft report to the client for review and acceptance. In the



technical proposal, Prestige Management Solutions Limited presented this methodology to the Ministry of Devolution and ASAL, State Department of Devolution which was considered. These stages are as follows;

3.1 Literature Review

The consultants reviewed several documents to appreciate the context under which the project was conceived and the level of achievement to date. The literature review provided adequate background for the consultants, as to the genesis of the Kenya Devolution Support Programme.

The consultants reviewed several documents authored by the World Bank, to establish the relevance of the project in support of their capacity to access performance grant. A number of these documents formed the built up to the formulation of the performance assessment tool.

The consultants reviewed the applicable laws as well as the World Bank Capacity Building framework, which formed the background literature and framework for the assessment tool. The consultants noted that various World Bank reports including its Capacity Building Results Framework would be instrumental in supporting the process of capacity building.

Briefly, the following contents within the ACPA manual: The Minimum Access Conditions, the Minimum Performance Conditions, and the Performance Measurements. Ministry Official stressed the need for consultants to document challenges witnessed during the field work which could affect the outcome of the assignment. It was observed that the consultants would need to keep a close working relationship with the Ministry of Devolution to quickly respond to emerging issues, on areas where interpretation needed further clarification.

3.2 Mobilization

The assessment commenced with a mobilization meeting between members of Prestige Management Solutions Ltd team and representatives from the Ministry of Devolution and ASAL. At this meeting, Prestige Management Solutions presented the methodology for consideration-

- i) The methodology highlighted each stage of the assignment and the scope of the Annual County Performance Assessment, interpretation, and understanding of the Terms of reference, assessment objectives and also proposed other parameters that will enhance the objective of the study, outputs expected & Identification of gaps including existing data to measure the standards.
- ii) Collate background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.
- iii) Proposed and agreed on the schedule dates for the field works
- iv) Assessment of key implementation challenges and risks among others



3.3 Sensitization Workshop

Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry involved in the training were familiar with the tool having conducted similar inductions for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.

The project Coordinator mobilized all the team leader's/assessors consultants involved in the assignment. The team leaders took the assessors through the necessary documents including the capacity assessment tool. The assessors were also facilitated to access relevant documents to help them prepare for the assignment. As part of the preparation for the assignment, the assessors were exposed to County Governance and reporting requirements.

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a) Entrance Meeting

The PMS and County Government of Vihiga staff held the entrance meeting on Tuesday, 21st Nov 2018 at the Governor's boardroom at 9.00 am that was chaired by the County Executive Committee Member for Public Service and Administration Mr. Paul Mbuni and an opening prayer by Ms. Beatrice Makungu. In attendance was an officer from MODA, Ms. Lynette Abdalla. The CECM, Mr. Paul Mbuni called upon the staff to corporate during the exercise.

The details of the entrance meeting are highlighted in annex 1.

b) Data Administration

Data collection commenced on Tuesday, 21st Nov 2018 at 10 am. The consultants administered the assessment tool within three (3) working days. The consultant engaged with key CGV staff and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

The consultants collected data through the administration of the KDSP tool, observation, desktop review of secondary data as well as an interview method to get information from the officers. They also logged into the website to check uploaded documents. They reviewed the Existing County Integrated Development Plan – CIDP,



Annual Development Plans (ADP), Budget, Financial Reports, EIA reports, key project documents, policy documents, strategies, and departmental reports to check whether they complied with underlying laws, regulations ACPA participation and assessment guidelines. They also logged into the website to confirm whether the documents were uploaded. The consultants also visited four project sites: Open-air markets at Mudete and Luanda towns, community borehole at chekombero and an administration wing at the Vihiga referral hospital which were projects done by the CGV.

c) Exit Meeting-Debriefing

The exit meeting was held on 23rd Nov 2018 at the Governor’s boardroom at 4:00 pm that was chaired by the CECM Public Service Mr. Paul Mbuni and an opening prayer by the focal person.

The details highlights of the debrief is shown in the annex2

Time plan

Activity	21/11/2018	22/11/2018	23/11/ 2018	24/11/ 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				



4.0 SUMMARY OF RESULTS

The summary of the results of the assessments is provided in tables 4.1, 4.2 and 4.3 below by MACs, MPCs, and PMs respectively.

4.1 Minimum Access Conditions (MAC)

The summary of results for Minimum Access Conditions is shown in table 4.1 below;

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	All the counties signed the agreement participation letter in 2016
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	Duly completed CB plan for FY 2017/18 was given and was developed according to the standards of program operations manual as the MAC's, MPC's and PM's are all included
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress		MET	The progress report was availed for the financial year 2017/2018 for the capacity building grant assigned as per evidence CGV/06/06



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
		reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		MET	FY2017/2018 implementation report was given as per evidence CGV/06/02 Training KSH 31.314 M Purchases of equipment's KSH 5.26M This was a 92.1% overall performance for the county



4.2 Minimum Performance Conditions

The summary of results for Minimum Performance Conditions is as shown in table 4.2 below

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1) Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	There is not fully compliance with the minimum access condition. The Audit opinion for the FY 2016/2017 for both the executive and Assembly were not availed
Financial Management					
2) Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by 30 th September 2017 and National Treasury 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 2017. The FS has to be in an	3 months after the closure of the FY (30 th of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY	NOT MET	The annual financial statement for FY 2016/2017 was submitted on 30 th Sept 2018.



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3) Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issues	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u> As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	NOT MET	The FY 2016/2017 opinion was a disclaimer.
Planning					
4) Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.	<u>Please have the list of 13 counties</u> that qualified for level -2 grant N.B. The first level 2 grants were granted in FY2017/2018 even though released in early FY18/19	MET	The CIDP 2013-2017 is available and is in the website as per evidence CGV/02/01 The ADP 2017/2018 was available as per evidence CGV/02/02 The budget was given and the letter of submission to the Assembly was dated 6/04/2017 as per evidence CGV/02/03 A Hansard was issued on the proceeding of the budget at the county assembly dated 24/05/2017



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
Use of funds in accordance with Investment menu					
5) Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p><i>Project proposals for use of FY 2017-18 Level 2 grant) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</i></p> <p><i>MoV: Project proposal for current ACPA (i.e. Nov 2018).</i></p> <p><i>For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</i></p> <p><i>Review budget progress reports submitted to CoB.</i></p>		N/A	N/A, They did not receive investment level two grant.
Procurement					
6) Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.	The situation during FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess	MET	The Executive Procurement plan was on the website



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
	discretionary funds	<p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made</p>	<p>whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 2017/2018)</p>		
Core Staffing in Place					
7) County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place: Procurement officer Accountant Focal Environmental and Social Officers designated to</p>	At the point of time for the ACPA.	MET	<p>The M&E officer was in office. George Sigutta was appointed to office on 23/09/2010 The job description was not available as with evidence CGV/03/07 The procurement officer Geoffrey Oyaro, was present, and the appointment letter is</p>



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		<p>oversee environmental and social safeguards for all subprojects M&E officer</p> <p><u>MoV:</u> Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>dated 9/2/2018</p> <p>He is a member of KISM (Kenya Institute of supplies management (69719)</p> <p>He has a job description attached to the appointment letter as per evidence CGV/03/06</p> <p>There is a designated environment officer, Alice Musunuve was in place and was appointed on 22/02/2017.</p> <p>The job description is present. as with evidence CGV/03/04</p> <p>The accountant, Benard Khisa is qualified and has an appointed letter dated 5/02/ 2016 with no job description. He is a member of ICPAK 20486 as per evidence CGV/03/05</p> <p>The county has an organogram is in place as per evidence CGV/03/03</p> <p>There is a scheme of service borrowed from the public service board</p> <p>They have a succession policy as per evidence CGV/03/10</p>



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Environmental and social Safeguards					
8) Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	<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 an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV: NEMA Certification of subprojects. Relevant county project documents. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). ESAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 202017/2018). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>	MET	<p>In the FY 2017/2018, the county had a NEMA checklist which they have been using since 2013 as per evidence CGV/05/01 There is no environmental and social management framework There is no project which was undertaken in FY 2017/2018 that required resettlement of citizens. FY20 17/2018 there was no technical environment committee which was formed Some EIA letter and report for the sampled projects were not available</p>



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		<p>acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.</p> <p>MOV: Required safeguard instruments prepared and approved by the relevant authorities.</p> <p>Proper land acquisition procedures were followed¹</p> <p>Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p><u>MoV</u>: Evidence of gazettelement or appointment of members and meeting minutes.</p>			
9) Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an Operational Complaints Handling System including:</p> <p>Formally approved and operational grievance handling mechanisms to handle</p>	<p>At the point of time for the ACPA.</p> <ul style="list-style-type: none"> formal designation of responsible persons and their functions in complaints handling 		<p>There is a complaint handling system.</p> <p>b) There was a designated officer Mr. Bongo Ngosseywi as a focal person for the unit with an appointment</p>

¹If it is World Bank-funded, this means compliance with OP4.12. If it is using national systems, this means national law, including the Community Land Act.



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		<p>complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc).</p> <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <p>formal designation of responsible persons and their functions in complaints handling</p> <p>standards, guidelines or service charters that regulate how complaints are handled</p> <p>register(s) of complaints and actions taken on them</p> <p>Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints.</p> <p>Reports/communication to management on complaints handled</p> <p>Evidence of a feedback mechanism to the complainant on the progress of complaint. <i>See also County Government Act Art. 15 and 88 (1)</i></p>	<p>(MET)</p> <ul style="list-style-type: none"> standards, guidelines or service charters that regulate how complaints are handled (to bring evidence of service charter) register(s) of complaints and actions taken on them (TO bring evidence) Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. (met) Reports/communication to management on complaints handled (not met) Evidence of a feedback mechanism to the complainant on the progress of complaint. (not met) 		<p>c) There is a registry in the unit. A complaint Toll-free number is availed where the citizens send their complaints with evidence CGV/04/06</p> <p>The meetings for an appointment for complains handling committee members are availed per evidence CGV/04/05</p> <p>There are suggestion boxes in each office in the county. The key I handled by one person There is a civic Education and training manual as per evidence CGV/04/02</p>



4.3 Performance Measures (PMs)

The summary of results for Performance Measures is as shown in table 4.3 below

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management Max score: Maximum 30 points.							
<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. b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	1	The County budget was program based. The various sector-specific program was clearly defined. Program based budget for the FY 2017/2018 was availed as per evidence CGV/01/22 The Budget was submitted to the County Assembly on 30/4/2016 as per evidence CGV/01/19 Budget is developed using SCOA not IFMIS.
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and outlook paper – submission by county	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	1	a) The CEC finance issued a circular on 30 th July 2016 not given There is no letter showing submission of the CBROP to the executive from CEC finance Submission of CBROP from the CEC finance to county assembly not availed C) CFSP submitted to the county assembly on 14 th



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after mission</p> <p>d) CEC member for finance submits budget estimates 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>December 2016 as per evidence CGV/01/21</p> <p>D) CECM Finance submitted the budget estimates to county assembly on 5th April 2017</p> <p>E) The date the budget was passed by the county assembly was not availed</p>
1.3		The credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger	Max. 4 points. <u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in the final	0	<p>Aggregate expenditure (3,890,630,000) out-turns compared to original approved budget (5,580,000) deviation is 1,689,000 000</p> <p>The average deviation is</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			allocations (average across sectors).	report at department (sub-vote) level).	<p>account is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.</p> <p><u>Ad b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>		<p>30.2% as per evidence controlled of budget 2017/2018 report</p> <p>b) The expenditure composition for the sectors was as follows:</p> <ul style="list-style-type: none"> • Finance and economic planning had a budget of Ksh. 348,970,000 while the actual expenditure was Ksh. 77,120,000 having a variance of 51.6%. • Public Service and Administration had a budget of Ksh. 419,240,000 while the actual expenditure was Ksh. 252,380,000 having a variance of 31.7%. • Gender had a budget of Ksh. 274,310,000 while the actual expenditure was Ksh. 32,980,000 having a variance of 25.9%. • Transport, Infrastructure and Public Works had a budget of Ksh. 577,500,000 while the actual expenditure was Ksh. 164,770,000 having a variance of 37.6%. • Lands and housing had a



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>budget of Ksh. 96,650,000 while the actual expenditure was Ksh. 20,160,000 having a variance of 54.4%.</p> <ul style="list-style-type: none"> • Health Services had a budget of Ksh. 1,481,400,000 while the actual expenditure was Ksh. 912,080,000 having a variance of 37.4%. • Agriculture had a budget of Ksh. 345,140,000 while the actual expenditure was Ksh. 158,170,000 having a variance of 0.3%. • Trade had a budget of Ksh. 212,890,000 while the actual expenditure was Ksh. 14,790,000 having a variance of 84.8%. • Education had a budget of Ksh. 595,970,000 while the actual expenditure was Ksh. 382,080,000 having a variance of 40.3%. • CPSB had a budget of Ksh. 49,130,000 while the actual expenditure was Ksh. 24,670,000 having a variance of 9.9%. • County executive had a



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							<p>budget of Ksh. 419,750,000 while the actual expenditure was Ksh. 163,670,000 having a variance of 73.1%.</p> <p>Expenditure composition for each sector is 37.1%.(average across sectors)</p>
Revenue Enhancement							
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	0	No revenue was collected through automation
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one the year before the previous FY to previous FY	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If the increase is more than 10 %: 1 point.	1	The revenue increase was 41% as per evidence CGV/01/2
Enhanced capacity of counties on execution (including procurement), accounting and reporting							
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 the budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the</p>	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p> <p>CFAR, Section 8.</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) Submitted on time and published: 2 points.</p> <p>(a only): Submitted on time only: 1 point.</p>	2	<p>A) Quarterly reports were submitted as follows Q1-25/10/ 2017 the letter was availed as per evidence CGV/01/06 to CRA, CGV/01/09 to County Assembly and CGV/01/15 to CoB</p> <p>Q2-The letter of submission is stamped 23/01/2018 to National Treasury, County Assembly and CoB as per evidence CGV/01/7/, CGV/01/10 and CGV/01/14</p>



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			local media/web-page.				respectively Q3- 27/05/2018 letters of submission were availed to County Assembly and CoB as per evidence CGV/01/8 and CGV/01/16 respectively. Q4-the letter of submission is stamped 15/07/2018 to CRA, County Assembly, and CoB as per evidence CGV/01/ 12, CGV/01/11 and CGV/01/17 respectively b) Summary of expenditure and revenue is found in the annual financial statement as per evidence CGV/01/04
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory) 1 point	1	The annual FS for FY 2017/2018 was availed as per evidence CGV/01/18 The submission letter is dated 28/09/2017



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				annual report), and if classified as excellent or satisfactory, conditions are also complied with.			
1.8		Monthly reporting and update of accounts, including:	The monthly reporting shall include: Statements of receipts and payments, including: Details of income and revenue Summary of expenditures Budget execution report, (budget guys) Statement of Financial position, including (as annexes): Schedule of imprest and advances; Schedule of debtors and creditors; Bank reconciliations and post in general ledger.	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	Max. 2 points. If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.	0	1a) details of income available on a monthly basis on the revenue and expenditure reports not availed summary of expenditures not available on a monthly basis Budget execution report was not presented 3. a) available as shown in the annual financial statements b) The schedule of debtors and creditors not presented, Bank reconciliation was availed as per evidence CGV/01/05. The schedule of the list of debtors, creditors and bank reconciliation in the annual financial statement
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. PFM Act. Art 149. Checkup-dates.	Max. 1 point. Registers are up-to-date: 1 point. Transitional arrangements: <u>First year</u> : Assets register need only to contain assets acquired by county governments	1	There is an asset register which is up to date but not automated as per evidence CGV/01/03



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					since their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries		
Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point.	0	The audit team is in place but no quarterly audit reports gave
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. 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	The audit committee was not appointed in the FY 2017/2018; it was formed in 14/09/ 2018. The gazettelement of the committee was on 23/09/2018 as per evidence CGV/01/01



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1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	A review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	The sum total of audit queries for FY 2015/16 was 207,387,356. The Total expenditure for FY 2015/16 was 3,891,645,257. Therefore, the value of the audit queries against Total Expenditure is 5%.
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 is no audit queries: 1 point.	0	The sum total of audit queries for FY 2015/16 was 207,387,356. The Total expenditure for FY 2015/16 was 3,891,645,257. Therefore, the value of the audit queries against Total Expenditure is 5%. The sum total of audit queries for FY 2016/17 was 859,547,702. The Total expenditure for FY 2016/17 was 4,269,459,541. Therefore, the value of the audit queries against Total Expenditure is 20.1%
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	0	There was no report from the county assembly scrutinizing the audit queries from the OAG.
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures	Note: When PPRA develop a standard assessment tool, APA will	Annual procurement assessment and audit by PPRA and OAG	Max. 6 points. a) IFMIS Steps:	2	The County applied the 20 out of 25 IFMIS e-procurement steps.



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		including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>switch to using the score from the PPRA assessment as the PM (Pfr may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with 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</p>	<p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</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.</p>	<p><15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>		<p>Quarterly procurement reports were not submitted to PPRA</p> <p>c) Tenders above 2M have been advertised for open tender and tenders below 2M quotations were done. (no evidence is given). Documents had been taken away by EACC</p> <p>d) There is secure adequate storage for all files and equipment</p> <p>e) Completed evaluation reports for sampled 5 projects were not given</p>



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			signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)				
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
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 into one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated to both planning and M&E.	Review staffing structure and organogram. The clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	3	The department is established and has an organogram as per evidence CGV/02/07 b) There is a designated officer (George Sigutta) in place and was absorbed from the National Government. He was appointed in 2007 as an economist as per the evidence CGV/03/07 c) The unit has a designated budget Ksh. 13,600,000as per evidence CGV/02/11
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.	Maximum: 1 point Compliance: 1 point.	1	The M&E committee is in place the minutes for formation were availed as per evidence CGV/02/06 Quarterly report Q1-13/10/2017 as per evidence CGV/02/08 Q2-15/01/2018as per evidence CGV/02/08 Q3-is availed as with evidence CGV/02/10 Q4 is combined with the annual M&E report The annual M&E report was



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							done on 1/10/2018 as with evidence CGV/02/05
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; and</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 the required format (as contained in the CIDP guidelines published by MoDA).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	2	<p>The CIDP was submitted in the required format as per evidence CGV/02/01</p> <p>CIDP 2013-2017 has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators</p> <p>CIDP indicator handbook was availed as per evidence CGV/02/12</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 (Law says that once submitted if they are silent on it then it is assumed to be passed).</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 for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.</p>	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	4	<p>The submission letter to the assembly was dated on 30/08/2016 as per evidence CGV/02/03</p> <p>The ADP has strategic priorities, how the government deal with changes in financial and economic environment programs to be delivered are available, payments by county government, summary, details on resource development</p>
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing	Review the three documents: CIDP, ADP and the budget. The	<p>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	0	Projects are not within the ceiling.



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			and activities. (costing of ADP is within +/- 10 % of final budget allocation)	budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.			
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 and c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines.	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators. Verify that the indicators have been sent to the CoG.	Maximum: 5 points. a).C-APR produced = 2 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. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	4	The C-APR was availed as per evidence CGV/02/04 for the FY 2017/2018 C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual	Review the completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation is done: 1	0	No review of projects in the CIDP was carried out in the FY 2017/2018.



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			basis.		point.		
2.8		Feedback from the 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-APR informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	C-APR of 2015/16 was not prepared. They were using annual Monitoring & Evaluation report to develop the ADP
Key Result Area 3: Human Resource Management							
Max score: 12 points.							
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? Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c = NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	1	The staff development plan FY 2017/2018 is was not prepared. There is no annual projection for recruitment for FY2017/2018 They have a county staff structure which was prepared in July 2017
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check)) b) Skills and competency	Job descriptions Skills and competency frameworks. Appointment, recruitment and promotion records	Maximum score: 4 points All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	1	a) The job description was not availed b Skills and Competency framework and job description not in place but have a skill audit as per evidence CGV/03/12 c) Accurate recruitment,



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check) c) Accurate recruitment, appointment and promotion records available				appointment, and promotion records were availed to the assessment team. But in the FY 2017/2018, no promotion was conducted with the new regime as per evidence CGV/03/02 Adverts for positions were availed and dated of appointed stated The minutes for interview deliberation by the board were presented
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized. b) Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period	Maximum score: 5 points. ² a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results	2	Staff performance appraisal System was implemented for junior staff as per evidence CGV/03/09 b. Performance contract for the FY 2017/2018 for CEC'S, Chief Officers, and Directors was not implemented c. Service reengineering was undertaken in the Health sector per evidence CGV/03/01 d. The RRI was not conducted in the FY 2017/2018

² Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					Initiatives-RRIs launched/upscale: 1 point		
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	3	a. The CE unit established on 10/06/2016 and all members of the committee nominated. b. The department has dedicated 4 staffs as per evidence CGV/04/03 Country civic and public participation education policy was availed as per evidence CGV/04/07 A draft participation policy dated 5/08/ 2018 was availed per evidence CGV/04/14 c. The unit has a budget allocation as shown in per evidence CGV/04/15 d. The curriculum of activity is available and training manual was available e)Local public, Barazas, Governor state of the county address, County website, social media like Facebook
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	Rolled out activities with all attendance lists, the report was availed. Roll out of civic education CIDP for 2018-2022 which took place in August 2018.



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				Needs to be clearly described and documented in a report(s) as a condition for availing points on this.			Public participation /stakeholders regarding the establishment of a granite processing plant on a land parcel west Bunyore /Embali held on 3/11/2018. Minute and list of attendance was availed as per evidence CGV/04/11 Stakeholders meeting to identify valid venerable NHIF sponsored household beneficiary in Emuhaya sub-county held on 13/06/2018 only minutes were availed as per evidence CGV/04/12 Ipali Health Centre Insecurity meeting held on 27/11/2017 at Ipali Health Facility as per evidence CGV/04/13 Budget validation as per evidence CGV/04/08 Public participation on finance bill as per evidence CGV/04/16
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.)	County Act, Art. 96. Review approved (final) policy/procedure documents describing access to information system and communication framework and review evidence of public notices and sharing	Maximum 2 points. a) Compliance: 1 point. b) Compliance: 1 point.	2	There is a communication unit is established with 11 staff Have a newsletter magazine and communicate via Radio with evidence CGV/04/01 A draft communication policy dated March 2018 was availed as per evidence CGV/04/10 There is designated officer



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			b) Counties have designated officer in place, and the officer is operational.	of documents. Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			place and the office is operational.
4.4		Participatory planning and budget forums held(budget guys)	<p>a) Participatory planning and budget forums held in the 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 stakeholder mapping in public participation guidelines issued by MoDA.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p> <p>The link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>met: 1 point.</p>	2	<p>Budget forum and participatory forums were held</p> <p>Invitation or notice to attend the activity is issued, minutes, list of attendance and report are availed as per evidence CGV/04/08</p> <p>Structures and system for public participation for the county was presented</p> <p>Most of the public meeting was attended by youth, women, CSOs, FBOs, parastatals, and PWD</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			the citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.				
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizen's engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	The citizen feedback availed was one way where the county had mechanisms to collect feedback but didn't have a channel to disseminate the collected feedback to the citizens
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: County Budget Review and Outlook Paper Fiscal Strategy Paper Financial statements or annual budget execution report Audit reports of financial statements Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter Annual progress reports (C-APR) with core county indicators	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points.	1	As at 21/11/2018, the following were the findings on the website: County Budget Review and Outlook Paper is not available Fiscal Strategy Paper is available Financial statements are not available Audit reports of financial statements are not available Quarterly budget progress reports are not available Annual progress reports (C-APR) with core county indicators is not available Procurement plans and rewards of contracts are not available on the website Annual Capacity &



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			Procurement plans and rewards of contracts Annual Capacity & Performance Assessment results County citizens' budget				Performance Assessment results are not available County citizens' budget is not on the website
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	2	Finance bill was published on the County Assembly website for FY 2017/2018.
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against the 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.</i></p> <p>If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</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</p>	<p>Maximum 4 points</p> <p>More than 90 % implemented: 4 points (6 points in the first two AC&PAs).</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 points will be awarded.</p> <p>An extra point will be</p>	0	<p>Projects were sampled, and most of them were not completed</p> <p>Have provided two projects only</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				etc.	awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>A 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</p>	<p>Maximum (5 points</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</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>	0	The projects sampled were in line with the procurement plan, were within the budget estimated, some completion reports were available and some payment was made



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				<p>progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted 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.</p> <p>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>The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 3 points (4 in the first two AC&PA).</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>	0	Maintenance cost of the Sampled was in the block as per the budget 2017/2018
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.	<p>Maximum 3 points</p> <p>All 100 % of sample done in accordance with the framework for all projects: 3 points</p>	0	Most of the sampled projects did not undergo screening of environmental social safeguards



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					80-99 % of projects: 1 point		
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the 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 2 points All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	0	EIA report for Hydrological survey report on chekombero borehole with evidence CGV/05/02 and CGV/05/03 respectively EIA report and license for borehole at Mudete Market with evidence CGV/05/04
					Total Maximum Score: 100 points.	39	



Summary of capacity building requirements

The following is a summary of findings on capacity building requirements of the county based on the assessment (overall indicative areas) listed by Key Result Areas.

Public Finance management

- Undertake a comprehensive to all focal points persons on KDSP tool
- Sensitize the public on revenue automation
- Train and sensitize staff on monthly reporting and update of accounts;

Planning, Monitoring, and Evaluation

- Train and sensitize M&E staff on updating projects the register
- Sensitization on preparation of ACPR
- Evaluation reports of major completed CIDP projects should be done on an annual basis

Human Resource Management

- Staffs should be trained on business process re-engineering and rapid result initiative (RRI) and results-based management(RBM)
- Document storage system: there is a need to procure sufficient storage and automated management systems for ease of achieving and retrieval functions
- Staff appraisal and performance contracting for staff to be fast-tracked

Civic Education & Participation

- Create synergy between the communication function and various departments such as finance,
- Develop a communication strategy to enhance information flow for the public is disseminated in a timely manner.
- Introduce two-way communication between the county and the citizen.
- Sensitize citizens on a complaints feedback mechanism
- Sensitizing staff on the importance of publishing county core reports planning on the website

Environment and Social Safeguards

- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA) should also be considered.
- Train and sensitize staff on the need to maintain a comprehensive projects completion register;
- Adequate funding for sensitization of county staff, county assembly and the general public on importance and need for environment screening should be provided
- There is a need for a clear mechanism for interaction and assigning of roles with NEMA in the management of the county environment section



6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

The Table below presents assessed areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> Members of the public need to be sensitized on the new channels of revenue collection Staff and other stakeholders require further sensitization on the importance of meeting the budget calendar. The Internal Audit to be encouraged to practice quarterly reporting system rather than bi-annual internal audit procurement plans should be developed
KRA 2	Planning &M&E	<ul style="list-style-type: none"> The County Assembly members should be sensitized on the need of a well-resourced M&E function within the County. There is a need to train M&E staff on how to improve the register on completed projects in terms of aligning it to the legislative requirements as well as stakeholder expectation
KRA 3	Human Resource Management	<ul style="list-style-type: none"> Staffs should be trained on business process re-engineering and rapid result initiative (RRI) and results-based management(RBM) Staff appraisals and Performance contracts should be signed
KRA 4	Civic Education	<ul style="list-style-type: none"> There is need to create synergy between the communication function and various departments such as finance, the county assembly and the office of the Governor to ensure that all the information meant for the public is disseminated in a timely manner. There is a need to have two-way communication between the county and the citizen as what exists is a one-way channel. Citizen air their complaints but no feedback mechanism input in place.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> Sensitizations of County Assembly Members and key staff on the essence of timelines of passing Environmental and Waste Management bills as well as the importance of ensuring the environment and social safeguards are in place. The County needs to be guided on how to formalize its working arrangement with NEMA. Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations; Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA) should also be considered.



7.0 VIHIGA COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Joyce Mbone	ICT officer	joycembone@yahoo.com
2	Ramadhan Opiyo	ICT officer	opiyoramadhan@gmail.com
3	Bongo Nyongesa	Ag. Director CE&PP	
4	Andrew Otom	Environment officer	ochienga27@yahoo.com
5	Millicent Madara	Human Resource manager	mmadaraz2gmail.com
6	Sylviah Imali	Human Resource officer	slyviaimali@gmail.com
7	George Wambua	Budget officer	gwambua06@gmail.com
8	Godfrey Shem	Budget officer	gshemex@gmail.com
9	George Keya	Budget officer	georgekeya1975@gmail.com
10	Mary Anyiendah	Chief Officer-Education	maryanyiendah@yahoo.com
11	Geoffrey Oyaro	Procurement officer	geoffreyoyaro@gmail.com
12	George Sigutta	Economist	0720280529
13	Richard Atingo		atingorichard@yahoo.com
14	Dickson Amunga		amungadick2gmail.com
15	Richard Rapando		bungasi123@yahoo.com



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE GOVERNORS BOARDROOM ON 21ST NOVEMBER 2018 9:30 AM TO 10:05 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Paul Mbuni	CECM, Public Service & Administration
2. Alfred Ingeche	CECM Finance and Economic Planning
3. Godfrey Oyaró	
4. Joseph Olando	
5. Beatrice Makungu	
6. Lenen Mamboleo	
7. Nicholas Masinde	
8. Millicent Madara	
9. Bongo Ngosegwi	
10. Benson Kisa	
11. Richard Rapando	
12. George	Focal Person
13. Geoffrey Ayucho	
14. Andrew Lorenge	
15. Lydia Khasandi	
16. Lynette Abdalla	MoDA

PMS TEAM

NAME	DESIGNATION
1. Mr. Dennis Marube	Team leader
2. Ms. Janet Nyaboke	Assessor
3. Ms. Salome Ooko	Assessor

MIN: 1/21/11/2018: PRELIMINARY

The meeting was opened at 9.30am, followed by a brief introduction of members present and their respective designations.

MIN: 2/21/11/2018: OPENING REMARKS

The CEC, public service, administration, and coordination Mr. Paul Mbuni, welcome the consultant team to the County. He assured the consultant team full support from the County staff in all areas of the assessment. He also stated that the county is committed to the assessment as the grants will help in the development of Vihiga County

Additionally, he urged the county staff to provide all the documents needed as evidence so that they meet the requirements for the next funding.



MIN: 3/21/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

The KDSP focal person, Lynette Abdalla appreciated the warm welcome from the county and the entire staff. She requested the county staff to give maximum cooperation to the consulting firm.

Mr. Dennis Marube, the team leader from Prestige management solution, appreciated the county staff for making the time to attend the entrance meeting after which he gave an overview of the assessment. He highlighted the aim of the entry meeting, stressing that the assessment team would be around for the next three working days and that the exercise was an assessment and not an audit. The methodology of the exercise would be to gather data by holding a group-based discussion with key result area focal person for the KDSP programme. The 3 tools, namely: The Minimum Access Condition, Minimum Performance Conditions and Performance Measures developed by KDSP would be used to guide the process of gathering data.

All participants would be signing the attendance register as evidence they took part in the exercise. The county staffs were notified of the assessors' intention to retain photocopies of all the documents reviewed. All evidence collected will be signed and stamped on the face. No evidence will be accepted after the exit meeting. He further stated that an exit meeting will be conducted on the 23rd of November 2018.

MIN: 4/21/11/2018: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 10.05 a.m.

Minutes Prepared by:

Signature: _____ Date: _____

1. Name:

Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

1. Name:

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

2. Name: _____

Designation: _____

County Government of: Vihiga



8.2 APPENDIX 2: EXIT MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT TEST HELD AT THE GOVERNORS BOARDROOM ON 23RD NOVEMBER 2018 FROM 4:00 PM TO 5:00 PM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Paul Mbuni	CECM, Public Service, Administration, and coordination
2. Joseph Olando	
3. Beatrice Makungu	
4. Richard Rapando	
5. George Sigutta	Focal Person
6. Andrew Lorenge	
7. Andrew Otom	

PMS TEAM

NAME	DESIGNATION
1. Mr. Dennis Marube	Team leader
2. Ms. Janet Nyaboke	Assessor
3. Ms. Salome Ooko	Assessor Taking minutes

MIN: 1/23/11/2018: PRELIMINARY

The meeting was opened with a word of prayer from Mrs. Beatrice Makungu at 4:00 PM, followed by a brief introduction of members present and their respective designations.

MIN: 2/23/11/2018: OPENING REMARKS

The CECM, Public Service, Administration put the house in order. He thanked the staff for their support.

MIN: 3/23/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

Prestige Management Solution team leader thanked the county staff for their cooperation and support they provided throughout the exercise.

Below is a brief overview of the key issues highlighted by the assessment as discussed during the meeting.

KRA 1: PFM

- Monthly reporting and update of accounts not done
- Internal audit report to the governor was not given
- Submission letters on the budget process were not given; CBROP and budget
- Legislative scrutiny on audit report at the assembly was not presented



- Taken through 20 IFMIS procurement step
- 3rd and 4th quarter procurement report to PPRA were not given. Forwarding letters were not availed. The report is done on a monthly in each department.

KRA 2: PLANNING AND M&E

- Some of the M &E reports for the sampled project visit not provided
- No evaluation report of CIDP flagship projects
- Evaluation report for sampled 10 projects was not issued
- Q4 M& E reports were not availed

KRA 3: HUMAN RESOURCE MANAGEMENT

- Job description manual not provided
- Performance Contract for CEC members, CCOs and Directors were not conducted.
- RRI report did not meet the required threshold

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- No clear evidence of a complaint register
- No participation follows up on the budget process
- No evidence of citizen feedback on issue complained
- Dedicated budget for Civic education was not presented
- Lack of publication of all required items on the website;
 - Procurement plan
 - ACPA 1 results
 - CAPR
 - Audit reports
 - Citizen budget was not availed what was availed was the Governor's budget
 - Budget execution report
 - CBROP
 - CFSP

KRA 5: ENVIRONMENT AND SOCIAL SAFEGUARDS

- Licenses and EIA reports for some sampled projects were not availed
- Evaluation report for some sampled projects was not availed
- Maintenance cost of most sampled projects not availed



MIN: 4/23/11/18 RESPONSES FROM COUNTY GOVERNMENT

The County concurred with the findings and promised to implement the suggestions made to them by the assessors for improvement.

MIN: 5/23/11/18: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 5.00 PM.

Minutes Prepared by:

Signature: _____ **Date:** _____

1. Name:

Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ **Date:** _____

1. Name:

_____ Team Leader
Prestige Management Solutions Ltd.

Signature: _____ **Date:** _____

2. Name:

_____ Designation: _____
County Government of: Vihiga



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

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