

COUNTY GOVERNMENT OF VIHIGA



CAPACITY BUILDING PLAN KENYA DEVOLUTION SUPPORT PROGRAMME

FINANCIAL YEAR 2019/2020

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Annex 1: Self-Assessment Tool

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
Minimum Access Conditions complied with				
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Review Minimum Access Conditions for level 1 grant (signing participation agreement, developing CB plan that complies with investment menu and formats).	Participation agreement in place, CB plan completed for the present year (or coming year for the first self-assessment)	MET
Financial Management				
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Office of the Auditor General and National Treasury by 30th September with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 st October. The FS has to be in an auditable format.	Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG. Timing: FS covering previous FY was submitted in compliance with statutory deadlines	MET

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>Transitional arrangements:</p> <p>Transitional arrangements are in place for the first and second assessments as audit report may be disclaimed due to balance sheet issues. For these assessments, condition is met if audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to CoB; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 	<p>Audit reports from Office of the Auditor General.</p> <p>Timing: refers to audit of financial statements of the most recent completed fiscal year</p> <p>Qualified opinion in the 2017/18 at the county executive</p>	MET
Planning				
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).	<p>CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.</p> <p>Timing: refers to plans for the current FY</p>	MET
Use of funds in accordance with Investment menu				
5. Adherence to the investment	To ensure compliance with the environmental and	Adherence with the investment menu (eligible	Review financial statements against the grant guidelines. Check up on use	MET

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
menu	social safeguards and ensure efficiency in spending.	expenditures) as defined in the PG Grant Manual	<p>of funds from the C&P Grant through county records, accounts, reports and Financial Statement.</p> <p>This MPC will not be relevant for the first self-assessment, and will relate to planned investments for FY 17/18, based on the annual plan. In the following AC&PAs the MPC will relate to both the planned usage for the current FY, and the actual usage for the previous FY.</p>	
Procurement				
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p>The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p>	Review procurement plan for current FY of each procurement entity and county consolidated procurement plan and check up against the budget to ensure all budgeted projects are included in the procurement plan.	MET
Core Staffing in Place				
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list, and have relevant qualifications:</p> <ul style="list-style-type: none"> • The county secretary& Head of Public Service • Chief Officer of Finance, • Planning Officer, • Internal Auditor, • Procurement Officer (minimum a qualified/degree holder for each designated procuring entity), • Qualified Accountant for each designated 	<p>Review Staff organogram, schemes of service to review the qualifications against requirements, sample check salary payments, job descriptions, and interview records. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p> <p>Timing: staff that are at the point of</p>	MET

Minimum Performance Conditions	Reason and Explanation	Detailed indicator and Means of Verification	Means of Verification and timing	Was the MPC met?
		procuring entity. <ul style="list-style-type: none"> • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E Officer 	time for the ACPA.	
Environmental and social Safeguards				
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (sample 5-10 projects). (From the second AC&PA, Sept. 2018).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p>	<p>Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rdAC&PA, see the previous column</p>	MET

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

Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are root causes of the gap? <i>(to be filled in by county)</i>
KRA 1: Public Financial Management							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget	Budget format and	The annual budget approved by the County	Review county budget document, IFMIS up-loads, the CPAR, 2015.	Maximum 2 points.	1	<u>Reasons For Scoring</u>

	prepared using IFMIS and SCOA	quality	<p>Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>The version of the budget approved by the assembly should be the Program Based Budget, not the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p> <p>The draft budget should be developed in Hyperion module, not developed in excel or other tool and then imported into IFMIS when approved.</p>	<p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>		<p>County Budget format is PBB</p> <p><u>Existing Gaps</u></p> <p>Budget prepared on excel sheets and not the IFMIS Hyperion module</p> <p>Unreliable internet connectivity and limited equipment</p>
1.2		Budget process follows budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Budget circular issued by CEC finance to government entities on time</p> <p>b) County Budget review and outlook paper –</p> <p>c) County fiscal strategy paper (FSP) – submitted and discussed in assembly within deadlines</p> <p>d) Budget estimates submitted to county assembly by 30th April</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review file copy of circular as issued, and check that a sample of entities received it by end August.</p> <p>Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15thOctober and published by 30th November.</p> <p>Review file copies; check that FSP was submitted to executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.</p> <p>Check file copy for evidence of when estimates were submitted to assembly.</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>	3	<p><u>Reasons for scoring</u></p> <p>Budget Circular issued by CEC Finance</p> <p>CBROP & CFSP prepared and submitted to the assembly on time</p> <p><u>Existing Gaps</u></p> <p>Sensitization on the CBROP, the CFSP ,the budget cycle and preparation to assembly-PIC and PAC</p>

			latest. e) County assembly passes a budget with or without amendments by 30 th June latest.	Review evidence that budget was passed by the assembly by 30 th June			
1.3		Credibility of budget	a) Aggregate expenditure out-turn compared to original approved budget. b) Expenditure composition for each sector matches budget allocations (average across sectors).	a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18 b) Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls	Max. 4 points. a): If deviation is less than 10%, 2 points. If deviation is between 10 and 20%, 1 point. More than 20 %: 0 point. b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.	3	<u>Reasons for scoring</u> Evaluation of creditability of budget previously done <u>Existing gaps</u> Gaps in use of PEFA methodology in evaluation of budget credibility
<i>Revenue Enhancement</i>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	1	<u>Reasons for scoring</u> Partial automation of revenue collection <u>Existing Gaps</u> Most revenues streams not Automated.

1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	<u>Reasons for scoring</u> Increase in revenue collection <u>Existing gaps</u> Staff training on enhanced revenue collection methods
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review File copies / records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Max. 2 points. (a &b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	2	<u>Reasons for scoring</u> Quarterly budget reports prepared and submitted to the COB and the National Treasury <u>Existing gaps</u> <u>Cash management</u> , accountability and preparation of periodic financial reports
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 core issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.	Max. 1 point. All requirements met: 1 point	1	<u>Reasons for scoring</u> Annual financial statements prepared <u>Existing Gaps</u> Continuous training on financial reporting Limited equipment for reporting

1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Statements of receipts and payments, including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes): <ol style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger. 	<p>Review monthly reports as filed internally within Treasury when submitted for management review.</p> <p>See also the CFAR Manual, p. 82 for guidelines.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3) met for at least 10 out of 12 months: 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	2	<p><u>Reasons for scoring</u></p> <p>Monthly financial reports prepared in IFMIS module</p> <p><u>Existing Gaps</u></p> <p>Gaps on preparation of monthly reconciliation statements by respective departments/ministries</p>
1.9		Asset registers up-to-date and inventory	<p>Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.</p>	<p>Review assets register, and sample a few assets to ensure accuracy.</p> <p>N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date:</p> <p>1 point.</p>	1	<p><u>Reasons for scoring</u></p> <p>Manual Asset register is updated</p> <p><u>Existing Gaps</u></p> <p>Asset Register not automated</p> <p>Asset register not regularly updated</p>
	<i>Audit</i>						
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee	Review file copy of audit reports as submitted to Internal Audit Committee or Governor (as applicable).	<p>Max. 1 point.</p> <p>4 quarterly audit reports submitted in previous FY:</p>	1	<p><u>Reasons for scoring</u></p> <p>Audit reports prepared and published but not and publicized on the county web-</p>

			(or if no IA committee in place, then reports submitted to Governor)	Check against the PFM Act Art 155	1 point.		site <u>Existing gaps</u> Limited office equipment and space
1.11		Effective and efficient internal audit committee.	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	1	<u>Reasons for scoring</u> Audit reports and reviewed by the audit committee <u>Existing gaps</u> Induction needs on audit procedures and reporting for the inaugurated audit committee
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	2	<u>Reasons for scoring</u> Value of audit queries decreased by over 5% <u>Existing Gaps</u> Gaps exists in audit mapping, audit risk control and reporting by various departments
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audit	1	<u>Reasons for scoring</u> Reduction in audit queries noted <u>Existing Gaps</u> Weak documentation, and inadequate skills in financial procedures and management by

					queries: 1 point.		departments
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	<u>Reasons for scoring</u> Minutes on audit scrutiny by PAC and PIC available <u>Existing Gaps</u> Limited capacity on audit and financial management procedures by the PIC and PAC
<i>Procurement</i>							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	a) 25 steps in the IFMIS procurement process adhered to. b) County has submitted required procurement reports to PPOA on time. c) Adherence to the procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. 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) e) Completed evaluation reports, including individual evaluator	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Annual reports, plus reports of all procurements above threshold size. Check documentation on a sample of 5 procurements of different sizes at random. Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete. Check files on sample of 5 procurements, especially the	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points b) Timely submission of quarterly reports to PPRA: 1 point c) Adherence with thresholds and methods: 1 point. d) Storage space and single complete files for sample of procurements: 1 point e) Evaluation reports complete:	5	<u>Reasons for scoring</u> At least 15 procurement steps adopted Procurement reports prepared and reported to the PPOA <u>Existing Gaps</u> Limited capacity on e-procurement module Sensitization of suppliers and contractors on AGPO Limited storage space.

			scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)	evaluation reports.	1 point		
Key Result Area 2: Planning and M&E							
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	<p>a) Planning and M&E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&E officer and each line ministry has a clearly nominated / designated focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	<p>Review staffing structure, organogram, job descriptions and other relevant documents.</p> <p>Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>Max 3 points</p> <p>A: 1 point</p> <p>B: 0 point</p> <p>C: 1 Point</p>	3	<p><u>Reasons for scoring</u></p> <p>M and E unit in place</p> <p><u>Existing Gaps</u></p> <p>Capacity gaps of the designated M&E officers in the departments</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	Compliance: 1 point.	1	<p><u>Reasons for scoring</u></p> <p>County M&E committee in place</p> <p>M & e policy in place</p> <p>M & E Desk offices established in all departments</p> <p>Service Delivery unit established</p> <p><u>Existing Gaps</u></p> <p>M & E committees require capacity building and strengthening on monitoring, evaluation and reporting</p> <p>Existing county committees</p>

							inactive
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP - CIDP guidelines, 2013, chapter 7).</p> <p>Compare annual financing requirement with total resource envelope for the current year.</p>	<p>Maximum: 3 points</p> <p>A: 1 point</p> <p>B: 1 point</p> <p>C: 0 point</p>	3	<p><u>Reasons for scoring</u></p> <p>Review of CIDP to accommodate merging programmes and projects</p> <p><u>Existing gaps</u></p> <p>Weak linkages between planning progress reports and the CIDP</p>
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents.</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	<p>Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by 1st September of each year</p> <p>Check the ADP against the PFM Act</p>	<p>Maximum:4 points</p> <p>a): 1 point.</p> <p>b) All issues from A-H in PFM Act: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point</p>	4	<p><u>Reasons for scoring</u></p> <p>ADP prepared within the guidelines and submitted to the assembly on time</p> <p><u>Existing gaps</u></p> <p>Inadequate capacity within departments in ADP preparation</p>
2.5		Linkage between CIDP, ADP and Budget	<p>Linkages between the ADP, CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final</p>	<p>a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>b) The total costing of the ADP is</p>	<p>Maximum 2 points</p> <p>A: 1 point</p> <p>B: 1 point</p>	2	<p><u>Reasons for scoring</u></p> <p>We were able to demonstrate the linkages of CIDP, ADP and Budget</p>

			budget allocation)	within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.			<u>Existing Gaps</u> Capacity gaps in costing of ADP and budget
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p>	<p>Check approved C-APR document for date of submission.</p> <p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>	Maximum: 5 points.	4	<p><u>Reasons for scoring</u></p> <p>CAPR prepared, published and publicized and submitted</p> <p>County CIDP indicators handbook developed</p> <p><u>Existing gaps</u></p> <p>Knowledge gap of the county assembly on the county Indicator handbook and CIMES</p>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review evaluation reports for at least 3 large projects.	Maximum: 1 point.	1	<p><u>Reasons for scoring</u></p> <p>Evaluation of completed projects on course</p> <p><u>Existing Gaps</u></p> <p>Lack of updated project register</p>
2.8		Feedback from Annual Progress	Evidence that the ADP and budget are informed by the	Review the two documents for evidence of C-ARP informing ADP	Maximum: 1 point.	1	<p><u>Reasons for scoring</u></p> <p>There is linkage from C-APR to</p>

		Report to Annual Development Plan	previous C-APR.	and budget	Compliance: 1 point.		ADP and budget <u>Existing Gaps</u> Capacity gaps of directors and COs concerning the linkages of C-APR , ADP and budget
Key Result Area 3: Human Resource Management							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Review approved staffing plan</p> <p>Review capacity Building Assessment / CARPS report</p> <p><i>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i></p> <p>Targets met within +/- 10 %.</p>	Maximum 3 points	3	<p><u>Reasons for Scoring</u></p> <p>Staffing plans in place</p> <p>Skills inventory developed</p> <p>County and departmental organization structures in place</p> <p><u>Existing Gaps</u></p> <p>Capacity gaps of HROs on staffing plans, succession plans and county organizational structure</p> <p>Non adherence to staffing plans</p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met.</p> <p>First self-assessment: Chief officers / heads of departments;</p> <p><i>2nd ACPA: all heads of units;</i></p> <p><i>future ACPAs: all staff</i></p>	Review job descriptions and personnel records to match qualifications	Maximum score: 4 points	3	<p><u>Reasons for scoring</u></p> <p>Skills inventory in place</p> <p><u>Existing Gaps</u></p> <p>Lack of an updated skills inventory and staff biometrics</p> <p>Capacity gaps of HROs and directors in customer feedback and preparation of periodic</p>

3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized for CEC Members, Cos and Directors</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>a) Review staff appraisal, mid-year review and annual evaluation.</p> <p>b) Review county Public Service Board Records for signed performance contracts, quarterly reports and annual evaluation.</p> <p>c) Review re-engineering reports covering at least one service</p> <p>d) Review RRI Reports for at least one 100 day period</p>	<p>Maximum score: 5 points.¹</p> <p>a: 1 point</p> <p>b:</p> <p>year 1 and 2: performance contracts signed: 2 points</p> <p>Year 3 onwards: performance contracts signed: 1 point quarterly reports and annual evaluations: 1 point</p> <p>c: 1 point</p> <p>d: 1 point</p>	3	<p><u>Reasons for scoring</u></p> <p>PCs for CECMs and COs in place</p> <p><u>Existing Gaps</u></p> <p>Cascading and implementation of performance appraisal for other staff cadres</p> <p>RRI not done due to budget constraints</p>
Key Result Area 4: Civic Education and Participation							
4.1	Counties establish functional Civic Education Units	CEU established	<p>Civic Education Units established and functioning:</p> <p>(a) Formation of CE units</p> <p>(b) Dedicated staffing and</p> <p>(c) Budget,</p> <p>(d) Programs planned, including curriculum, activities etc. and</p> <p>(e) Tools and methods for</p>	<p>County Act, Art 99-100.</p> <p>Review relevant documentation to ascertain whether measures have been met</p>	<p>Maximum 3 points.</p> <p>CEU fully established with all milestones (a) - (e) complied with: 3 points.</p> <p>2-4 out of the five milestones (a-e): 2 points</p> <p>Only 1 met: 1</p>	3	<p><u>Reasons for scoring</u></p> <p>Civic Education Unit established</p> <p><u>Existing Gaps</u></p> <p>Capacity gaps on the civic education framework</p> <p>No budgetary allocation for civic education</p>

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

			CE outlined.		point.		
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	<u>Reasons for scoring</u> Few CE forums held mainly by CSOs <u>Existing Gaps</u> Limited resources for civic education
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.) b) Counties have designated officer in place, and officer is operational.	County Governments Act, Art. 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)	Maximum 2 points. a: 1 point. b: 1 point.	2	<u>Reasons for scoring</u> Documents uploaded in the county website Government policies subjected to public engagements Public Participation Act in Place Dissemination through County Radio <u>Existing Gaps</u> No designated civic education officers and tools
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional	PFM Act, Art. 137; County Act, 91, 106 (4), Art. 115. Review file copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.	Maximum 3 points. All issues met (a-f): 3 points. 4-5 met: 2 points.	3	<u>Reasons For Scoring</u> Participatory planning and budgeting forums held in all sub counties <u>Existing Gaps</u> Resource constraints limit the number of public forums held

			<p>consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>Review list of attendances to establish that representation requirements were met.</p> <p>Review materials used to structure meetings</p> <p>Review minutes of meetings and resulting planning documents to identify links.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>	<p>1-3 met: 1 point.</p>		
4.5.		Citizens' feed back	<p>Citizens' feedback on the findings from the C-APR/implementation status report.</p>	<p>Review records of citizen's engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).</p>	<p>Maximum points: 1</p> <p>Compliance: 1 point.</p>	1	<p><u>Reasons for scoring</u></p> <p>Committee established</p> <p><u>Existing gaps</u></p> <p>Unstructured Citizens feedback provided mainly in public forums</p> <p>Gaps on the grievance redress mechanism</p>
4.6		County core financial materials, budgets,	<p>Publication (on county web-page, in addition to any other publication) of:</p> <p>i) County Budget</p>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page to see if copies of each document is available</p>	<p>Maximum points: 5 points</p> <p>9 documents available: 5</p>	5	<p><u>Reasons for scoring</u></p> <p>Core documents e.g. COBROP, CFSP, Budgets & Financial reports prepared , published and</p>

		plans, accounts, audit reports and performance assessments published and shared	<ul style="list-style-type: none"> Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget 	<p>at time of self-assessment</p> <p><i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i></p>	<p>points</p> <p>7-8 documents available: 4 points</p> <p>5-6 documents available: 3 points</p> <p>3-4 documents available: 2 points</p> <p>1-2 documents available: 1 point</p> <p>0 documents available: 0 point.</p>		<p>publicized on the website</p> <p><u>Existing Gaps</u></p> <p>Gaps exist in the County Assembly on the framework of the documents</p>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	<p>County Act, Art. 23.</p> <p>Review gazetted bills and Acts, etc.</p> <p>Review county web-site.</p>	<p>Maximum 2 points</p> <p>Compliance: 2 points.</p>	2	<p><u>Reasons for Scoring</u></p> <p>All Bills published and subjected to public participation</p> <p><u>Existing Gaps</u></p> <p>Sensitization to the Executive and Assembly on preparation of draft bills</p>
Result Area 5. Investment Implementation & Social and Environmental Performance							
5.1	Output against plan – measures of	Physical targets as included in	The % of planned projects (in the ADP) implemented in last FY according to	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Average implementation progress</p>	<p>Maximum 6</p> <p>More than 90 %</p>	2	<p><u>Reasons for scoring</u></p> <p>Projects evaluation criteria</p>

	levels of implementation	the annual development plan implemented	<p>completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>across sampled projects.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>implemented: 6</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p>		<p>developed and implemented</p> <p>County projects management committee established</p> <p><u>Existing gaps</u></p> <p>Capacity gaps of SWG and CBEF on project management and social safeguards</p>
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	<p>Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).</p>	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in</p>	<p>Maximum 5 points</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	3	<p><u>Reasons for scoring</u></p> <p>High absorption rates recorded by most departments</p> <p>Projects implemented within timelines</p> <p><u>Existing gaps</u></p> <p>Limited evaluation of completed projects</p>

				the ADP/budget.			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.</p>	<p>Maximum 4 points</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 4 points</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.</p>	4	<p><u>Reasons for scoring</u></p> <p>Budgetary allocation for maintenance in place in departments</p> <p><u>Existing gaps</u></p> <p>Sensitization of the budget committee , MCAs and the executives on sustainable budgeting</p>
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 points: 3 points</p> <p>All 100 % of sample done in accordance with framework for all projects: 3 points</p> <p>80-99 % of</p>	3	<p><u>Reasons for scoring</u></p> <p>ESIA undertaken for major projects</p> <p><u>Existing Gaps</u></p> <p>Sensitization of the citizens , MCAs, County Executives on ESIA, WRAPS, ESSMs and Social Risk Management</p>

					projects: 1 points		
5.5	ESIA /EMP procedures	EIA/EMP procedures from the Act followed.	<p>Relevant safeguards instrument Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>	Sample 5-10 projects	<p>Maximum points: 2 points</p> <p>All 100 % of sample done in accordance with framework for all projects: 2 points</p> <p>80-99 % of projects: 1 points</p>	2	<p><u>Reasons for scoring</u></p> <p>Enhanced safeguards systems demonstrated</p> <p><u>Existing Gaps</u></p> <p>Gaps in preparation of environmental and social management plans, ESIA, WRAPs and environmental action plans</p> <p>No water billing and monitoring system</p>
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Indicator not assessed in first self-assessment				
					Total Maximum Score: 100 points.	86	

Annex 2: ACPA Gap analysis for Vihiga County

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
PFM	Program Based Budget prepared using IFMIS and SCOA	PM 1.1 Budget format and quality	2	1	Application of IFMIS Hyperion module in budget making	1	Director Budget	Technical Assistance	National Treasury/KSG
					Limited equipment and internet connectivity	1	Director Budget	Equipment	National Treasury
		PM 1.2 Budget process follows budget calendar	3	3	Sensitization on the budget cycle and preparation to PIC and PAC	1	Director Budget	Structured Learning	KSG
		PM 1.3 Credibility of budget	4	3	Use of PEFA methodology in evaluation of budget credibility	1	Director Budget	Technical Assistance	National Treasury
	Enhanced revenue management and administration	PM 1.4 Performance in revenue administration	2	1	Own revenue collection not wholly automated	1	Receiver of revenue	Systems rollout	National Treasury
	Reporting and accounting in accordance with PSASB guidelines	PM 1.6 Timeliness of in-year budget reports (quarterly to Controller of Budget).	2	2	Gaps exist in cash management and preparation of periodic financial reports	1	Head of Accounting services	Structured learning	National Treasury
		PM 1.7 Quality of financial statements.	1	1	Continuous training on preparation of financial statements and cash management	4	Head of Accounting services	Structured learning	KSG

					Limited Equipment for reporting	4	Head of Accounting services	Equipment	National treasury
		PM 1.8 Monthly reporting and up-date of accounts	2	2	Gaps on preparation of monthly reconciliation statements by respective departments/ministries	4	Structured learning	Technical assistance	KSG
	Internal Audit	PM 1.9 Asset registers up-to-date and inventory	1	1	Need to automate and update the asset register	1	Director of Internal Audit services	Guidelines and regulations Technical Assistance/system roll out	Government printer and PPOA.
		PM 1.10 Effective Internal audit function	1	1	Limited office equipment and furniture	1	Director of Internal Audit Services	Equipment	National Treasury
		PM 1.11 Effective and efficient internal audit committee.	1	1	Gaps in Audit procedures and reporting	1	Director of Internal Audit Services	Learning and Knowledge exchange platform Structured learning event	Government printer
		External Audit	MPC 3 – Audit opinion	Yes/no					
		PM 1.12 Value of audit queries	2	2	Gaps in Audit mapping, and audit risk control by departments	1	Director Internal Audit services	Structured learning event	National Treasury-Internal audit department
		PM 1.13 Reduction of audit queries	1	1	Weak documentation, and inadequate skills in financial procedures and management by departments	1	Director Internal Audit services	Structured learning event	National Treasury-Internal audit department
		PM 1.14 Legislative scrutiny of audit reports and follow-up	1	1	Sensitization of PIC and PAC on audit report scrutiny and audit processes	1	Director Internal Audit services	Structured learning	External Audit Office

	Improved procurement procedures	MPC 6 – procurement plan	Yes/no						
		PM 1.15 Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	6	5	Limited capacity on the e-procurement module	1	Director of Procurement	Structured learning	National Treasury-Procurement department
					Sensitization of suppliers and contractors on AGPO	1	Director of procurement	Structured learning	National Treasury-Procurement department
					Limited storage space.	1	Director of procurement	Equipment	National Treasury-Procurement department
Planning and M&E	County M&E system and frameworks developed	PM 2.1 County M&E/ Planning unit and frameworks in place	3	3	Capacity gaps of the county assembly, budget, planning and committee members on sustainable planning and budgeting	1	Director Economic planning, County Secretary	Structured learning	National Treasury- Planning
					No designated M&E officers for every department	4	Director Economic planning,	Systems rollout	National Treasury- Planning
		PM 2.2 County M&E Committee in place and functioning	1	1	Capacity gaps of m&e officers on on results based monitoring and reporting	1	Director Economic planning,	Structured learning, event Learning and knowledge exchange platform.	National Treasury- Planning
					Existing county committees inactive	5	Director Economic planning	Technical assistance	National Treasury- Planning
		PM 2.3 CIDP formulated and up-date according to guidelines	3	3	Weak linkages between planning, progress reports and	1	Director, Economic planning	Knowledge exchange platform	National Treasury-Planning

					the CIDP				
		PM 2.4 ADP submitted on time and conforms to guidelines	4	4	Inadequate capacity within departments in ADP preparation	1	Director , Economic planning	Structured learning	National Treasury-Planning
		PM 2.5 Linkage between CIDP, ADP and Budget	2	2	Weak linkages in , costing of ADP and budget	1	Director, Economic planning	Structured learning	National Treasury-Planning
	Monitoring and Evaluation systems in place and used, with feedback to plans	PM 2.6 Production of County Annual Progress Report	5	4	Knowledge gap of the county assembly on the County Indicator handbook and CIMES	1	Director, Economic planning	Structured learning	National Treasury-Planning
		PM 2.7 Evaluation of CIDP projects	1	1	Lack of updated project register	5	Director, Economic planning	Structured learning	National Treasury-Planning
		PM 2.8 Feedback from Annual Progress Report to Annual Development Plan	1	1	Capacity gaps of directors and COs on linkages of CAPR, ADP and Budget	1	Director, Economic planning	Structured learning	National Treasury-Planning
HRM	Staffing plans based on functional and organization assessments	PM 3.1 Organizational structures and staffing plans	3	3	Capacity gaps of HROs on staffing plans, succession plans and county organizational structure	1	Director HRM, Executive and County assembly	Structured learning	PSC/ DPM
					Non adherence to staffing plans	4	Director, HRM	Technical assistance	PSC
	Job descriptions, including skills and competence requirements	PM 3.2 Job descriptions, specifications and competency framework	4	3	Lack of an updated skills inventory and staff biometrics	1	Director, HRM	Systems development Technical assistance	PSC
					Capacity gaps of HROs and directors in conducting customer feedback and preparation of periodic assessment plans	1	Director, HRM	Structured Learning	PSC

	Staff appraisal and performance management operationalized in counties	PM 3.3 Staff appraisals and performance management	5	3	Capacity gaps on the implementation of performance appraisals	1	CO, Public Service	Technical assistance	PSC	
					RRI not done due to budget constraints	5	Director, Public service	Technical assistance	PSC	
Civic Education and participation	Counties establish functional Civic Education Units	PM 4.1 CEU established	3	3	Capacity gaps on the civic education framework	1	Director, Civic Education	Learning and knowledge exchange platform	MOPS	
					No budgetary allocation for civic participation activities	4	Director, Civic Education		MOPS	
		PM 4.2 Counties roll out civic education activities	2	2	Limited resources for civic education	1	Director, Civic Education	Equipment	MOPS	
	Counties set up institutional structures systems & process for Public Participation	PM 4.3 Communication framework and engagement	2	2	No designated civic education officers and tools	4	Director, Civic Education	Technical assistance	MOPS	
		PM 4.4 Participatory planning and budget forums held	3	3	Resource constraints limit the number of public forums held	4	Director, Civic Education	Structured learning	MOPS	
		PM 4.5 Citizens' feedback		1	1	Unstructured citizens feedback provided mainly in public forums	1	Director, Civic Education	Technical Assistance	MOPS
						Gaps exist on the grievance redress mechanism	1	Director, Civic Education	Structured learning	MODA/CAJ
		PM 4.6 County core financial materials, budgets, plans, accounts, audit reports	5	5	Gaps exist in the County Assembly on the framework of documents	4	Director, Civic Education	Structured learning	MODA	

		and performance assessments published and shared							
		PM 4.7 Publication of bills	2	2	Sensitizing the Executive and Assembly on preparation of draft bills	4	Director, Civic Education	Structured learning	MODA
. Investment Implementation & Social and Environmental Performance	Output against plan – measures of levels of implementation	PM 5.1 Physical targets as included in the annual development plan implemented	6	2	Capacity gaps of SWG and CBEF on project management and social safeguards	1	Budget officer	Structured learning	MODA
	Projects implemented according to cost estimates	PM 5.2 Implementation of projects and in accordance with the cost estimates	5	3	Limited evaluation of completed projects	4	Director, planning	Technical assistance	State Department of Planning
	Maintenance	PM 5.3 Maintenance budget to ensure sustainability	4	4	Sensitization of the budget committee , MCAs and the executives on sustainable budgeting	4	Budget officer	Structured learning	State Department of Planning
	Screening of environmental social safeguards	PM 5.4 Mitigation measures on ESSA through audit reports	3	3	Sensitization of the citizens , MCAs, County Executives on ESIA, WRAPS, ESSMs and Social Risk Management	1	Director Environment, Director Social services	Structured learning	MODA/CAJ
	ESIA /EMP procedures	PM 5.5 EIA/EMP procedures from the Act followed.	2	2	Gaps in preparation of environmental and social management plans, ESIA, WRAPs and environmental action plans	1	Director Environment, Water, Natural Resources and Forestry	Technical Assistance	MODA/NEMA
	Water Billing System	PM5.5 Development and rollout of a water	-	-	Gaps exist in water billing and monitoring	1	Director water	Systems roll out	LVNWSB

		billing system							
	Grievance redress	MPC 9 - Citizens' Complaint system			Establishment of a citizens feedback framework and grievance redress mechanism	4	Director Civic Education	Technical Assistance	MODA/CAJ
		PM 5.6 – Value for Money	0	0	Establish value of outputs in relation total costs of county expenditure at relevant quality		Director Internal Audit Services	Technical Assistance	OAG

Annex 3: FY 2019/20 County Capacity Building Plan

Key Results Area 1: PFM for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
BUDGET													
VHG/PFM/001	Purchase of 2 Desktops and server	PM 1.1	Identification of specifications and request for tendering	Equipment	Director Budget	Sep 2019	Oct 2019	1,000,000		KDSP/CGV	Desktops purchased	2 desktops 1 server	Tender reports Stores ledger Invoice Delivery Note
VHG/PFM/002	Training of PAC and PIC members on the budget cycle and PBB	PM 1.2	Identification of trainees and trainers Agreeing on modalities Carrying out of training	Structured learning	Director Budget	July 2019	Dec 2019	1,000,000		GOK, Development partners County Treasury	County Directors Trained	20	Workshop report Attendance list.
VHG/PFM/003	Training of budget officers on use of PEFA methods in evaluation of budget credibility	PM 1.3	Identification of trainees and trainers Agreeing on modalities Carrying out of training	Structured learning	Director Budget	July 2019	Dec 2019	500,000		GOK, Development partners County Treasury	County Directors Trained	5	Workshop report Attendance list.
Subtotals								2,500,000					
REVENUE													
VHG/PFM/004	Automation of own revenue collection	PM 1.4	Preparation of TOR Identification of suppliers	Systems Roll out	Receiver of Revenue	Jan 2019	March 2019	2,000,000		KDSP/CGV	Revenue Streams automated	1	Tender reports Stores ledger Invoice Delivery Note
VHG/PFM/005	Training of revenue officers on revenue	PM 1.4	Identification of trainees and trainers	Structured learning	Receiver of revenue	July 2019	Dec 2019	1000,000		KDSP/CGV	Revenue officers trained	20	Workshop report Attendance

	administration and revenue enhancement		Agreeing on modalities Carrying out of training										list.
Subtotals								3,000,000					
FINANCIAL REPORTING AND ACCOUNTING													
VHG/PFM/006	Training of accounts staff on IFMIS financial reporting and cash management modules	PM 1.6 PM 1.1	Identification of trainers and trainees Agreeing on modalities Undertaking trainings	Structured learning event	Head of Accounting Services	Sept 2019	Dec 2019	1,000,000		KDSP/CGV	Accounts staff trained on IFMIS financial reporting and cash management	20	Training reports Attendance list
VHG/PFM/007	Purchase of Desktops and accessories	PM 1.6	Preparation of TOR Identification of suppliers	Equipment	Head of Accounting Services	Jan 2020	March 2020	1,000,000		KDSP/CGV	Equipment purchased	8	Tender reports Stores ledger Invoice Delivery Note
Subtotals								2,000,000					
INTERNAL AUDIT													
VHG/PFM/008	Purchase of Desktops, computer accessories and furniture	PM 1.10	Preparation of TOR Identification of suppliers	Equipment	Director Internal Audit	Jan 2020	March 2020	1,500,000		KDSP/CGV	Equipment purchased	8	Tender reports Stores ledger Invoice Delivery Note
VHG/PFM/009	Training of County audit committee on audit procedures and reporting	PM 1.11	Identification of trainees and trainers Agreeing on modalities Processing of allowances	Structured learning	Director Internal Audit	Sep 2020	Dec 2020	1,000,000		KDSP/CGV	Audit Committee trained on audit procedures and procedures	7	Training report Attendance list
Subtotals								2,500,000					
EXTERNAL AUDIT													
VHG/PFM/010	Review of Audit policy and Audit charter	PM 1.12 PM 1.13	Identification of consultants and stakeholders	Technical Assistance	Director internal audit services	Jan 2020	March 2020	1,000,000		KDSP/CGV	Audit policy and charter developed	2	Document reviewed.
VHG/PFM/011	Sensitization of PIC and PAC on audit report scrutiny and audit processes	PM 1.14	Identification of trainers and trainees Agreeing on modalities Undertaking	Structured learning	Director internal audit services	April 2020	March 2020	1,000,000		KDSP/CGV	PIC and PAC sensitized on audit report scrutiny and	20	Workshop reports Attendance list

			trainings								audit processes		
Subtotals								2,000,000					
PROCUREMENT													
VHG/PFM/012	Sensitization of contractors and suppliers on AGPO	PM 1.15	Identification of suppliers and contractors	Structured learning event	Director Supplies Chain Management	Jan 2020	March 2020	1,000,000		KDSP/CGV	Contractors and suppliers sensitized on AGPO	40	Sensitization reports Attendance list
VHG/PFM/013	Purchase of storage equipment./ Expansion of storage space	PM 1.15	Preparation of TOR Identification of suppliers	Systems Roll out	Receiver of Revenue	Jan 2020	March 2020	500,000		KDSP/CGV	Storage equipment purchased	Assorted	Tender reports Stores ledger Invoice Delivery Note
Subtotals								1,500,000					

Key Results Area 2 Planning Monitoring and Evaluation for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)	Budget	Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷	Means of verification	Description	Quantity	
PLANNING													
VHG/EP/014	Review of the 2018-2022 CIDP	PM 2.3 PM 2.4	Stakeholders meetings.	Knowledge exchange platform	Director Economic planning	January 2020 March 2020	2,000,000			KDSP/CGV	CIDP-reviewed	1	Attendance list. Reports
VHG/EP/015	Capacity building of directors and COs on linkages of CAPR, ADP and budget	PM 2.8	Identification of trainers and trainees Agreeing on modalities Undertaking trainings	Structured learning	Director Economic Planning	September 2019 September 2019	1,000,000			KDSP/CGV	Departmental staff trained	40	Attendance list Reports

Subtotal								3,000,000					
COUNTY M&E													
VHG/EP/016	Capacity building of the County Assembly on the CIMES and the County Indicators handbook	PM 2.6	Identification of trainers and trainees Agreeing on modalities Undertaking trainings	Structured learning	Director Economic Planning	November 2019	November 2019	1,000,000		KDSP/CGV	County Assembly capacity built	39	Attendance list Reports
VHG/EP/017	Training of various m&e officers on on results based monitoring and reporting	PM 2.2	Training staff on results based monitoring and reporting	Structured learning	Director Economic Planning	Sept 2019	Dec.2019	1,000,000		KDSP/CGV	M&E officers trained	10	List of participants training report
LINK PLANNING-BUDGETING													
VHG/EP/018	Training of the County Assembly Budget and Planning committee members on sustainable planning and budgeting	PM 2.1	Identify Participants Identify facilitators Training on P2B	Structured learning	Director Economic planning	October 2019	December 2020	1,000,000		KDSP/CGV	20 officers Capacity build on linkages	13	List of participants Workshop report
subtotals								3,000,000					

Key Results Area 3 Human Resources Management for Vihiga County

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ^{6?} (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
STAFFING PLANS													
VHG/HRM/019	Sensitization and training of departmental HROs on the	PM 3.1	Training and development of departmental	Structured learning	Director HRM, assembly and executive	Jan 2020	March 2020	1,000,000	0	KDSP/CGV	Departmental organograms developed	10	Training report

	staffing plans, succession plans and County organization structure		organogram										
COMPETENCY FRAMEWORK													
VHG/HRM/020	Training on HROs and Directors on customer feedback and performance management and reporting	PM 3.2	Identification of trainers and trainees Agreeing on modalities and undertake trainings	Structured learning	Director HRM	Jan 2020	March 2020	1,000,000	0	KDSP/CGV	HROs and Directors trained on preparation of performance assessment reports and customer feedback	15	Training reports
VHG/HRM/021	Roll out of the staff biometrics and Skills inventory	PM 3.2	Update of the county skills inventory	Systems development Technical assistance	Director HRM	Jan 2020	March 2020	500,000	0	KDSP/CGV	Updated county skills inventory	1	Assessment report
PERFORMANCE MANAGEMENT													
VHG/HRM/022	Implementation of performance appraisal	PM 3.3	Signing of appraisal forms and PCs	Technical Assistance	CO Public Service	Sept 2019	Dec 2020	500,000	0	KDSP/CGV	Performance contracting done	1	Performance contracting report
Subtotals								3,000,000					

Key Results Area 4: Civic Education and Public Participation

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
CIVIC EDUCATION													
VHG/CE/023	Purchase of computers and accessories for the civic education unit	PM 4.2	Preparation of TOR Identification of suppliers	Identification of specifications and request for tendering	Director, Civic Education	Sept 2019	Jan 2020	1,000,000	0	KDSP/CGV	Equipment purchased	8	Store ledgers, procurement reports Delivery notes

VHG/CE/024	Bench marking/ Peer learning on Civic education framework	PM 4.1	Learning and knowledge exchange platform	Identification of participants Identification and securing place to meet Organizing for transport and allowances of participants Invitation	Director Civic Education	Jan 2020	March 2020	1000,000	0	KDSP/CGV	Bench marking tour done	1	Bench marking tour report photographs
VHG/CE/025	Cascading of grievance redress framework in the departments	PM 4.5	Structured learning/Technical Assistance	Identification of trainers and trainees Agreeing on modalities and undertake trainings	Director Civic Education	Dec 2019	Mar 2020	1000,000	0	KDSP/CGV	Trainings done on the grievance redress mechanism	1	Attendance List Workshop reports
Subtotals								3,000,000					

Additional Focus Area Project Implementation – Environmental and Social Safeguards

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
INVESTMENT PERFORMANCE AND MANAGEMENT													
VHG/EP/026	Training of SWG and CBEF on project	PM 5.1	Identification of trainees and trainers Sourcing of the	Structured learning	Budget officer CA and CE	Sept 2017	Dec. 2017	800,000	-	KDSP/CGV	Officers trained on project management and budget cycle	10 CA 30 CE	Attendance sheet Training report

	management and social safeguards		venue										
Subtotal								800,000					
ENVIRONMENT AND SOCIAL SYSTEM													
VHG/ENV/027	Sensitization of the citizens, MCAs, County Executives on ESIA, WRAPS, ESSMs and Social Risk	PM 5.4	Identification of participants and facilitators	Structured learning	Director Environment, Director Social services	December, 2019	March, 2020	1,000,000		KDSP/CGV	Implementing departments trained	11 MC As 10 CE 30 citizens	Attendance sheet training report
VHG/ENV/028	Development of a water billing system	PM 5.5	Systems roll out	Structured learning	Director Environment, Water, Natural Resources and Forestry	July, 2019	June, 2020	2,000,000	-	KDSP/CGV	Billing systems rolled out, Staff trained on the system	1	
VHG/ENV/029	Training of Environment Committee on environment and social safeguards	PM 5.5	Identification of consultants and stakeholders	Structured learning	Director Environment, Water, Natural Resources and Forestry	July, 2019	June, 2020	1000,000	-	KDSP/CGV	Technical staff trained on EIA/EMP	5 CA 5 CE	Training report
Subtotals								4,000,000					
GRAND TOTAL								30,000,000					

Approval of CB Plan:

SIGNED BY THE NCBF CB FOCAL PERSON

Name:

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SIGNED BY THE COUNTY SECRETARY

Name:

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Title:

Signature:

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Date:

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Title:

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Signature:

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Date:

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