



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL



KIRINYAGA COUNTY GOVERNMENT

**ANNUAL CAPACITY & PERFORMANCE
ASSESSMENT (ACPA- 4) REPORT**

Conducted on:

20th September 2019 To 24th September 2019



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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
BS	-	Budget Sum
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CA	-	County Assembly
CB	-	Capacity Building
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGK	-	County Government of Kirinyaga
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
CS	-	Contract Sum
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
POM	-	Program Operation Manual



ACKNOWLEDGMENT

The consulting team from Prestige Management Solutions Ltd wishes to thank the County Government of Kirinyaga, the Senior Management team, CPSB of Kirinyaga and all staff of the county government who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

We thank and appreciate the top Leadership of the county led by Governor H.E Hon. Anne Waiguru and Deputy Governor H.E. Hon Peter Ndambiri, for their support of 2018/2019 ACPA. We sincerely acknowledge the support contribution made by KDSP focal point person and also CECM Finance Hon. Moses Migwi who presided over the assessment as well as all KRA focal persons who actively participated to make the entire exercise a success.

We acknowledge the County Secretary of Kirinyaga County Mr. Joe Muriuki who welcomed the assessors and gave his unwavering support to the PMS team.

Our most sincere gratitude to all county officials who took their precious time to provide the necessary documentation during the the the exercise was undertaken.



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 covers 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 aim is to assess the achievements of three pillars 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). KDSP is a Programme jointly funded by the National Government and World Bank. The overall KDSP objective is to strengthen the capacity of core national and county institutions to improve the 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 the 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 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



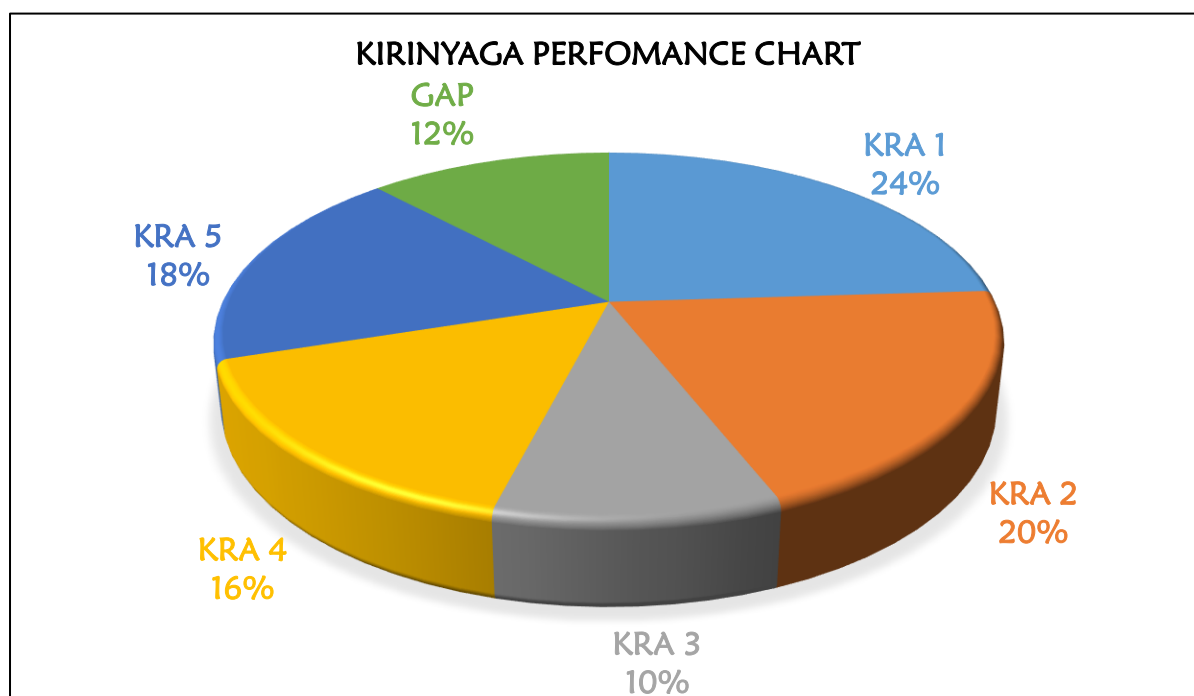
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

This report documents the key issues that arose during the assessment of the Kirinyaga 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	MACs waived
MPC	The CGK met all MPCs.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	24
	KRA 2: Planning, Monitoring and Evaluation	20
	KRA 3: Human Resources Management	10
	KRA 4: Civic Education and Participation	16
	KRA 5: Investment implementation & Social and environmental performance	18
	SCORE OVER 100	88





Achievements

The County Government of Kirinyaga performed exceptionally well in all the MPCs and in most KRAs. It performed highly in Public Financial Management by adhering to the financial management reporting standards; had a qualified opinion on audit 2017/2018 report; key planning documents prepared and approved; proposal for grant II adheres to investment menu as per the KDSP Programme Manual; preparation of consolidated procurement plans upon approval of budget and another one upon approval of supplementary budget; employment of core staff; ratification of an environmental and social management system, and with an operational complaints handling system.

On KRAs, the CGK performed highly in four main areas i.e. Public Finance Management; Planning & Monitoring and evaluation; Human Resource Management; and in Investment implementation & Social and environmental performance. It is observed that CGK performed on average on Civic Education & Public Participation.

Weaknesses

In finance, minutes of the internal audit committee does not contain action points on issues raised in the audit reports. On planning and M&E, no minutes availed as evidence of meetings of the CGK M&E Committee (COMEC) in the FY 2018/2109

The Civic Education and public participation unit, the county is yet to develop legislation (Act) to guide CE & PP Interventions. It is noted that the draft Public Participation Bill has not been approved by the County Assembly. The county did not set aside a specific budget for civic education for FY 2018/2019 and CGK has no specific communication framework within the CE& PP for guiding communication on public participation. Finally, there needs to strengthen documentation and reporting in all departments.

Challenges

There were no major challenges during the process of undertaking this assignment.

Areas of Improvement

- Kirinyaga County Government should enhance revenue management and administration by developing a mechanism of increasing the percentage of automated revenue from 63.8% % to 80% of total revenue.
- County Government of Kirinyaga should prepare and submits quarterly financial reports to the county assembly and copies to the Controller of Budget (CoB), National Treasury (NT) and Commission for Revenue Allocation (CRA) within the stipulated timeline. It noted that three (3) of the four (4) quarterly financial reports for FY 2018/2019 were submitted outside the timelines.
- Since CGK did not undertake Citizens feedback on C-APR in FY/2018/2019, the County Government should put in place a mechanism for ensuring citizens' feedback on C-APR regularly.
- The County Government of Kirinyaga should institutionalize the good practice of setting aside a minimum maintenance budget of 5% against capital/budget for



development projects. It is noted that CGK provided only three (3) projects that had a maintenance budget of +5% in the Budget for FY 2018/2019.

- The County Government of Kirinyaga should institutionalize comprehensive data documentation and report systems to ensure all information required for planning purposes is secured.

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;

- Training and Induction; Technical Assistance to Counties;
- Inter-governmental Sectoral Forums;
- Civic Education and Public Awareness; and
- 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 – Civic Education and Public Participation:** (i) civic education; and (ii) public participation, including means to enhance transparency and accountability;

KRA 5 - Investment implementation & social and environmental performance

i. screening of the environmental Social safeguards; environmental impact assessment/environmental management plans; implementation of the projects according to the costs; maintenance of the projects to ensure sustainability;

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 the 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 the 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 Performance Conditions (MPCs) and set of defined Performance Measures (PMs), which are outlined in the Annual Capacity & Performance Assessment Manual (ACPA). To ensure the credibility of the collated data, the quality assurance team moderated with precision by validating the evidence to ensure accountability and ownership of the reports by all players.

2.4. 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 the 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 themselves 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

2.5 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 governments on the participation of the KDSP. It forms the basis of capacity building plans for FY 2016/17. The FY 2017/18 and for FY 2018/2019 assessment was carried out by Prestige Management Solutions (PMS). The assessment



for 2018/2019 commenced on 16th September 2019. All 47 counties were assessed in accordance with the TOR, similar instruments were administered and all other agreed procedures followed.

3.0 METHODOLOGY

The assignment was carried out in line with the terms of reference set out by the client. To agree on the assignment methodology and approach, the consultants presented an inception report 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 an 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 grants. 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 fieldwork 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

- i) 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 sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.
- ii) The project Coordinator mobilized all the team leaders'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 constitutional, legal and statutory frameworks including Relevant articles in Constitution of Kenya 2010, County Government Act 2012, the PFM Act 2012 that inform county planning and budgeting.

a) Entrance Meeting

The PMS and County of Kirinyaga staff held the entrance meeting on Friday, **20th September 2019**, at the Governors boardroom at 9.00 am that was chaired by the CECM for Finance Hon. Moses Migwi. Hon. Migwi appealed to all heads of departments and respective focal persons to provide relevant evidence throughout the exercise, adding that the Annual Performance Capacity Assessment has indeed the capacity and performance of Kirinyaga since it started in 2015/2016. The details of the entrance meeting are highlighted in annex 1.

b) Data Administration

The consultants administered the assessment tool within three (3) working days. The consultant engaged with key CGK staff, and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

The consultants administered the tool, used a desk 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 three project sites: Construction of Kianyaga Market Stalls, Kutus Parking Improvement and a Community Water Tank.



c) Exit Meeting-Debriefing

The exit meeting was held on Tuesday 24th September from 4:20 PM to 5:35 PM and chaired by CECM for Finance Hon. Moses Migwi. The details highlights of the debrief is shown in annex 2.

TIME PLAN

Activity	20/09/2019	23/09/2019	24/09/ 2019	25/09/ 2019
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, MPC, 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	Assessment Met/ Not Met	Detailed Assessment Finding
1 County signed a participation agreement	To ensure that there is 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 MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.		WAIVED
2 CB plan developed	It 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 2018-19 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).	Review CB plan for FY 2018/19 Developed for all counties but separate verification by CB verification team		WAIVED
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 to date. MoV: Review of grant and	Waived for all County Governments		WAIVED



Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
		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.	<p>Minimum level (70% of FY 2016/2017 plan, 75% of FY 2017/2018 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>	Waived for all County Governments		WAIVED



4.2 Minimum Performance Conditions

The summary of results for MPC 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	Assessment met / not met	Detailed assessment findings
Minimum Access Conditions complied with					
1 Compliance with minimum 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.	Waived for all County Governments	WAIVED	
Financial Management					
2 Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2017-18) with a letter on documentation submitted to the Kenya National Audit Office by 30th September 2018 and National Treasury with required signatures (Internal auditor, heads of accounting unit, etc.) as per the PFM Act Sec 116 and Sec. 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 2018. The FS has to be in an auditable format. MoV: Annual financial statements (FSs).	3 months after the closure of the FY (30 th of September 2018). 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 a consolidated statement.	MET	County of Kirinyaga submits timely Financial Statements (FS) to the Kenya National audit office. The four quarterly FS were submitted as follows: <ul style="list-style-type: none"> • 1st Quarter dated 31st September 2018. • 2nd Quarter-31st December 2018. • 3rd Quarter 31st-March 2019 • 4TH Quarter 30th June 2019 Annual and Financial statements were 30 th June 2018. REF: CGK 021/MPC2



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		submission letters to Office of the Auditor General (OAG) + records in OAG.			
3 Audit opinion does not carry an adverse Opinion or a disclaimer	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2017-18 cannot be adverse or carry a disclaimer opinion 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 released by OAG.	MET	Kirinyaga county received a Qualified Audit Opinion by Auditor General for FY 2018/2019
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 2018-19) and budget (for FY 2018-19) 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, review of county web-site.		MET	Kirinyaga county prepared CIDP (2018-2022), ADP for FY 2018/2019, and Budget for 2018/2019. <ul style="list-style-type: none"> CIDP was submitted by the CECM Finance on 3rd Oct 2018 REF: CAK/CEC.C/VOL.III/74. The CIDP was approved by County Assembly on 7th May 2018, The Budget for FY 2018/2019 was approved by the County Assembly on 21st June 2018 Ref: CAK/C.E.C/VOL.III/61.
Use of funds in accordance with Investment menu					
5 Adherence with the	To ensure compliance with	For the 13 Counties that	Review Implementation	MET	Kirinyaga County qualified for



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
investment menu Only applies to 13 counties which received level 2 grants for FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera	the environmental and social safeguards and ensure efficiency in spending.	received level 2 grant for FY 2017/18, review the following: Adherence with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. Review financial statements against the grant guidelines. Check up on the use of funds from the C&PG through the source of funding in the chart of	of the investment projects in the 13 counties for FY 2017/18 level 2 grants and Submission of project proposals for the 22 counties for level 2 grant of FY 2018-19		KDSP Grant II grant and has developed a proposal to implement four projects being: Kianyaga Fresh Produce Market, Kagumo Fresh Produce Market, Kibingoti Fresh Produce Market, and Dagana Fresh Produce Market. The County developed the proposal in line with the requirement of the Investment Menu as provided by the MODA Programme Manual All the four Projects sit on county-owned Public Land. 2. Screening of the Projects was undertaken, EIA report Submitted to NEMA and License issued to undertake the project. 3. Project description submitted to NEMA in September 2018 4. Project Report developed and License issued. 5. None of the projects displaces over 150 people hence eligible.
And 22 counties which received level 2 grants for FY 2018-19 Makueni, Kiambu, Kakamega, Mombasa		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	Please have the lists of 13 counties that qualified and received level 2 grant in FY 2017/18 and also 22 counties that qualified and received	N/A	Had an adverse opinion



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
,Nyandarua, Mandera Kisii, Meru, Nyeri, Bungoma, Narok, Elgeyo Marakwet, Laikipia, Kilifi, Baringo, Wajir, Busia, Uasin Gishu, Nakuru, Marsabit, Tranzoia, Kjiado		Grant Manual) Review budget progress reports submitted to CoB. For the 22 Counties that received Level 2 grants in FY 2018/19, review the following: Project proposals (for use of FY 2018- 19 Level 2 grants) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.	level 2 grant in FY 2018/19		
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 discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2018- 19. <u>MoV:</u> Review the 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. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the	The situation <u>during</u> FY 2018-19 to be assessed. ACPA to identify last budget revision for FY 2018-19 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 2018/19)	MET	Kirinyaga county government had a revised consolidated Procurement Plan prepared on 27 th May upon the approval of the supplementary budget 2018/2019. REF: CGK 020/MPC 6



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		procurement process. 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.			
Core Staffing in Place					
7 County Core staff in place	To ensure minimum capacity in staffing	Core staff in place The following staff positions should be in place: <ul style="list-style-type: none"> • Procurement officer • Accountant • Focal Environmental officer designated to oversee environmental safeguards for all subprojects • Focal Social Officer designated to oversee social safeguards for all subprojects • M&E officer <u>MoV</u>: Staff organogram/ scheme of service/ salary payment/job description/interview/ Appointment letter / Deployment letter 	At the point of time for the ACPA.	MET	The county has core staff in place in line with the County organogram which was availed CGK has in place the following staff: <ul style="list-style-type: none"> • Director Procurement, Mr. Joseph Carilus Otieno, appointed via letter REF No: CGK/PSB/HRM/APP/001 VOL.V/25. He is a Member of KISM No:65470 and has Bachelor of Business Administration & Management (Business Management) St.Paul's University. • Head of Accounting Services-Mr.Zephania .N. Kiongo, appointed via letter REF No: KRG/C/PSB/01/03. Mr. Kiongo has a Master of Science in Commerce (Finance and Accounting) from KCA University



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
					<ul style="list-style-type: none"> Focal Environmental Officer- Mr. Francis Kaara Muriithia appointment Letter: REF No.20150014207 (12). Social Risk specialist- Mr. George Macharia Kamau Letter of appointment dated 21st June REF No:20170004252(47) County M&E Officer- Mr.Sylvester Maribe Njau Appointment Letter REF No.: CGK/CS.HRM/STAFF APP/002/80. Sylvester has a Bachelor of Science from EGERTON UNIVERSITY. <p>REF No: CGK 020/MPC 7</p>
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</p>	<p>1. Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV:</p> <p>-NEMA Certification of subprojects.</p> <p>-Relevant county project documents. (screening checklist, Register of screened projects,</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 the county level, and other MPCs	MET	<p>The county has an environmental and social system in place to guide investments.</p> <p>The county has a register of screened projects. The following are samples of screened projects extracted from the register;</p> <ul style="list-style-type: none"> (I)Public Works-Paving and Marking of Kutus Parking Phase 2 (II)Public works-Paving &



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
	<p>ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultation s–FPIC)</p>	<p>No. of EMP) (Capacity Performance Grant Manual pg 16-21&29-30)</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents.</p> <p>3. 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). MOV</p> <p>a. Environmental checklist</p> <p>b. Social exclusion checklist</p> <p>c. Register of screened projects</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S</p>	<p>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> <p>Please ensure that the teams possess the environmental and social criteria /checklist—see program operations manual (pg).</p>		<p>Marking of Kianyaga Matatu Parking.</p> <ul style="list-style-type: none"> • (III)Roads-Spot Improvement of Kiamanyeki ciaginti Bridge & Approaches In Tebere Ward. • (IV)Roads –Spot Improvement of Jun E613 Kamuiru-Jun D455 Karira Rd in Mutira Ward. • (V)Roads-Spot improvement of Jun E608-Jun D453 Kiania-kiragana –Jun C74 in Mukere. • (VI)Water-South Ngariana water project Murinduko Murinduko. • (VII)Roads E1651-Jun B6(Kianjuru)-RwambitiRwambiti(D458) Road • (VIII)Trade –Upgrading of Kagumo Market –Mutira. • (VIII)Upgrading of Kagumo market Mutira • (X)Health-Completion of Maternity Block at Kimbimbi sub-County Hospital. <p>REF: CGK 020 MPC8(1)</p> <p>2. The CGK has in place Officers</p>



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.			<p>in charge of County Environmental and Social Safeguard issues as follows:</p> <p>Director of Environment and Natural Resources-Mr.John Gachara appointment via letter Ref No.1993076462(18). The Director is supported by two other officials responsible for environmental risks and social safeguards.</p> <ul style="list-style-type: none">• Environment Risk Specialist-Mr.Francis Kaara Muriithi. Appointment Letter Ref No.201500142017(12)• (ii) Social Risk Specialist-, Mr.George Macharia Kamau. Appointment letter Ref No.2017000452(47) <p>REF: CGK020/MPC8(2)</p> <p>3.the county government of Kirinyaga does screening for all proposed investments. All projects are guided by an Environmental checklist and a Social Exclusion Checklist which is duly filled. It is noted that CK has a register of all screened projects. Filled checked lists were availed from the following sampled</p>



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
					<p>projects:</p> <ul style="list-style-type: none"> • Kianyaga Fresh Produce Market.Kirinyaga East Sub-County. • Kagumo Fresh Produce Market.Kirinyaga Central Sub-County. • Cabro Blocks Parking Spaces along Kutus-Kagio Road (Kutus Town). • Mugamba Gura Water Project,Murinduko Ward; Construction of a 50m water Tank. • Kiumbuini ECDE classrooms:Tebere Ward. • Kianyaga Fresh Produce Market;Kirinyaga East Sub-County. <p>REF: CGK020/MPC8(3)</p> <p>4.CGK prepares detailed ESMPs for projects.</p> <ul style="list-style-type: none"> • ESMPs are subjected to public consultations and evidence of citizen inputs was provided (see filled questionnaires). • Samples of Social Audit Reports were availed for Kagumo and Kianyaga Fresh Produce Market dated June 2019.



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
					<p>Ref: NEMA/PR/KRG/5/2/125.</p> <ul style="list-style-type: none"> • All investment are located in properly registered public and private land either title deeds or appropriate leases. • All the projects undertaken within CGK jurisdiction in 2018/2019 have not required displacements of populations hence no need for ARAPs. <p>REF: CGK021/MPC8(4)</p>
4		<p>MOV:</p> <ul style="list-style-type: none"> • Required safeguard instruments (ESMP/EMP/SMP, Occupational Health & Safety (OHS) prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed¹ (Advert notices, Minutes of meetings, Agreements, and MoUs) <p>5. 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 gazettement</p>			<p>5. CGK has a functioning County Environmental Committee established through a gazette notice dated 16th November 2018. Upon gazette, individual members of the committee were given appointment letters on 18th Nov 2018 Ref: No: CGK/CEC/HR/VOL1/2018/03. Minutes of the Committee Meetings were availed: Ref: CGK/CDE/ENV.COM/03 Dated 19th November 2018 and Minutes of Meeting held 5th Feb 2019 at GQS Board room at 9:30 A.M, and Minutes of Meeting held on 3rd June 2019 at HQ boardroom from 9:30 A.M</p> <p>REF: CGK, MPC 8(5)</p>



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		& or appointment letters - meeting minutes.			
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> <ul style="list-style-type: none"> Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points, etc.). <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> Formal designation of responsible persons and their functions in complaints handling Standards, guidelines or service charters that regulate how complaints are handled 	At the point of time for the ACPA.	MET	<p>There is an established and operational complaints handling system. The system includes</p> <ul style="list-style-type: none"> The county has a County Complaints Handling Officer responsible for complaints handling, Elizabeth Nyaga. Her appointment letter is Ref No:CGK.EDU & PS/ADMIN/DE & /014/(48) dated 22nd November 2017 CGK has the Charter to guide the complaints procedures. The county has a complaint form which is online and Manual Complaints and grievances register. The register includes actions taken on complaints. CGK discussed reports of complaints about FY 2018/2019 with the minutes having detailed actions. Letters showing matters escalated were proved of an existing internal framework. There was evidence of communication from the county government to the



Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		<ul style="list-style-type: none"> Register(s) of complaints and actions taken on them Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints Reports/communication to management on complaints handled <p>Evidence of a feedback mechanism to the complainant on the progress of the complaint.</p> <p><i>See also County Government Act Sec. 15 and 88 (1)</i></p>			complainant through a letter dated 18 th April 2019.



4.3 PERFORMANCE MEASURES

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
A.	KRA 1: Public Financial Management; Maximum 30 points available						
(a).	<i>Strengthened budget formulation, resource mobilization, and allocation</i>						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS uploads, The version of the budget approved by the assembly should be the Program Based Budget, not just 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). Approved 2018/19 budget by the assembly & should be program based	Maximum 2 points. 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	1	Kirinyaga County developed a program based budget (PBB) which is approved by the county assembly. CGK 020/KRA1/1.1a.
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.		1	The county developed the budget using Hyperion Module as evidenced. REF: CGK020/KRA 1/1.1b
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	PFM Act, Sec 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by the end of August.	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.	2	a)The county CECM for Finance issued circular to guide budgeting and planning for FY 2018/2019 to all county entities. The circular was received and acknowledged by the department of education on 30 th Aug 2017, Department



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			guidelines to be followed 31 st August 2017;				of Human Resource on 30 th Aug 2017 and Department of Environment on 30 th Aug 2017 CGK 020/KRA1/1.2a
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 th September 2017 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15 th October 2017.	Review file copies; check that C-BROP was submitted to the Executive committee by 30 September and to the County Assembly no later than 15 th October and published online by 30 th November.			b) County Budget Review and Outlook Paper (CBROP) for 2017 was forwarded and received by the county executive on 29 th September 2017 via letter. No indication that CBROP was submitted to the County Assembly. REF: KIR/FIN/BGT/VOL.IV(52) CGK 020/KRA1/1.2 b
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 th Feb, County Treasury to submit to county assembly by 15 th of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28 th Feb and to county assembly by the 15 th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			County Fiscal Strategy Paper (CFSP) for 2018/2019 and was submitted to the executive on 23 rd Feb 2018. It was submitted to the county assembly on 23 rd Feb 2018 via letter REF: KIR.FIN/BGT/VOL.V/5 The CFSP was approved by county assembly on 13 th March 2019 as evidenced by a letter from the clerk of County Assembly to CECM Finance REF: CAK.CEC/VOL.III.102 REF: CGK020/KRA1.2c
			d) CEC member for finance submits budget estimates to county	Check file copy for evidence of when estimates were submitted to the assembly.			CEC member for finance forwarded the county budget estimates to the County assembly on 30 th Apr 2018.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			assembly by 30 th April latest.				REF: CGK020/KRA1/1.2d
			e) County assembly passes a budget with or without amendments by 30 th June latest. 2018 CHECKLIST Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2018/19 both legislature & executive; The process runs from Aug 2017- June 2018	Review evidence that budget was passed by the assembly by 30 th June			County Assembly passed the 2018/2019 budget on 29 th June 2018 as referenced on a letter from Clerk of County Assembly to CECM Finance REF: CAK/CEC/VOL.III/61 REF: CGK020.KRA1/1.1/e
1.3		The credibility of the budget	a) Aggregate expenditure out-turn compared to the original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total expenditure in FY 2018/19 (from financial statements) by total budget for FY 2018/19	Max. 4 points. (either – or +) a): If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.	1	The aggregated expenditure against Budget for FY 2018/2019 = Total expenditure Kshs 5,164, 923,534 against Total budget Kshs 5,911,458,973. = Kshs 5,164, 923,534 / 5,911,458,973 * 100 = 87.37% Deviation = 12.63% REF: CGK/020/KRA1/1.3 a
			b) Expenditure composition for each sector matches the	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the	Ad b): If PI-2 percentage (calculated using PEFA	2	The average Expenditure composition for each sector compared to approved budget



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>originally approved budget allocations (average across sectors).</p> <p>Checklist</p> <p>Quarterly Budget Progress Reports + refer to the PFM Act</p>	<p>PEFA website that can be used to calculate the PI-2 percentage:</p> <p>http://www.pefa.org/sites/pefa.org/files/En-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls</p>	<p>methodology) is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p>		<p>allocations for the FY 2018/2019 applying PEFA calculation is 9.0%</p> <p>They are as follows.</p> <p>County Assembly; Budget 674,052,251; expenditure 620,927,548, Dev 5.4%.</p> <p>County executive; Budget 558,525,101; expenditure; 519,539,570, Dev 6.5%</p> <p>Finance and economic planning; Budget 419,747,142; expenditure 366,317,473, Dev 0.1%.</p> <p>Health ; Budget 2,220,630,2,100,323,539, Dev 8.3%</p> <p>Education; Budget 241,130,050; expenditure 218,316,483, Dev 3.6%.</p> <p>Agriculture ,livestock and fisheries; Budget 466,218,660; Expenditure 338,302,000, Dev 16.9%.</p> <p>Gender, Culture ,Children and social services; Budget 76,773,560; expenditure 50,856,915, Dev 24.2%</p> <p>Youth and sports; Budget 69,963,278; Expenditure 59,226,776, Dev 3.1%.</p> <p>Trade ,co-operatives ,tourism, industrialization; Budget 150,035,007; expenditure</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	Result (Score)	Detailed Assessment Findings
							103,927,942,Dev20.7%. Environment, water and natural resources;Budget 169,700,445;expenditure 144,852,503, Dev 2.3%. Land ,Housing and urban development;Budget 201,756,502;expenditure 141,771,415,Dev 19.6% Transport and infrastructure;Budget 662,926,144;expenditure 500,561,370,Dev 13.6% Ref: CGK020/KRA 1/1.3b
(b). 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	1	The county has an enhanced revenue management system. Total Own Source Revenue (OSR) for FY 2018/2019 was Kshs 430,961,820.50 Automated Revenue was Kshs 274,971,756.00. Therefore the proportion of automated compared with total own-source revenue is = 63.8% Ref: CGK020/KRA1/1.4
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 Checklist: compare	Compare annual Financial Statements from the last two years (Use of nominal figures including inflation etc.).	Max. 1 point. If the increase is more than 10 %: 1 point.	1	Total OSR for the year 2017/2018 is 344,408,120.30 While OSR for 2018/19 is 430,961,820.50 . This shows an increase of OSR



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			Financial statements for FY 2017/18 & 2018/19				between two financial years = Kshs 430,961,820.50 – Kshs 344,408,120.30= Kshs 86,553,699.80. This is an increase of (Kshs Kshs 86,553,699.80/ 344,408,120.30)*100= giving 25.13% REF: CGK/020/KRA1/1.5
(c). 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 approved by Public Sector Accounting Standards Board (PSASB), 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 local media and/or web-page.</p>	<p>Review File copies/records of when quarterly reports for FY 2018/19 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p> <p>CHECKLIST:</p> <p>refer to PFM Act 166; CFAR, Section 8; website copy should be for 2018/19</p> <p>Also, note that format for these reports is on the national treasury website hence check if county report complies with the same.</p>	<p>Max. 2 points.</p> <p>(a & b) At least 3 of 4 Submitted on time and published: 2 points.</p> <p>(a only): At least 3 of 4 Submitted on time only; not published: 1 point.</p>	0	<p>CGK prepares and submits Quarterly financial reports to the county assembly and copies to the Controller of Budget (CoB), National Treasury (NT) and Commission for Revenue Allocation (CRA). The reports are prepared as per PSASB Guidelines. It was noted that three (3) of the four (4) quarterly reports were submitted to the County Assembly outside the timelines, while there was NO evidence for quarter 4.</p> <ul style="list-style-type: none"> • 1st Quarter Report: prepared and submitted and to the County Assembly on 18th Jan 2019, Controller of Budget on 31st Oct 2018: National Treasury on 15th Jan 2019 and CRA 5th Feb 2019. • 2nd Quarter Report prepared



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>and submitted to the County Assembly on 14th Feb 2019; Controller of Budget on 31st Jan 2019; National Treasury on 15th Feb 2019; CRA 15TH FEB 2019</p> <ul style="list-style-type: none"> • 3rd Quarter Report prepared and submitted to the County Assembly on 13th May 2019; Controller of Budget 15TH Apr 2019; National Treasury on 10th May 2019; CRA 13th May 2019. • 4TH Quarter 30th - NO EVIDENCE <p>(b)CGK Revenue expenditure and progress report is on the county website REF: CGK020/KRA 1/1.6a</p>
1.7		Quality of financial statements	<p>Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution reports, schedule of outstanding payments, an appendix with fixed assets register.</p>	<p>Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements.</p> <p>If possible review ranking of FS by NT (using the County</p>	<p>Max. 1 point.</p> <p>All requirements met: 1 point</p>	1	<p>The financial statements of County adhere to the format provided by PSASB and County Financial Accounting and Reporting Manual (CFAR-Section) and IPSAS guidelines.</p> <p>The kirinyaga county Financials Statements for FY 2018/2019 Contains:</p> <ol style="list-style-type: none"> 1.Statements of receipts and payments 2. Statement of Asset. 3.Statement of Cashflows 4.Summary Statement of



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)			Appropriation: Recurrent and Development Combined. 5.Summary Statement of Appropriation: Recurrent. 6.Summary of Statement of Appropriation: Development 7.Budget Execution By Programmes and Sub-ProgramMES 8.Significant Accounting Policies 9.Notes to the Financial Statements. 10.Progress on the following of Auditor Recommendations CGK 021/KRA 1/1.7
1.8		Monthly reporting and up- Date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial Position, including (as annexes): a. Schedule of imprest and advances; b. Schedule of debtors and creditors;	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	Max. 2 points. If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	2	Monthly Reporting and up to date accounts are done by the county and the evidence of all the required reports, schedules, receipts, and Bank reconciliations were provided. (See evidence) 1.Statements of receipts and payments, including: • Details of income and revenue • Summary of expenditures 2.Budget execution report, 3.Statement of Financial Position, including (as annexes): • Schedule of imprest and advances;



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			c. Bank reconciliations and post in general ledger.				<ul style="list-style-type: none"> Schedule of debtors and creditors; Bank reconciliations and post in general ledger. Ref: CGK 020/KRA 1/1.8
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>Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;</p>	<p>Review assets register and sample a few assets to ensure accuracy.</p> <p>N.B: Assets register need only to contain assets acquired by county governments since their establishment.</p>	<p>Max. 1 point.</p> <p>Consolidated registers are up-to-date: (can be electronic or manual) 1 point.</p>	1	<p>The county has an updated Asset Registers and samples of Asset Registers were provided. The samples include Asset Registers for County Lands, Transport Equipment, Office Equipment, Furniture, ICT equipment, and Machinery and Equipment.</p> <p>Ref: CGK 020/KRA 1/1.9</p>
(d). Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	<p>Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the FY 2018/19.</p> <p>Check against the PFM Act Sec 155</p>	<p>Max. 1 point.</p> <p>4 quarterly audit reports 2018/19 submitted in the FY 2018/19: 1 point.</p>	1	<p>The county government of Kirinyaga has an Internal Audit Unit. The Audit Reports were prepared and shared with the Internal Audit committee for actions. The audit reports availed include the following minutes in each of the four quarters of FY 2018/2019.</p> <ul style="list-style-type: none"> 1st Quarter –October 2018 2nd Quarter- January 2019 3rd Quarter- March 2019 4th Quarter –May 2019 <p>REF: CGK 021/KRA1/1.10</p>
1.11		Effective and	Internal Audit/ Audit	Review the composition of the	Max. 1 point.	1	Kirinyaga county has



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		efficient internal audit committee	committee established and evidence of review of reports and follow-up.	<p>IA/Audit Committee.</p> <p>Review minutes etc. of committee meetings for evidence of review of internal audit reports.</p> <p>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).</p>	IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.		<p>established an Internal Audit Committee of four members. The members were appointed via appointment letters as shown below:</p> <ul style="list-style-type: none"> REF No: CGK.PSB.HRM/APP/001 VOL./95 REF No: CGK/PSB/HRM/APP/001 VOL.V/98 REF No: CGK.PSB/HRM/APP/011 VOL.V/97 All dated 29th Nov 2018. <p>Minutes of the Internal Audit Committee were provided as evidence of deliberations on audit reports developed by county internal audit staff. The minutes of the Internal audit committee sampled are as follows:</p> <ul style="list-style-type: none"> Minutes of Internal Audit Committee meeting held on 30th November 2018 at the office of the Director Internal Audit. Minutes of Internal Audit Committee meeting held on 19th December 2018 at the Office of the director of Internal Audit at 1:00
				PFM Act Sec 155.			



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>PM</p> <ul style="list-style-type: none"> Minutes of Internal Audit Committee meeting with Kirinyaga County Executive held on 30th May 2019 in KPMG offices at 11:30 PM. Minutes of 4th Audit Committee Meeting Held on 21st June 2019 at the Deputy Governors Boardroom at 12:00 PM Minutes of meeting with Kirinyaga County Executive held on 30th May 2019 in KPMG offices at 11:30 PM. <p>REF: CGK020/KRA1/1.11</p>
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure Use 2016/17 & 2017/2018	<p>Review audit report from OAG.</p> <p>Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.</p>	<p>Max. 2 points</p> <p>Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point</p>	1	<p>Value of Audit Queries :</p> <ul style="list-style-type: none"> The total value of audit queries for FY 2017/2018 was Kshs 87,777,825.00 while total Total Expenditure was Kshs 4,617,850,262.00. The value of audit queries as % of total expenditure is (Kshs 87,777,825.00 / Kshs 4,617,850,262.00)*100= 2% (Less than 5% of total expenditure) <p>Ref: CGK020/KRA 1/1.12</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
1.13		Reduction of audit queries	<p>The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).</p> <p>Checklist: clearance report from OAG</p>	Review audit reports from OAG from the last two audits.	<p>Max. 1 point.</p> <p>Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.</p>	1	<ul style="list-style-type: none"> The total value of audit queries for FY 2016/2017 was Kshs 524,954,622.00. while Total expenditure was Kshs 4,491,945,413.00. The value of audit queries as % of total expenditure is (Kshs 524,954,622.00 / Kshs 4,491,945,413.00)*100= 12% The total value of audit queries for FY 2018/2019 was Kshs 87,777,825.00 while total Total Expenditure was Kshs 4,617,850,262.00. The value of audit queries as % of total expenditure is (Kshs 87,777,825.00 / Kshs 4,617,850,262.00)*100= 2% Therefore there was a reduction of audit queries by (12% -2%) = 10% <p>Ref: CGK020/KRA1/1.13</p>
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	<p>Minutes from meetings show scrutiny of audit reports.</p> <p>Reports on file demonstrating that steps have been taken to address audit queries.</p>	<p>Max. 1 point.</p> <p>The tabling of the audit report and evidence of follow-up: 1 point.</p>	1	The county has undertaken legislative scrutiny by both the County assembly and senate of external audit reports referenced below :



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			addressed Use 2016/17 & 2017/2018				Letter submitted by the clerk of county Assembly to CECM Finance and Economic Planning dated 29 th Nov 2018 REF: KIR.county/Fin/VOL1./21(3) dated 10 th June 2019. CGK 020/KRA1/1.14
(e). Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & notes that one will have to visit different officers depending on the procurement stage)	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	2	Kirinyaga county undertakes and adheres to the 25 steps in the IFMIS procurement process. The following procurements were sampled: <ul style="list-style-type: none"> • Evaluation Report for Proposed Upgrading of Kagumo Market, Kagumo Town, Kirinyaga County- Prepared on 20th Dec 2018. • Evaluation Report for the Spot Improvement of Kababa Road Junction - St.Peter Mwea Mixed Secondary School-Gachoki Road, Wamumu Ward- Prepared on 14th Mar 2019. • Evaluation of the Proposed Kinyaga Market at Kinyaga Town, Kirinyaga County - Prepared on 20th Dec 2018. • Requisition for Refill of Medical Oxygen Gases,



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Quotation No.742592-2018/2019- Kshs 2,790,700.00.</p> <ul style="list-style-type: none"> Supply and Delivery of Office Furniture, Quotation Purchase order No.7- Kshs 97,000.00 <p>REF: CGK 020/KRA1/1.15a</p>
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point	1	<p>The county government of Kirinyaga submits procurement reports at least one month after every quarter. The submission of the procurement reports is done on email. Screenshots of Quarterly and Annual Procurement Reports provided as per evidenced below:</p> <ul style="list-style-type: none"> 1st Quarter -23rd November 2018 2nd Quarter – 25th January 2019 3rd Quarter – 30th April 2019 4th Quarter – 7th August 2019 <p>REF: CGK020/KRA1/1.15b</p>
			C) Adherence with procurement thresholds and procurement methods for the type/size of procurement in a sample of procurements. (goods and services above	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for the type/size of procurement in a sample of	1	<p>The county adheres to the requisite procurement thresholds for projects that require tenders and quotations. Some of the samples are as follows:</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation</p> <p>done? Works above 4M was open tender done?)</p>		procurements: 1 point.		<p>TENDERS:</p> <ul style="list-style-type: none"> Award Tender For Spot Improvement of Karaba Road Junction to - St.Peter Mwea Mixed Secondary School- Gachoki Road in Wamumu Ward. Tender No. -709824/2018-2019- Kshs 4,844,720.28 Proposed Upgrading of Kianyaga Market In Kirinyaga Town, Kirinyaga County. Tender No.CGK/SCM/CTIED/OT/006/2018-2019= Kshs 19,731,592.00. Proposed Upgrading Of Kagumo Market at Kagumo Town, Kirinyaga County, Tender No: CGK/SGM/CTED/OT/004 /2018-2019= Kshs 19,774,143.00. <p>QUOTATIONS</p> <ul style="list-style-type: none"> Requisition for Refill of Medical Oxygen Gases, Quotation No.742592-2018/2019- Kshs 2,790,700.00. Supply and Delivery of Computers and ICT Accessories, Quotation No.743977-2018/2019-



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Kshs 544,500.00</p> <ul style="list-style-type: none"> Supply and Delivery of Office Furniture, Quotation Purchase order No.7- Kshs 97,000.00 <p>Ref: CGK020/KRA 1/1.15c</p>
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space.	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review the contents of files to make sure they are complete.	d) Storage space and single complete files for a sample of procurements: 1 point	1	<p>(d) Krinyaga county has an adequate and secure storage room for the self keeping of procurement documents including individual files all documents are well procurement stores includes a bulk filer which has enhanced the safety of the files and documents.</p>
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team,	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: 1 point	1	<p>Completed evaluation reports for all tenders and quotations are done.</p> <p>some of the tender evaluation reports are as follows:</p> <ul style="list-style-type: none"> Evaluation Report for Proposed Upgrading of Kagumo Market, Kagumo Town, Kirinyaga County- Prepared on 20th Dec 2018. Evaluation Report for the Spot Improvement of Kababa Road Junction - St.Peter Mwea Mixed Secondary School-Gachoki Road, Wamumu Ward- Prepared on 14th Mar 2019.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> Evaluation of the Proposed Kinyaga Market at Kinyaga Town, Kirinyaga County - Prepared on 20th Dec 2018. Requisition for Refill of Medical Oxygen Gases, Quotation No.742592-2018/2019- Kshs 2,790,700.00. Supply and Delivery of Computers and ICT Accessories, Quotation No.743977-2018/2019- Kshs 544,500.00 <p>Ref: CGK 020KRA 1/1.15(e)</p>
B	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 functional (may be integrated into one). (check organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of deployment/appointment) c) Budget is dedicated for both planning and	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget. Review the M&E Plan/ Framework/ County Indicator handbook	Maximum 3 points The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	3	(a) County has an Economic Planning Department that has three divisions. The departments are headed by a director. The director is supported by three key officials each in-charge of one division. A departmentally approved organogram was availed. (b)The three divisions are Division of Policy, Division of Fiscal Policy, and M& E Division headed by Economists. The appointment letters are as follows: <ul style="list-style-type: none"> Director Economic



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			M&E (check either departmental/consolidated budget)				<p>Planning- Mr. John Ndung'u Mbugua, Appointment Letter-Ref: KRG/C/PSB/HR/02/03 dated 20th May 2014.</p> <ul style="list-style-type: none"> • Statistician- Paul Mwangi Gachomo, Appointment Letter-Ref KRG/C/PSB/APP/VOL.2/5 8 dated 29th June 2015. • Economist II, Ms. Naomi Mumbi Mwangi- Appointment Letter-Ref No: KRG/C/PSB/APP/VOL.2/5 dated 29th June 2015. • Monitoring and Evaluation Officer.-Mr Sylvester Njau - Appointment Letter-Ref No.CGK/CS/HRM/ST APP/002/81 dated 15th March 2018. <p>(c) The County had a budget allocation for economic planning and M&E of Kshs 22,642,400.00 for FY 2018/2019.</p> <p>Ref: CGK020/KRA 2/2.1(a-c)</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.	Review minutes of the quarterly meeting in the County M&E Committee to see whether the committee met	Maximum: 1 point Compliance: 1 point.	1	There is a monitoring and evaluation Committee (COMEC) as required by the Kirinyaga County



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			<p>it is not sufficient to have hoc meetings).</p> <p>Minutes & appointment letters</p>	<p>quarterly and whether quarterly performance reports were reviewed.</p>			<p>Monitoring Policy of Feb 2016. The committee was constituted on 15th March 2018 as evidenced by the following appointments letters:</p> <ul style="list-style-type: none"> • Ms. Elizabeth Nyaga- Ref: CGK/CS/HRM/ST APP/002/84 • Ms. Philomena Nyakabi- Ref: CGK/CS/HRM/ST APP/002/85 • Mr.Tom Nyatika -Ref: CGK/CS/HRM/STAPP/002/86 • Mr.John Gachara- Ref: CGK/CS/HRM/ST APP/002/87 • Mr.Anthony Kimathi- Ref: CGK/CS/HRM/ST/APP/002/88 • Ms.Esther Wainoi- Ref: CGK/CS/HRM/ST APP/002/83 • Mr. Tendai Mtana- Ref: CGK/CS/HRM/ST APP/002/82 <p>Ref: CGK020/KRA 2/2.2</p>
2.3	County Planning systems and functions established	CIDP formulate d and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines (2017) issued by the State Department of Planning	CIDP submitted in the required format (as contained in the CIDP guidelines published by the State Department of Planning	Maximum: 3 points 1-point compliance with each of the issues a, b, c A: 1 point	3	a)The county government of Kirinyaga has in place CIDP (2018-2022) which adheres to CIDP guidelines 2017 issued by the state department of planning.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>b) CIDP (2018-2022) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key Performance indicators included;</p> <p>c) The annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>See County Act, Sec 108, Sec 113 and Sec.149 CIDP guidelines, 2017, chapters 4 and 6.</p> <p>Check the ADP cost for FY 2018/19 and compare to County total revenue/receipts of FY 2017/18</p>	<p>B: 1 point</p> <p>C: 1 point</p>		<p>b)CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators;for Example for the health sector:</p> <ul style="list-style-type: none"> • Priorities page 160 • Objectives page 162 • Outcomes page 167 • Performance indicators page 167 • Implementing Agency page 167 • Strategies page 168 • Reporting Mechanism from page 230 • Priorities pg160 <p>CIDP on the county website.</p> <p>c)Annual Financing requirement for FY 2018/2019. CIDP(ADP) is 129% Compared to the County total revenue of FY 2017/2018.</p> $\frac{6,152,916,948}{4,770,633,813} \times 100\% = 129\%$ <p>Ref: CGK020/KRA 2/2.3c</p>
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1 st , 2017 in accordance with required format & contents.	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines,	4	ADP for FY2018/2019 was submitted and received by the County assembly on 1 st September 2017, Forwarding letter to the county assembly as referenced.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	and was submitted by September 1 st . Check the ADP against the PFM Act Maximum: 4 points Compliance a): 1 point. b) 7-8 issues from A-H in PFM Act Art 126,1: 3 points 5-6M, issues: 2 points 3-4 issues: 1 point, see Annex		Ref: KIR/COUNTY/PROJECTS/VO L.1/23 b)CGK contains ADP issue as follows a. Strategic Priorities for the medium term that reflect the County Government's, Priorities and Plans. b. A description of how the County Government is responding to changes in the financial and economic environment. c. Programs to be delivered with details for each program of Strategic priorities, the Services Provided and measurable indicators of performance where feasible and the budget allocated to the program. d. Payments to be made on behalf of the County government including details of any grants, benefits, and subsidies that are to be paid. e. Description of Significant capital developments. f. A detailed description of proposals with respect to the development of



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>physical, intellectual, human and other resources of the county, including measurable indicators.</p> <p>g. A summary budget in the format required by regulations.</p> <p>h. Such other matters as may be required by the constitution.</p> <p>Ref: CGK020/KRA 2/2.4b</p>
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>b) The total costing of the ADP is within +/- 10% of the approved budget allocation. Sample 10 projects across sectors and check that they are consistent with the CIDP, ADP and the Budget.</p>	Maximum: 2 points Linkages and within the ceiling: 2 points	2	<p>a) The linkage between ADP, CIDP, and Budget in terms of priorities was clearly demonstrated with clear linkages of the three documents for the following projects:</p> <ul style="list-style-type: none"> • Dairy Development (CIDP pg 387, ADP pg135, Budget Code3111302). • Animal Census (CIDP pg 348, ADPpg 135, Budget Code 3111401) • Livestock Disease Control (CIDP pg 388, ADPpg 135, Budget Code 2211026) • Street Parking (CIDP pg 211, ADPpg 123, Budget Code 3110504) <p>b)The linkage between ADP, CIDP and Budget in terms of</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>costing was provided as evidenced below:</p> <ul style="list-style-type: none"> 1.Kagio Parking Improvement,Budget Kshs 65,000,000.00:ADP Costing Kshs 62,000,000.00= Var 5%. 2.Kutus Town Patrking Improvement Kshs 20,000,000.00;ADP Costing Kshs 1,000,000.00=Var 5%. 3.Kirinyaga Matatu Parking and Access Roads Budget. 57,038,114.00;ADP Costing Kshs 55,000,000.00= Var4%. 4.Erection Completion of a Powerhouse and a kitchen /Laundry Block Budget;Kshs 60,000,000.00;ADP 5,000,000.00= Var -8%. 5.Construction of Maternity Ward at south Ngariama Dispensary Budget Kshs 10,000,000.00;ADP Costing Kshs 500,000.00 =Var -5%. 6.Jun E613 Kamuiru-Jun D455 Karina Road Budget Kshs 5,400,000.00;ADP



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							<p>Kshs 400,000.00 Costing 8%</p> <ul style="list-style-type: none"> 7. Kiamanye Ciagini Bridge and Approaches (Joint with Wamum) Budget Kshs 5,400,000.00; ADP Costing 400,000.00 = Var 8. 8. Upgrading of Kianyaga Market Budget Kshs 20,000,000.00; ADP Costing Kshs 1,500,000.00 = Var 8%. 9. Upgrading Of Kagumo Market Budget Kshs 20,000,000.00; ADP Costing 1,000,000.00 = Var 5%. 10. Njukini Water Project Budget Kshs 15,000,000.00; ADP Costing Kshs 1,000,000.00 = Var 7% <p>Avarage Variance = 6.21% REF: CGK020/KRA 2/2.5b</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1st</p> <p>c) C-APR includes clear performance progress against CIDP indicator</p>	<p>Check the approved C-APR document for the date of submission.</p> <p>Check the 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</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by 1st September : 1 point.</p> <p>c) C-APR includes performance against</p>	5	<p>a) The county Produced C-APR for 2018/2019. REF: CGK020/KRA2/2.6a</p> <p>b) C-APR was produced and submitted to the assembly on 30th August 2019 Ref: CGK/CEC/FIN/CAK/2018-</p>



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			targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)	ADP, the county still qualifies for these points)	CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.		19/VOLII(104) C)CGK C-APR 2018-2019 has clear performance against CIDP indicators and targets. Ref: CGK020/KRA 2/2.6 (a-c)
2.7		Evaluation of CIDP projects	Evaluation of completed major CIDP projects conducted on an annual basis e.g flagship project, wide outreach, has full impact assessment reports, mid-term reviews, etc.,)	Review evaluation reports for at least 3 large projects.	Maximum: 1 point. Evaluation is done for at least three large projects: 1 point.	1	Some of the samples of three large projects were provided. 1) Evaluation Report for the Paving of Kibingoti Shopping Centre Roads in Kiini Ward Prepare on the 14 th March 2019. 2) Evaluation Report for the Spot Improvement of Mahigaini-Mwathaini-Murubara Road in Gathigiri Ward Prepared on 14 th March 2019. 3) Evaluation Report for Proposed Paving and Marking of Kutus Parking Phase II Prepared on 29 th November 2018. Ref: CGK020/KRA 2/2.7
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. C-APR 2016/17 informing ADP 2018/19 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	There is evidence ADP and the Budget were informed by the C-APR. Samples of the departments, Projects, Page numbers on the C-APR 2016/2017 informing ADP 2018/2019 were availed. Ref: CGK020/KRA 2/2.8



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
C Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessment s	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved the organizational structure. c) Have the annual targets in the staffing plan been met?	Review approved staffing plan Review capacity Building Assessment / CARPS report <i>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i> Targets met within +/- 10 %. Check for Letters, minutes	Maximum 3 points: First self-assessment: a = 2 points, b = 1 point c= NA. <i>Future ACPAs:</i> a=1 point, b = 1 point, c = 1 point	3	a) There is an approved Staffing plan with annual targets. b) Staffing plan was informed CARPS 2016 Report and SRC audit report. Annual targets of the county have been met. The county planned to recruit 45 staff and they eventually recruited 44 staff. Ref: CGK020/KRA 3/3.1
3.2	Job description s, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; <i>2nd ACPA: all heads of units; future ACPAs: all staff (sample check))</i> b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; <i>2nd ACPA: all heads of</i>	Review job descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review 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	4	a) Job descriptions for all cadres of staff including Chief Officers, Directors, Heads of Units and other staff was availed; • Director Procurement, Mr. Joseph Carilus Otieno, appointed via letter REF No: CGK/PSB/HRM/APP/001 VOL.V/25. He is a Member of KISM No:65470 and his Bachelors of Business Administration & Management (Business Management) St. Paul's University.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p><i>units; future ACPAs: all staff(sample check))</i></p> <p>c) Accurate recruitment, appointment and promotion records available</p>				<ul style="list-style-type: none"> • Head of Accounting Services- Mr.Zephania .N. Kiongo, appointed via letter REF No: KRC/C/PSB/01/03. Mr. Kiongo has a Master of Science in (Finance and Accounting) from KCA University • Focal Environmental Officer-Mr. Francis Kaara Muriithia appointment Letter: REF No.20150014207 (12). • Social Risk specialist- Mr. George Macharia Kamau Letter of appointment dated 21st June REF No:20170004252(47) • County M&E Officer-Mr.Sylvester Maribe Njau Appointment Letter REF No.: CGK/CS.HRM/STAFF APP/002/80. Sylvester has a Bachelor of Science from EGERTON UNIVERSITY. <p>REF: CGK020/KRA 3/3.2a</p> <p>b)The County government also has skills and competency framework place.</p> <p>Ref: CGK020/KRA 3/3.2</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>c) County Government of Kirinyaga undertakes an accurate recruitment and promotion process. These processes were clearly articulated as follows:</p> <p>Step 1-Identification of need for recruitment.</p> <p>b) Step 2-Budget For The vacant Position.</p> <p>c) Step 3-Request to the Public Service Board accompanied by Indent.</p> <p>d) Step 4-Advertisement by the County Public Service Board.</p> <p>e) Step 5-Receipt of Applications.</p> <p>f) Step 6-Shortlisting of applicants</p> <p>g) Step 7-Invitation of applicants by telephone.</p> <p>h) Step 8-Oral Interviews.</p> <p>i) Step 9- Successful candidates are given letters.</p> <p>An example of the recruitment process of the Chief Officer for Transport, Roads and Public works, Mr. John Ngangu was given.</p> <p>Ref: CGK020/KRA 3/3.2c</p>
3.3	Staff appraisal and performance	Staff appraisals and performance	a) The staff appraisal process developed and	a) Review staff appraisal, mid-year review, and annual	Maximum score:5	1	a)County has a staff appraisal process that is operational.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	management operationalized in counties	management	operationalized.	evaluation.	points. ¹ a) Staff appraisal for all staff in place: 1 point.		Samples of the appraisal forms were availed as follow: <ul style="list-style-type: none"> Samuel Kinutha, Inspector 1, Education & Public Service- Appraisal for 1st July 2018 to 30th June 2019. Francis Gitare, Instructor Vocational Training, Education & Public Service. Mid-year reviews were equally in place. REF: CGK020/KRA 3/3.3a
			b)Performance contracts developed and operationalized for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	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	0	(b)The county has signed contracts for CEC members, Chief Officers, and Directors. <ul style="list-style-type: none"> Performance contract between Governor and CECM for Medical Services, Public Health, and Sanitation for the period 1st July 2018 to 30th June 2019. Performance contract between Governor and CECM for Education and Public service for the period 1st JULY 2018-30TH June 2019 Performance contract between CECM for Land, Housing and Urban

¹ ²Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Development and Chief Officer Land, Housing and Urban Development for the period 1st July – 30th June 2019.</p> <ul style="list-style-type: none"> • Performance contract between CECM and The chief Officer Medical Services, Public Health and Sanitation for the period 1st July 2018- 30th June 2019 • Performance Contract between The Chief Officer For education and public service and Director Early childhood Development and Education for the period 1st July 2018-30th June 2019. • Quarterly and annual evaluation reports not availed
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: 1 point	1	<p>The county undertook service re-engineering in FY 2018/2019.</p> <ul style="list-style-type: none"> • Project management system(performance management system) . • Hospital Information Management System. <p>CGK020/KRA 3/3.3c</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			d) RRI undertaken	d) Review RRI Reports/evidence for a maximum of 100-day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point	1	(d)An RRI was undertaken in 2018/2019. one of the RRIs is the report on Wezesha ECDE Programme. CGK020/KRA 3/3.3d
D	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. Policies must be approved by the County Assembly	County Government Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met (Approved Organogram, Appointment letters Budget line Approved annual Civic education work plan Booklets, curriculum)	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 1 met: 1 point.	3	Civic education unit established on 12th June 2019 Ref: No: CGK/EDU & PS/ADMIN/DE & PL/014/(48). Organogram availed Ref: CGK020/KRA4/4.1a. a)The civic education unit has a number of officials to support civic education interventions. The county officials include : <ul style="list-style-type: none"> • Director of ECDE, • Economist, • Ward Administrator • Enforcement Officer, • Secretary. b) The county undertakes civic education interventions through funding within other entities include county assembly, in the county assembly budget using resources under code 2210502. c) In the executive civic education, activities are supported under budget



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>code 221054 and 2210504. In total, the budget amounts to Ksh. 30,000,000.</p> <p>d) The unit had a comprehensive work plan for the civic education activities. A copy of the work plan for FY 2018/2019 which was approved by the CEC was availed. Similarly, there was a customized civic education curriculum based on the curriculum developed by MODA.</p> <p>e) tools and methods for civic education including booklets (Responsible Citizenship & Leadership), websites, newspapers (pull out on Daily Nation newspaper dated Aug 23rd. 2019). It is observed that CGK is in the process of developing a policy framework.</p> <p>Ref: CGK020/KRA 4 /4.1</p>
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Government Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. It	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	<p>The county rolled out the civic education activities in 2018/2019. some of the activities conducted were: approvals and initiating memos were provided.</p> <ul style="list-style-type: none"> • 1) Training on Social



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>needs to be clearly described and documented in a report(s) as a condition for availing points on this.</p> <p>Initiating memos</p> <p>Approvals for the program</p> <p>Attendance lists</p>			<p>Accountability & Audit Training Report; Grant No. 130838 held from 3rd to 4th July 2019 which was funded by Ford Foundation in collaboration with COG.</p> <ul style="list-style-type: none"> • 2) Proposed Wezesha ECDE Programme held on 13TH-14TH Dec 2018. • 3) Sensitization on National Agricultural & Rural Inclusive Growth Project held on 10th Aug 2018. • 4) Induction training of the County Environmental Committee Members dated 25th Apr 2019. • 5) Training on Leadership and Empowerment Programme for Wezesha Ambassadors held on 12th-28th February 2019. <p>REF: CGK020/KRA4/4.2</p>
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.)	<p>County Governments Act, sec 96.</p> <p>Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p>	1	<p>1) The county has a Communication Directorate that supports all communication interventions including guiding civic education activities. The communication tools and methods include the use of county websites, social media, and newspapers.</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	Result (Score)	Detailed Assessment Findings
			b) Counties have designated officers in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	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.)	b): Compliance: 1 point	1	Ref: CGK020/KRA 4/2.3a b) There is a designated officer for communication, Mr.Njagi Gacigi Deputy Director of Communication and Liason-, Appointment Letter Ref No.CGK /PSB/HRM/APP/001 VOL.V/11 dated 14 th November 2017 Ref No: CGK020/KRA4/4.3 b
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. e.g. lists of attendance have a governor, CECs, NGOs, professional bodies, etc.	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that the representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens	Maximum 3 points. All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	3	a)The county undertook participatory planning forums on the proposed budget with citizen participation in all the four sub-counties. The forums were held between 20 th and 21 st 2018 as follows; <ul style="list-style-type: none"> • Mwea -20th April 2018 • Gichugu -20th April 2018 • Ndia- 21st April 2018 • Kirinyaga Central- 21st April 2018. REF: CGK 020/KRA 4/4.4a b) Kirinyaga county held Citizens consultations beyond the budget including forums on CIDP (2018-2022) and on ADP for FY 2018/2019. c) The participants to the various



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<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>county forum include stakeholders inline the requirement of the PFM Act (Sec 137). The participants include businessmen, farmers, county officials, boda boda representatives, and the general citizenry.</p> <p>d) All forums were structured with a clear one day program for each forum. E.g Forum for Budget FY 2018/2019 held from 20th-21st April 2018</p> <p>REF: CGK020/KRA4/4.4d</p> <p>e) Evidence was provided on the input of citizens to the budget and plans as seen in the example on page 14 of the report on Public participation on Budget Estimates for FY 2018/2019. REF: CGK020/KRA4/4.4e-f</p> <p>f) There is clear evidence on feedback to the public on the contents of the Budget Estimates for FY 2018/2019 contained in the report REF: CGK020/KRA4/4.4e-f</p>
4.5.		Citizens' feedback	Citizens feedback on the findings from the C-APR/implementation status report.	Review records of citizen engagement meetings on the findings of the C-APR. Review evidence from how the inputs	Maximum points: 1 Compliance: 1 point.	0	No evidence on Citizens feedback on C-APR



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
4.6		County core financial materials, budgets, plans, accounts, audit reports, and performance assessments published and shared	Publication (on the county web- page, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1 st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28 th Feb 2018 passed by the county assembly 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	from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs). PFM Act sec 131. County Act, sec. 91. Review county web-page to see if copies of each document are available at the time of self-assessment <i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i>	Maximum points: 54 points 9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.		the following key planning and budget documents have been published on the website <ul style="list-style-type: none"> County Budget Review and Outlook Paper CBROP Fiscal Strategy Paper FSP. Quarterly Financial statements FY 2018/2019 audit report for 2017/2018 Budget Report Annual Progress report C- APR 2016/2017 Procurement plans and awards contracts. Annual Capacity & Performance Assessment results in Fy 2016/2017 and 2017/2018. All on the website: www.kirinyaga.co.ke



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and awards of contracts				
			viii) Annual Capacity & Performance Assessment results for FY 2016/17 and 2017/18 ix) County citizens' budget				
4.7		Publication n of bills	All bills introduced by the county assembly have been published in the national Gazette or county website, and similarly for the legislation passed within the FY 2018/2019	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	2	All bills have been on published on the website https://.kirinyagaassembly.go.ke <ul style="list-style-type: none"> • The kirinyaga County Flag and other symbols bill. • The Kirinyaga County Finance bill 2018 • The Kirinyaga County Emergency services Bill • The Krinyaga County Sports and creation • The Kirinyaga County Appropriation Bill • The Kirinyaga County Investment & Development AuthorityBill. • The Klrinyaga County SupplemantaryAppropriati on Bill



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> The Kirinyaga County Revenue Laws Amendment Bill The Kirinyaga County Ward Development Bill.
E	Result Area 5. Investment implementation & social and environmental performance Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)						
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 (quarterly project reports, certificate of completion)</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 measures 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 is made and weighted according to the size.</p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Average implementation progress across sampled projects.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including:</p> <ul style="list-style-type: none"> - CoB reports, - Procurement progress reports, - Quarterly reports on projects, - M& E Reports <p>MOV</p> <p>Implementation register (Completed)</p> <ul style="list-style-type: none"> -Certificate of completion -Timelines 	<p>Maximum 4 points</p> <p>More than 90 % implemented: 4 points</p> <p>80-90 %: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 points</p> <p>Less than 60 %: 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 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)</p>	4	<p>There is a county project implementation status report as well as payment statements that provide data on county projects. The following projects were sampled to ascertain their completion rate:</p> <ul style="list-style-type: none"> Public works-Kagio Town Parking Improvement, Kiini-Completion Status 98%. Public Works –Paving and Marketing Of Kianyaga Matatu Parking including Market access Kinyaga-Completion Status 99%. PublicWorks –Spot improvement of E1693-June C74(KTI) Kiangombe road Kabare –Completion 98.5%. Health –Election, and completion of powerhouse and Kitchen/Laundry Block-Kerugoya-Completion 99.5%. Health-Construction of Maternity Ward –South



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Ngariama –Completion 98.5%.</p> <ul style="list-style-type: none"> Public Works-Spot Improvement of Jun C74 Gitwe primary-MUCA-C74 Kiura Loop Road.-Kanyekini – completion status 98%. Public Works-Spot Improvement of B6-Guama Factory-Muriki Road-Karumandi-Completion Status 99.5%. Public Works-Spot Improvement of D457(Jun C74)-Gitwe Kianyag Tea Factory-Inoi –Completion status 98.5%. Public Works- Spot Improvement of Mahigaini-Mwathaini Murubara Road-Gathigiriri-Completion Status 99% Roads –Spot improvement of RAR 28 Jun Rari (Kianyaga) road- Mutihi - Completion Status 98% <p>Average Completion Status = 98.65%</p> <p>REF: CGK021/KRA 5/5.1</p>
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	A sample of projects: a sample of 10 larger projects of various sizes from a minimum of 3 departments/ sectors.	Maximum 4 points More than 90 % of the projects are executed within +/-5 of budgeted	4	The following projects were sampled to ascertain that they are within +/-10% of budgeted costs in FY



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>estimates). Project Completion Certificates</p>	<p>Review:</p> <ul style="list-style-type: none"> - budget, - procurement plans, - contract, - plans and cost against actual funding. <p>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). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. M&E reports</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget. MOV –</p> <ul style="list-style-type: none"> - Bill of Quantities - Payment schedules - Completion certificates 	<p>costs: 4 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Less than 60 %: 0 points.</p>		<p>2018/2109:</p> <p>a) Public works –Kutus Town Parking Improvement –Actual Cost variance with budget = -ve 4.9%</p> <p>b) Public Works Kianyaga Matatu Parking and Access Roads- Actual Cost variance with budget = 00012%</p> <p>c) Roads –Spot Improvement of Kiamanyeki Ciagini Bridge & Approaches-Actual Cost variance with budget = -ve 3.24%</p> <p>d) Jun E613 Kamuiru –JunD455 Kariria Road Actual Cost variance with budget = -ve 0.21%</p> <p>e) Water –South Ngariama Water Project Completion Status= -ve 1.45%</p> <p>f) Roads E1651-Jun B6 (Kainjiru)-Rwmabiti (D458)Road= -ve 0.21%.</p> <p>g) Trade –Upgrading of Kianyaga market - Actual Cost variance with budget = ve 1.34%.</p> <p>h) Trade Upgrading of Kagumo Market Actual Cost</p>



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>variance with budget = ve 0.21%</p> <p>i) Health completion of Maternity Block at Kimbini Sub County Hospital Actual Cost variance with budget = ve 1.36%. Therefore the number of CGK projects implemented within +/-10% of budgeted costs in FY 2018/2019 are all the 10 sampled projects.</p> <p>CGK020/KRA 4/5.2</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	<p>Maintenance cost in the last FY (actual) 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 an actual maintenance budget allocations (sample of min. 5 larger projects).</p>	<p>Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>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 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 4 points. 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>	2	<p>Maintenance budget for three (3) sampled projects undertaken prior to FY2018/2019. These three are:</p> <ul style="list-style-type: none"> Acquisition of Roadworks - capital Kshs 155,000,000 in FY 2017/2018, maintenance budget Kshs28,300,000 in FY 2018/2019 =18.3%. Flood lights installation - Capital Kshs 21,135,952 in FY 2016/2017, maintenance cost Ksh8,800,000 in FY 2018/2019 =41.6%. Construction of Dispensaries in the designated areas- capital



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Budget Kshs 19,000,000 in FY 2016/2017, maintenance budget of Kshs 4,022.521 in the FY 2018/2019 =21.2% <i>(NOTE that only 3 and not 5 projects provided)</i> REF: CGK021/KRA5/5.3
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 4 points Above 90 % of sample done in accordance with the framework for all projects: 4 points 80-89 % of projects: 3 points 70-79 % of projects: 2 points 60 – 69 % of projects: 1 point Below 59%: 0 points	4	The county undertakes mitigation measures by preparing relevant environmental and social audits. Sampled projects were availed as follows: i. NEMA/KRG/5/2/046- Thumaita Tea Factory. ii. NEMA/EA/KRG/5/2/051- Mununga Tea Factory. iii. NEMA/EA/KRG/5/2/067- Kangaita Tea Factory. iv. NEMA/EA/KRG/5/224- Kutus Slaughter Slab. v. NEMA/EA/KRG/5/2/235- Limbua Macadamia Nuts Factory. vi. NEMA/EA/KRG/5/2/236- Joy Max Millers Ltd. vii. NEMA/EA/KRG/5/2/214- Meved Dairy Farm. viii. NEMA/EA/KRG/5/2/240. Yara East A.Ltd. ix. NEMA/EA/KRG/5/2/239- Bekam Hotel.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							x. NEMA/EA/KRG/5/2/068-Kimunya Tea Factory REF: CGK020/KRA5/5.4
5.5	EIA /EMP procedures	EIA/EMP procedure s from the Act followed.	<p>Relevant safeguards instruments Prepared:</p> <ul style="list-style-type: none"> - Environmental and Social Management Plans, - Environmental Impact Assessment, - RAP, etc. <p>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 form part of the contract.</p>	<p>Sample 5-10 projects MoV</p> <ul style="list-style-type: none"> • EIA Registers of projects showing status. • EIA Reports • ESMP/EMP/SMP • RAP Reports • EIA licenses or exemption letters. 	<p>Maximum points: 4</p> <p>Above 90 % of sample done in accordance with the framework for all projects: 4 points</p> <p>80-89 % of projects: 3 point</p> <p>70-79 % of projects: 2 points</p> <p>60 – 69 % of projects: 1 point</p> <p>Below 59%: 0 points</p>	4	<p>The county undertakes relevant environmental and social management plans. These include EIA/ESMPs. The following EIA/ESMP were sampled:</p> <ul style="list-style-type: none"> • NEMA/PR/KRG/5/2/1252- Proposed Fresh Produce Market at Kianyaga Market, Kirinyaga East Sub-County In Kirinyaga County. • NEMA/PR/KRG/5/2/1251- Proposed Fresh produce Market at Kagumo Market, Kirinyaga Central Sub-Cointy Kirinyaga County. • NEMA/PR/KRG/5/2/1024; Proposed Report For Kimbimbi Mwangaza Water Project, Nyangati Sub Location. • NEMA/PR/KRG/5/2/1048; Impact Assesment Project Report for Classroom for Nyaikungu Mixed Secondary School. • NEMA/PR/KRG/5/2/1047- Impact Assessment Project Report for the Proposed Classroom.



Ministry of Devolution & ASAL - Annual Capacity & Performance Assessment Report (ACPA 4)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> NEMA/PR/KRG/5/2/1078; Environmental Impact Assessment report. NEMA/PR/KRG/5/2/1031- Environmental Impact Assessment Report for Mugamba Ciura Kwibota Water, Murinduko Location, Mwea East Subcounty. <p>No RAP report was availed because there was no resettlement required for any of the projects.</p> <p>REF: CGK020/KRA 5/5.5</p>
					Total Maximum Score: 100 points.	88	



5.0 ASSESSMENT OF DEVELOPMENT PROJECTS VISITED

The team of consultants visited a number of projects initiated by the County Government of Kirinyaga and below is a narrative of the projects visited:-

1. MUGARO WATER PROJECT

Mugaro Water Project was constructed to provide water to community. The project includes the construction of water intake and 20,000 litres water tank. The project located in Mugaro Location in Murinduko Ward, Kirinyaga County. Murinduko Ward a semi-arid part of Kirinyaga County. The project was allocated Kshs 1,000,000 in the Budget for FY 2017/2018.



2. KUTUS TOWN PARKING AND ASSOCIATED WORKS

The project is the construction of parking spaces in Kutus Town. Kutus is the headquarters of Kirinyaga County.





3. KIANYAGA MARKET

We visited Kianyaga Market, a new and latest fresh produce market which has been set up by the County Government of Kirinyaga. The market is among other markets that have been constructed by the county in order to end the many challenges faced by farmers and small traders due to scarcity of trading spaces. The construction of the markets is expected to improve the trading of produce in the county.





6.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

6.1 Observations

Issues raised and respective recommendations made by the individual aspect of assessment, i.e. MACs, MPCs, and PMs are provided in the following sections 6.1 to 6.4.

6.2 MAC's

Waived

6.3 MPC's Issues

- MPC 1- Compliance with MACs- Waived for all Counties
- MPC 2- Submission of 2017/2018 FS to CA, CoB, CRA- MET
- MPC 3- Audit Opinion is qualified –MET
- MPC 4- Annual Planning Documents- MET
- MPC 5- Adherence to GRANT 2 Investment guideline- N/A
- MPC 6- Consolidated Procurement Plan for 2018/2019 – MET
- MPC 7- Core Staff – Focal Social Officer – Social Safeguards -MET
- MPC 8- Environmental and Social Safeguard System- MET

6.4 PMs

KRA 1: Public Finance Management

- The percentage of automated revenue from 63.8% of total own-source revenue- below the threshold of +80%.
- County Government of Kirinyaga submission of quarterly financial reports to the county assembly and copies to the Controller of Budget (CoB), National Treasury (NT) and Commission for Revenue Allocation (CRA) late outside the stipulated. It noted that three (3) of the four (4) quarterly financial reports for FY 2018/2019 were submitted outside the timelines.

KRA 2: Planning and Monitoring & Evaluation

KRA 3: Human Resource.

- Inadequate Documentation and Records Management.

KRA 4: Civic Educations and Participation

- CGK did not undertake Citizens feedback on C-APR in FY/2018/2019

KRA 5 Investments and Social Environment Performance

- It is noted that CGK provided only three (3) projects that had a maintenance budget of +5% in the Budget for FY 2018/2019.



7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none">The percentage of automated revenue from 63.8% of total own-source revenue- below the threshold of +80%.County Government of Kirinyaga submission of quarterly financial reports to the county assembly and copies to the Controller of Budget (CoB), National Treasury (NT) and Commission for Revenue Allocation (CRA) late outside the stipulated. It noted that three (3) of the four (4) quarterly financial reports for FY 2018/2019 were submitted outside the timelines.
KRA 3	Human Resource Management	<ul style="list-style-type: none">Documentation and Records Management
KRA 4	Civic Education	<ul style="list-style-type: none">CGK did not undertake Citizens feedback on C-APR in FY/2018/2019
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none">It is noted that CGK provided only three (3) projects that had a maintenance budget of +5% in the Budget for FY 2018/2019.



8.0 TREND ANALYSIS

8.1 Comparative Analysis of ACPA 2017/2018 And 2018/2019

The outcome of all the KRAs and Sub –KRAs is summarized as follows:

KIRINYAGA COUNTY GOVERNMENT TREND ANALYSIS				
	SUB ITEMS	FY2017/2018	FY 2018/2019	Variance
KRA 1	1.1	2	2	0
	1.2	3	2	0
	1.3	1	3	2
	1.4	0	1	1
	1.5	0	1	1
	1.6	2	0	- 2
	1.7	1	1	0
	1.8	0	2	2
	1.9	0	1	1
	1.10	0	1	1
	1.11	0	1	1
	1.12	0	1	1
	1.13	0	1	1
	1.14	1	1	0
	1.15	4	6	2
Sub Total KRA 1		14	24	11
KRA 2	2.1	2	3	1
	2.2	1	1	0
	2.3	3	3	0



KIRINYAGA COUNTY GOVERNMENT TREND ANALYSIS				
	SUB ITEMS	FY2017/2018	FY 2018/2019	Variance
	2.4	3	4	1
	2.5	2	2	0
	2.6	5	5	0
	2.7	1	1	0
	2.8	1	1	0
Sub Total KRA 2		20	20	0
KRA 3	3.1	3	3	0
	3.2	4	4	0
	3.3	5	3	0
Sub Total KRA 3		12	10	
KRA 4	4.1	3	2	-1
	4.2	2	1	-1
	4.3	2	2	0
	4.4	2	3	1
	4.5	1	0	-1
	4.6	4	4	0
	4.7	2	2	0
Sub Total KRA 4		16	16	0
KRA 5	5.1	6	4	-2
	5.2	5	4	-1
	5.3	0	2	2

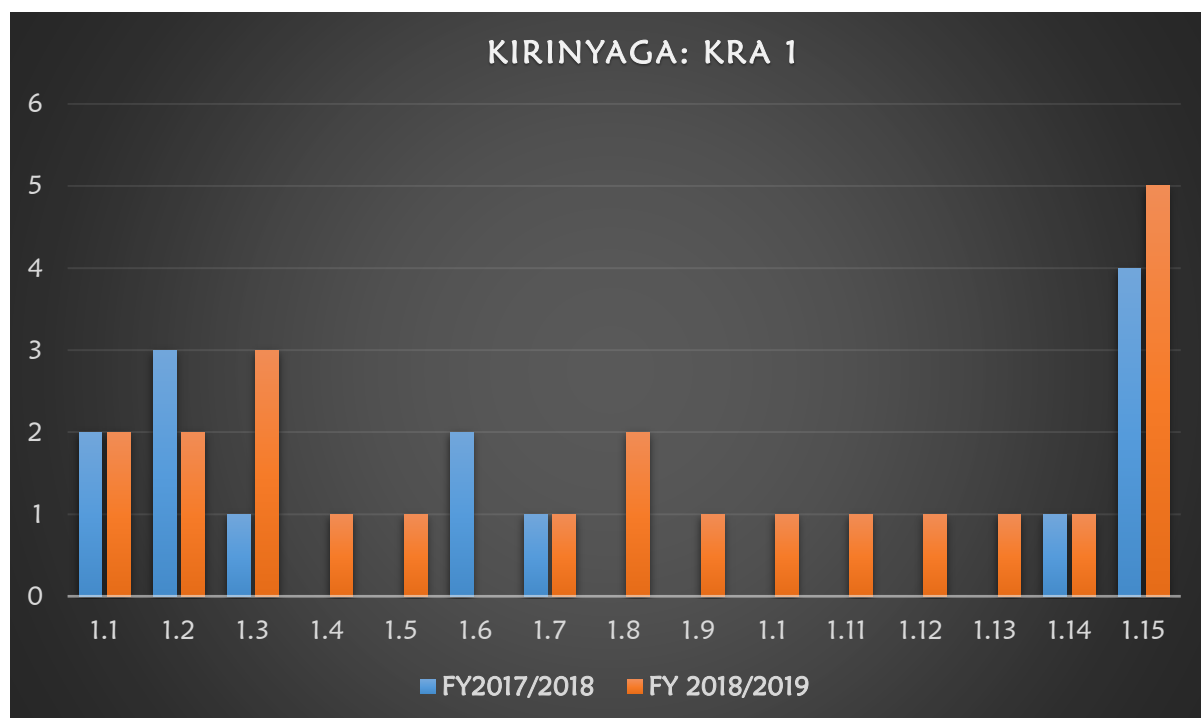


KIRINYAGA COUNTY GOVERNMENT TREND ANALYSIS				
	SUB ITEMS	FY2017/2018	FY 2018/2019	Variance
	5.4	3	4	1
	5.5	2	4	2
Sub Total KRA 5		20	18	-2
TOTAL		76	88	14

PERFORMANCE PER KEY RESULT AREA

Key Result Area 1 Financial Management

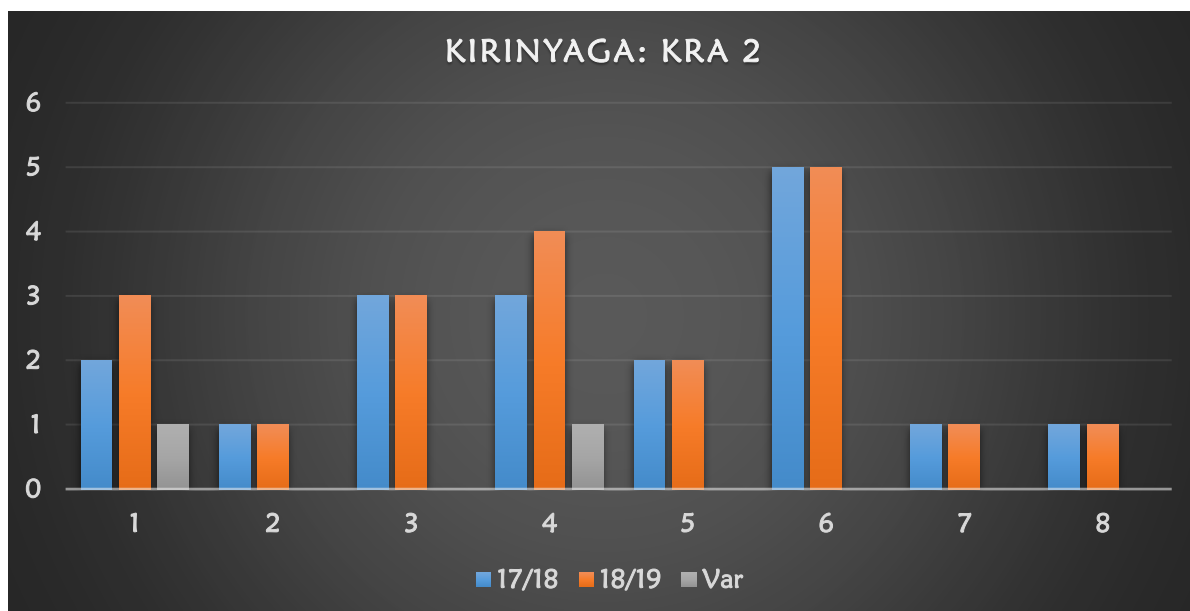
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs for KRA 1.



There has been a huge improvement in KRA 1 for the County Government of Kirinyaga FY 2018/2019 compared to FY 2017/2018 especially on the procurement thresholds where they gained two points and the credibility of budget where they gained one point, however, there was a reduction of two points under indicator 1.6. Most of the indicators maintained the scores as compared to the FY 2017/2018 ACPA Assessment.

Key Result Area 2 Planning, Monitoring and Evaluation

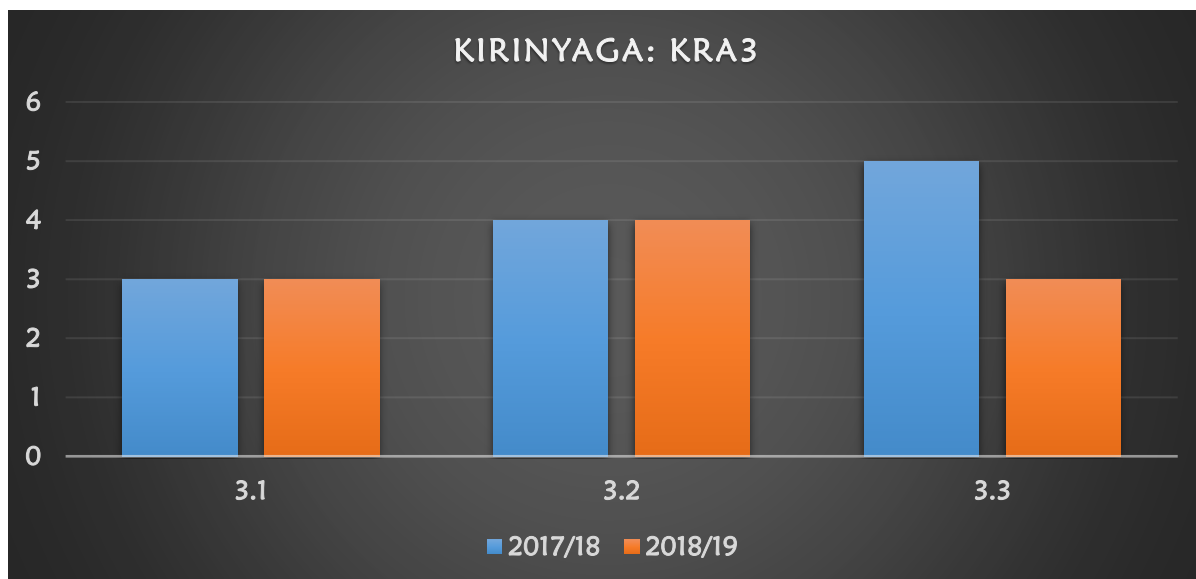
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs for KRA 2.



A slight improvement was noted on a few indicators as there was an increase of two points in Kra 2.1 and 2.4 in FY 2018/2019 as compared to 2017/2018. The other indicators maintained the scores.

Key Result Area 3 Human Resources Management

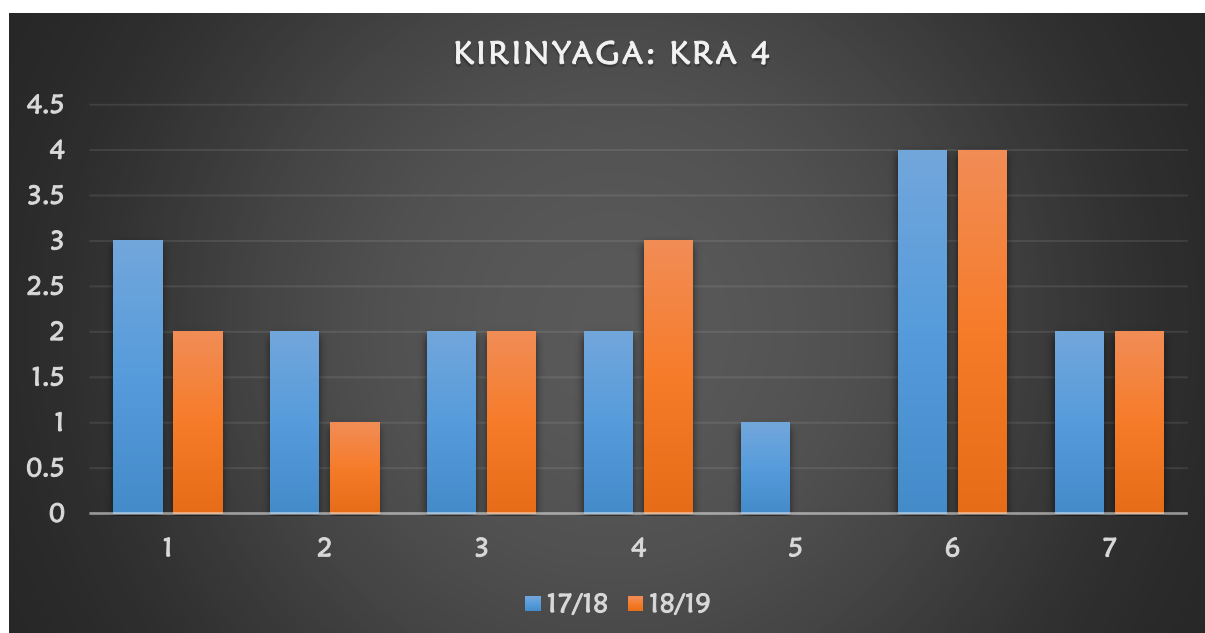
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA3,



Kirinyaga county maintained the scores in all the indicators under KRA 3. The variance was zero between the FY 2017/2018 and 2018/2019.

Key Result Area 4 Civic Educations and Public Participation

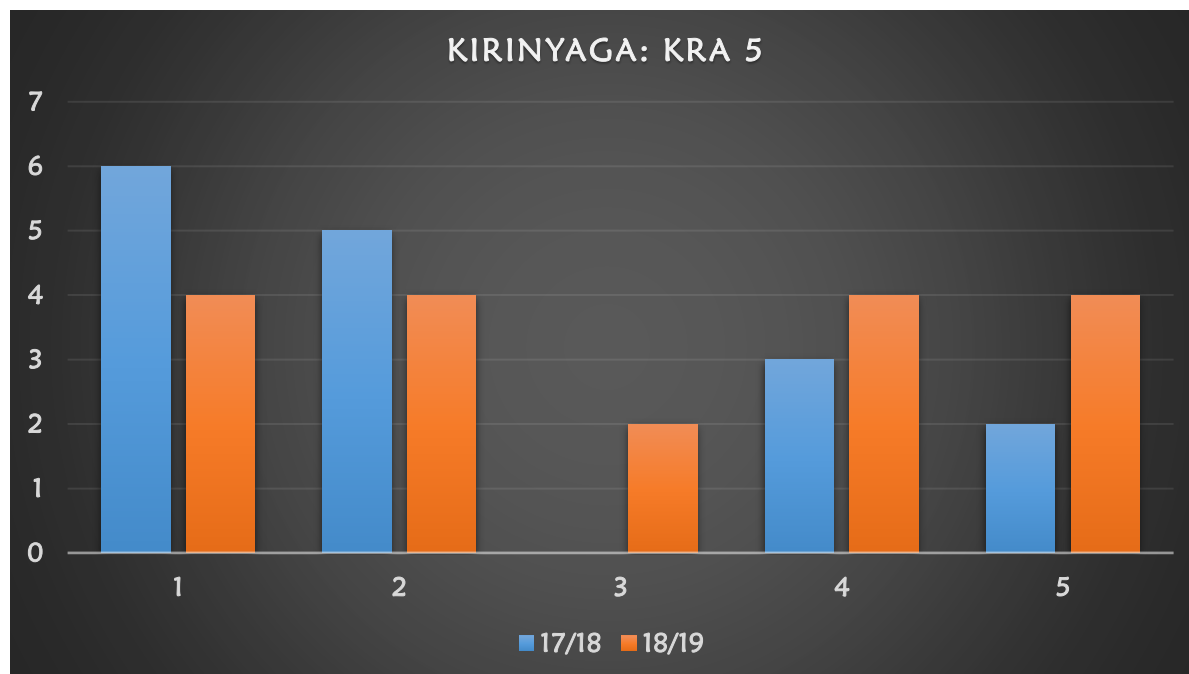
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA 4,



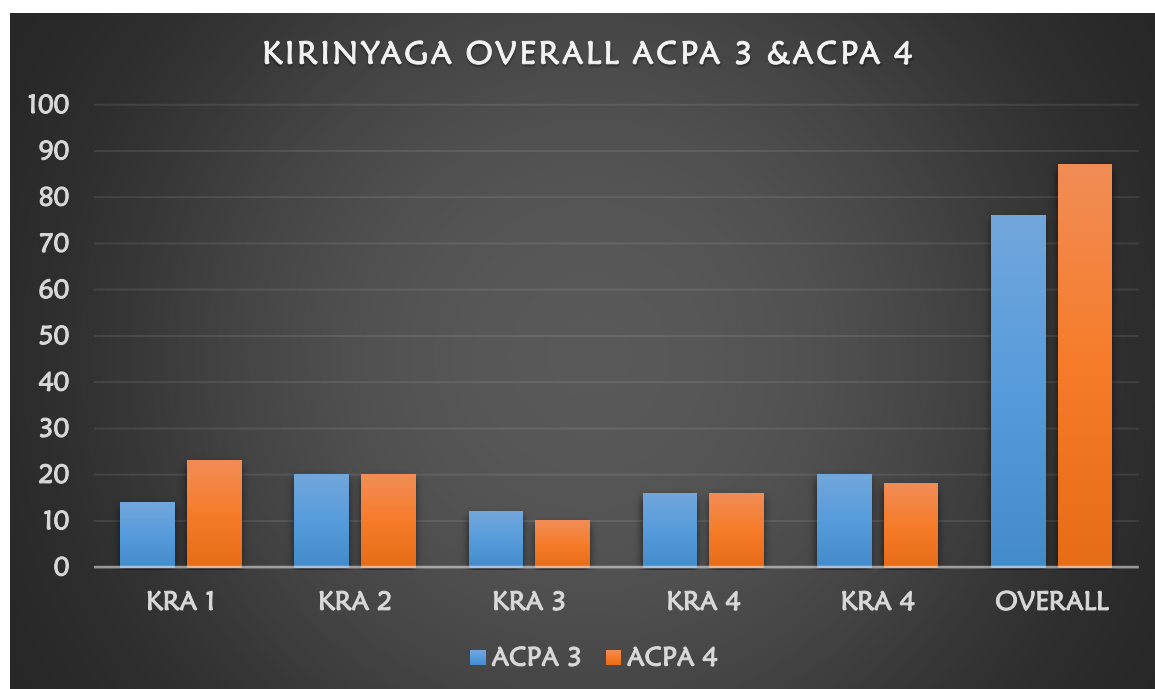
There was a reduction of scores in the following indicators Kra 4.1, 4.2 and 4.5 there was a reduction of three points in FY 2018/2019 compared to 2017/2018. The other indicators maintained there scores.

Key Result Area 5 Investment implementation & Social and environmental performance

Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA5,



A reduction of scores was noted under KRA 5.1 and 5.2 in that there was a reduction of two points in kra 5 in FY 2018/2019 as compared to FY 2018/2019. The other indicators still maintained the scores compared to the 2017/2018 Assessment.



According to the two-year results, the County Government of Kirinyaga performed better in the FY 2018/2019 ACPA compared to the 2017/2018 ACPA. There is a great improvement in FY 2018/2019 as the county scored 87%, while in FY 2017/2018 it achieved 76%. In KRA 1 the county scored 23 points in FY 2018/2019 ACPA compared to 14 points in FY 2017/2018 ACPA showing an increase of 9 points. In KRA 2, the county scored 20 points in FY 2018 ACPA compared to 18 points for FY 2017/2018 ACPA, an increase of 2 points.

In KRA 3, CGK dropped by 2 points to 10 out of possible 12 points in 2017/2018. Similarly in KRA 4, the county has the same score of 16 points in 2018/2019 ACPA and also 16 points in 2017/2018 ACPA. Lastly, in KRA 5, County Government improved positively as it scored 18 points in 2018/2019 ACPA compared to 16 points in 2017/2018 ACPA.



9.0 RECOMMENDATIONS

The County Government of Kirinyaga performed well in the two years 2017/2018 ACPA and 2018/2019 ACPA.

In 2018/2019 ACPA CGK scored 87 compared with a score of 76% in the 2017/2018 ACPA, an increase of 14.5%. For Kirinyaga to continue improving its performance and enhancing its capacities, it needs to address a number of weak areas identified in the 2018/2019 ACPA.

1. Kirinyaga County Government should enhance revenue management and administration by developing a mechanism of increasing the percentage of automated revenue from 63.8% to 80% of total revenue.
2. County Government of Kirinyaga should prepare and submit quarterly financial reports to the county assembly and copies to the Controller of Budget (CoB), National Treasury (NT) and Commission for Revenue Allocation (CRA) within the stipulated timeline. It noted that three (3) of the four (4) quarterly financial reports for FY 2018/2019 were submitted outside the timelines.
3. Since CGK did not undertake Citizens feedback on C-APR in FY/2018/2019, the County Government should put in place a mechanism for ensuring citizens' feedback on C-APR regularly.
4. The County Government of Kirinyaga should institutionalize the good practice of setting aside a minimum maintenance budget of 5% against capital/budget for development projects. It is noted that CGK provided only three (3) projects that had a maintenance budget of +5% in the Budget for FY 2018/2019.
5. The County Government of Kirinyaga should institutionalize a comprehensive data documentation and report system to ensure all information required for planning purposes is secured.



10.0 LIST OF PARTICIPANTS

NAME	DESIGNATION	EMAIL/PHONE NUMBER
H.E. Hon Peter Ndambiri	Deputy Governor	
Mr.Joe Muriuki	County Secretary and Head of County Public Service	Dygusi968@gmail.com 0786619285
Mr.Maina M.Migwi	CEC Finance	mosesmaina24@gmail.com 0720327456
Mr.Tom N.Nyatika	Director	tomnyatika@gmail.com 0721659853
Mr.James kamau	Economist	Jkamau2@gmail.com 0721533485
Mr.Sylvester Njau	Head of monitoring and evaluation	njausylvester@kirinyaga.go.ke 0720147751
Mr. Gachara John	Director Environment	Gachira73@gmail.com 0722447579
Mrs.Elizabeth Nyaga	complainant	elizabethnyasa56@yahoo 0721707533
Mr.Antony Kimathi	Director ECDE	0725760888
Mr.Esther wainoi	Supply Chain management	0724120474
Mrs.Philomena Nyakobi	Director internal Audit	0713595531
Mrs. Marrion Otundo	Supply Chain Management	0716382428
Mr.Eliud Kariuki	Deputy Director	0724382026
Mr.Kenjohn Nyitu	KCG Ward Administrator	0725677389
Mr. James Nyaga	Muguro Water Project	0728833918
Mrs.Cecilia Wangui Kathari	Muguro water Project	0728313464
Mr.Kaara Murithi	Environmental Risk Specialist	0726952906
Mr.George Macharia	Social Risk Management Specialist	0726287406
Mr.Carilus Otieno	Director Supply Chain	0722540095



11.0 APPENDICES

11.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF THE ENTRY MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT HELD AT DEPUTY GOVERNOR'S BOARDROOM ON 20TH SEPTEMBER 2019, FROM 9:15 AM TO 9:45 AM

MEMBERS PRESENT

COUNTY TEAM:

NAME	DESIGNATION
1. Mr.Maina M. Migwi	CECM Finance and Economic planning
2. Mr.Tom N.Nyatika	Director of Human Resource
3. Mr.James M.kimani	Economist
4. Mr.Sylvester M Njau	Head of Monitoring and Evaluation
5. Mr. Gachara John	Director of Environment
6. Ms. Elizabeth Njaga	Complainant
7. Mr.Antony Kimathi	Director ECDE
8. Mrs.Esther Wainoi	Supply Chain Management

PRESTIGE MANAGEMENT SOLUTIONS TEAM

1. Mr.Thomas Kirongo	Team Leader
2. Ms Mary Amukoya	Assessor
3. Ms. Jorgina Mbesa	Assessor

AGENDA:

1. Preliminary
2. Opening remarks
3. Brief on ACPA expectations
4. Adjournment

MIN: 1/20/09/2019: PRELIMINARY

The meeting was called to order by the Focal person CECM Finance Mr. Moses Migwi at 09.00 am and an opening prayer by Mrs. Elizabeth Nyaga. This was followed by a brief introduction of members present with their respective designations.

MIN: 2/20/09/2019: OPENING REMARKS

CECM Hon. Moses Migwi welcomed the County representatives and Prestige Management Team to Kirinyaga County and promised full support of the county leadership led by H.E. Governor Ms. Anne Waiguru during the entire assessment period. He also appealed to all heads of departments and respective focal persons to produce relevant evidence throughout the exercise. He highlighted the exercise objectives on the Annual Performance Capacity Assessment and how the county was going to benefit from the KDSP program. Mr. Migwi then asked both the County Officials and PMS team to introduce themselves Team Leader



MIN: 3/20/09/2019: BRIEF ON ACPA EXPECTATIONS

The team leader, Mr. Thomas Kirongo expressed his appreciation for the warm welcome to Kirinyaga County and for the opportunity to conduct the assessment.

Mr. Kirongo took the county officials through the three-day program and the expectations. Key officials were requested to cooperate with the assessors in carrying out the entire exercise and emphasized the need to keep time in delivery of the required documentation. He acknowledged that this was an assessment and not an audit and therefore an opportunity to learn from the exercise. He also reminded the county that the exercise will be a three-day assessment and no document of evidence will be allowed after the exit meeting. The team leader called upon county officials to attend the exit meeting which would be held on 24th September 2019 day.

MIN: 4/20/09/2019: ADJOURNMENT

There being no other business the meeting was adjourned at 9:45. am.

Minutes confirmed by:

1. **Name:** Ms. Mary Amukoya – Assessor, PMS

Signature: _____

Date: _____

1. **Name:** Mr. Thomas Kirongo -Team Leader, PMS

Signature: _____

Date: _____

2. **Name** Hon. Moses Migwi- CEEM Finance & County KDSP Focal Person

Signature: _____

Date: _____



11.2 APPENDIX 2: MINUTES OF EXIT MEETING

MINUTES OF THE EXIT MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA) HELD AT KIRINYAGA DEPUTY GOVERNORS BOARDROOM ON 24TH SEPTEMBER 2019, FROM 4:20 PM TO 5:35 PM

MEMBERS PRESENT

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Maina M. Migwi	CECM Finance and Economic Planning
2. Mr. Tom N. Nyatika	Director of Human Resource
3. Mr. James M. Kimani	Economist
4. Mr. Sylvester M. Njau	Head of Monitoring and Evaluation
5. Mr. Gachara John	Director of Environment
6. Ms. Elizabeth Nyaga	County Complainants and Grievances Officer
7. Mr. Antony Kimathi	Director ECDE
8. Eng. Kaara Muriithi	Environmental Risk Specialist
9. Mrs. Esther Wainoi	Deputy Director of Supply Chain Management
10. Mr. George Macharia	Social Risk Management Specialist
11. Mr. Carilus Otieno	Director Supply Chain Management

PRESTIGE MANAGEMENT SOLUTIONS TEAM

1. Mr. James Kirongo	Team Leader
2. Ms. Mary Amukoya	Assessor
3. Ms. Jorgina Muia	Assessor

AGENDA:

1. Preliminary
2. Recap of the assessment process
3. Responses from County
4. Adjournment

MIN: 01/24/09/2019: PRELIMINARY

The meeting was started at 4.20 pm Chaired by CECM Finance Hon. Moses Migwi. Hon. Migwi welcomed the PMS team of assessors and county officials to the meeting. He expressed confidence and his expectation that the County Government of Kirinyaga had performed very well in the 2019 KDSP/ACPA. He emphasized that the top Leadership of the county led by H.E Governor Hon. Anne Waiguru is very supportive of this exercise. He noted that KDSP has improved the capacity of county officials through technical and financial assistance channeled to the county. Hon Migwi said he expects that PMS assessors had received all the necessary documentation/evidence for a good report. He urged both the county officials and assessors to work together to ensure any pending evidence is available before COB.

MIN: 2/24/09/2019: RECAP OF ASSESSMENT PROCESS

Hon. Migwi requested the PMS Team Mr. Thomas present an overview of the Kirinyaga 2019 KDSP/ACPA process and interim outputs. Mr. Kirongo noted the following:



I. MAC (Minimum Access Conditions)

- All MACs Exempted

II. MPC (Minimum Performance Conditions) All MPC indicators met

- MPC 1- Compliance with MACs- **Waived for all Counties**
- MPC 2- Submission of 2017/2018 FS to CA, CoB, CRA- **MET**
- MPC 3- Audit Opinion – **MET**
- MPC 4- Annual Planning Documents- **MET**
- MPC 5- Adherence to GRANT 2 Investment guideline- **MET**
- MPC 6- Consolidated Procurement Plan for 2018/2019 – **MET**
- MPC 7- Core Staff **MET**
 - Procumbent officer
 - *Focal Social Officer*
 - *Accountant*
 - *Environmental officer*
 - *Monitoring and Evaluation officer and Social Safeguards*
- MPC 8- Environmental and Social Safeguard System- **MET**
- MPC 9- Citizens complaints system- **MET**

III. KEY RESULT AREAS (KRAs 1-5)

KRA 1: PUBLIC FINANCE MANAGEMENT

- Minutes of the Internal Audit Committee does not contain action points on audit issues recaptured in the internal audits reported

KRA 2: PLANNING AND M&E

- No evidence of meetings of the County M&E Committee (COMEC) in the FY 2018/2109 – no minutes

KRA3: HRM

- Most key documentations availed.

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- No policy of Act to guide Civic Education & Public Participation Interventions.
- Draft Public Participation Bill yet to be approved by the County Assembly.
- No specific Budget for Civic Education for the FY 2018/2019
- No specific communication framework within the CE& PP for guiding communication on public participation.

KRA 5: INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

- Most key documentations availed.

IV. RECOMMENDATIONS:

- Minutes of the Internal Audit Committee should contain action points on issues raised in audit reports for projects.
- Ensure that COMEC meetings in clued discussion and action points on issues raised in the internal audit reports.



- Need to institute a communication protocol for public participation.
- Ensure that the CGK puts in place an efficient documentation and reporting system
- Ensure that the CGK puts in place an efficient documentation and reporting system

MIN: 3/24/09/2019: RESPONSES FROM COUNTY OFFICIALS

The Chairman Hon. Moses Migwi gave county officials a chance to give on the outputs of CGK 2019KDSP/ACPA outputs as summarized by Mr. Kirongo. Director Human Resource Mr. Tom Nyatika said that the assessment was well conducted and was an eye-opener and a learning exercise for the CGK officials. Mr. Nyatike congratulated the PMS team of assessors for their patience and for being hard working. Mr. Nyatike noted the assessment had enhanced the relationship between county officials of various departments. Director Supply Chain Management Mr. Carilus Otieno, thanked the Hon. Migwi for providing the leadership and strategic support for the entire CGK 2019 KDSP/ACPA exercise. Mr. Otieno congratulated all the county officials who participated in giving the necessary documentation for a job well done.

MIN: 6/14/12/2018: CLOSING REMARKS

The Chairman, Mr. Maina Migwi thanked the PMS consultants, all the County KDSP focal persons, and all county officials for a seamless exercise.

There being no other business, the meeting was adjourned at 5:50 pm with closing prayers led by Ms. Mary Amukoya – Assessor, PMS

Minutes prepared by:

1. **Name:** Ms. Jorgina Muia – Assessor, PMS

Signature: _____

Date: _____

Minutes confirmed by:

1. **Name:** Thomas Kirongo – Team Leader, PMS Ltd

Signature: _____

Date: _____

2. **Name** Hon. Moses Migwi - County KDSP Focal Person

Signature: _____

Date: _____



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL



For Contact Information:

**Ministry of Devolution and ASAL
State Department of Devolution
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P.O. Box 30004-00100
NAIROBI**