



— **THE PRESIDENCY** —  
MINISTRY OF DEVOLUTION & ASAL

# **KIRINYAGA COUNTY GOVERNMENT**

## **ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT**

Conducted on:  
30<sup>th</sup> November to 4<sup>th</sup> December, 2018



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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 Solution 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 sincerely acknowledge the contribution made by Mr. Tendai Mtana Director of Planning and the KDSP focal point person who presided over the assessment as well as all KRA focal persons who actively participated to make the entire exercise a success.

We also want to 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 H.E Anne Waiguru for allowing us to undertake the assessment in the County Government of Kirinyaga and for ensuring that the activity received the seriousness it deserved.



## EXECUTIVE SUMMARY

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

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

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

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

This report highlights the findings of the assessment carried out by Prestige Management Solutions on the Annual Capacity Performance Assessment (ACPA) under the Kenya Devolution Support Programme (KDSP). 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 delivery of devolved functions at the County level.

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

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

In preparation for capacity needs of a devolved structure, the national government in consultation with the County Governments created the National Capacity Building Framework (NCBF) in 2013. In respect of Article 189 of the Constitution, Multiple new laws, systems, and policies were rolled out; induction training for large numbers of new county staff from different levels of County Government was initiated focused on the new counties. The Medium Term Intervention (MTI) which provides a set of results and outputs against capacity building activities at both levels of government, and across multiple government departments and partners 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



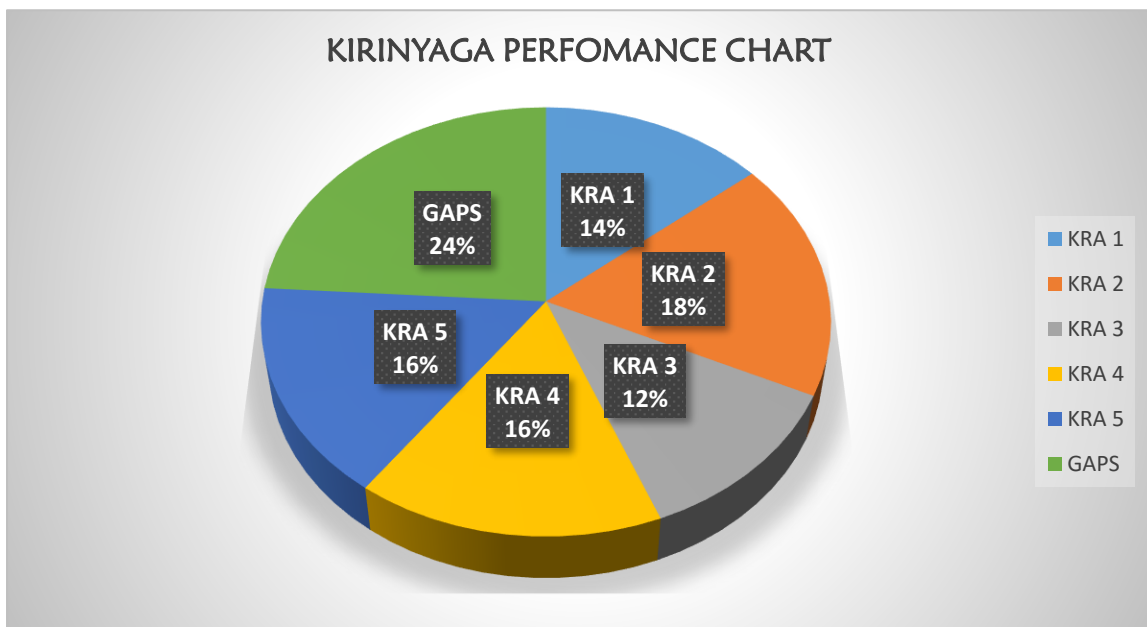
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

This report documents the key issues that arose during the assessment of 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	The CGK complied with all the MACs.
MPC	The CGK met 7 MPCs. Except for 3&5 The audit opinion was adverse

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	14
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	12
	KRA 4: Civic Education and Participation	16
	KRA 5: Investment implementation & Social And environmental performance	16
	<b>SCORE OVER 100</b>	<b>76</b>





### Achievements

The County Government of Kirinyaga performed very well in all the MPCs. This was with the exception of the audit report which was contested and the case was in court at the time of the assessment. The county also performed considerably well in Public Financial Management by adhering to the financial management reporting standards as well as observing the requisite schedules and submitting the relevant financial reports to the regulatory authorities for oversight in time. The documents required for the assessment were availed as evidence of the same except for the County Assembly reports. The county equally performed well in the area of planning, monitoring and evaluation with designated planning and M & E officer appointed and in place for the year under review (2017/18), a budget allocated to the M&E activities for the year and county annual reports in place. Most of the reports were submitted to the requisite authorities within the stipulated deadlines and proof of the same provided.

The CGK also performed extremely well in the area of human resource. The core staffs were in place, appointment letters availed and qualifications met. Job descriptions were well outlined in the appointment letters and records at the CPSB well-kept and availed to the assessment team. The staffing plans were done and implemented and the skills and competency frameworks operationalized as well as schemes of service for different cadres. Performance appraisal system was in place in FY 2017/18 and Performance contracts between the Governor and CECMs in the FY 2017/18 was done and evidence of signed contracts availed to the assessment team. The RRI was also done for seven activities with evaluation reports availed for evidence while sectors up-scaled their activities for the next RRI. Evidence of Environmental and Social safeguards in place was provided through reports of sample projects that had EIA reports. There was proof of collaboration with NEMA to ensure the projects adhered with the guidelines of the NEMA checklist. ESMP were also done and evidenced in the sampled reports. Environmental and social audit reports were availed as well for completed projects as well as ongoing projects.

### Weaknesses

Key areas of weakness were found across sectors. In Finance, none of the revenue streams was automated in the FY 2017/18. Between FY 2015/16 and FY 2016/17 the revenues went down considerably. In the audit section, the values of audit queries went up from 7% in 2015/16 to 8% in 2016/17. The fixed assets register was not consolidated. Each department had its own asset register and the format was not uniform across. There was no column for date of acquisition of assets in some registers and the county assets like furniture had no codes/ identification tags. The internal audit committee was not in place during the FY under review (2017/18). However, there was evidence that in the previous FYs the CPSB had attempted to recruit audit committee members but could not get qualified applicants. The Civic education and public participation unit required strengthening. Most of the CE reports were not consolidated but ran across departments. Records management across all sectors was weak thus documents were not easily traceable.



### Challenges

The following were some of the key challenges encountered during the process of undertaking the assignment.

- Most documents from departments could not be accessed quickly which was an indication of poor records management system. This interfered with the agreed program timeliness.
- The self-assessment tool was not well internalized by sector staff prior to the assessment. This derailed the speed of the exercise as most officers were not conversant with the tool hence took time to trace the documents required for the ACPA.
- The maintenance budget was not singled out for every project in the budget. It was a lump sum. The officers argued that there was no provision for this in the approved budget because it catered for unforeseen maintenance requirements hence was utilized on a need basis

### Areas of Improvement

- Record Management
- Civic Education and Public participation/Citizen complaints unit
- Need to build capacity in audit and financial management
- Development of Fixed Assets Register

## 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 – Devolution and Inter-Governmental Relations:** (i) introduction of a new performance-based conditional grant; (ii) Investment management including Social and Environmental safeguards;
- **KRA 5 - Civic Education and Public Participation:** (i) civic education; and (ii) public participation, including means to enhance transparency and accountability;

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

### 2.2 The Program Development Objective (PDO)

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



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

### 2.3 The specific objectives.

The specific objectives of the assessment are to –

- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;
- b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;
- c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
- d) Use the system to support the determination of whether counties have sufficient



safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;

- e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;
- f) Assist the counties to identify functional capacity gaps and needs;
- g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;
- h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;
- i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

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

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

### **The Annual Capacity and Performance Assessment (ACPA)**

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

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

The Performance Measures are drawn from the NCBF-Medium Term Interventions were further refined through an extensive design process involving many agencies and stakeholders within the counties. These measures were designed vis -a -vis other complementary measures namely; the Fiduciary Systems Assessment and the Environmental and Social Systems Assessment which addresses key gaps and capacity needs.

Although significant capacity building resources have been mobilized by government and external partners, it has proven quite difficult to measure the effectiveness of the



inputs provided, as well as to make sure that capacity building resources are channeled to where they are most needed. Arising from these challenges, the KDSP introduced Annual Capacity and Performance Assessment (ACPA) methodology which combines self-assessment of the counties with an external assessment conducted by an independent firm.

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

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

### Annual Capacity and Performance Assessment Process

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

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

### 3.0 Methodology & assessment team

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

The Inception report elucidated the processes of the mobilization, literature review to study secondary data, primary data collection through field visit and its collation and presentation of the draft report to the client for review and acceptance. In the technical proposal, Prestige Management Solutions Limited presented this methodology to the Ministry of Devolution and ASAL, State Department of Devolution which was considered. These stages are as follows;



### 3.1 Literature Review

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

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

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

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

### 3.2 Mobilization

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

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

### 3.3 Sensitization Workshop

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



background of the assignment and the detailed assumptions underlying the tool.

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

**a) Entrance Meeting**

The PMS and County of Kirinyaga staff held the entrance meeting on Friday, 30th Nov 2018 at the Governors boardroom at 9.00 am that was chaired by the County Secretary, Mr. Joe Muriuki. In attendance was an officer from MODA, Mr. Nelson Rob. The focal point person for KDSP, Mr. Tendai Mtana called upon the staff to corporatise during the exercise. The details of the entrance meeting are highlighted in annex 1.

**b) Data Administration**

Data collection commenced on Friday, 30th Nov 2018 at 11 am. 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: the Wang’uru open-air market, Kimbibi hospital maternity project, and the hospital generator.

**c) Exit Meeting-Debriefing**

The exit meeting was held on 4th Dec 2018. The CS chaired the exit meeting which began at 5:00 pm. The details highlights of the debrief is shown in the annex 2.

**Time plan**

Activity	30/11/2018	3/12/2018	4/12/ 2018	5/12/ 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				



#### 4.0 SUMMARY OF RESULTS

The summary of the results of the assessments is provided in tables 4.1, 4.2 and 4.3 below by MACs, 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 from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1) 1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program  MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	Availed
2) CB plan developed	Is needed to guide the use of funds and coordination.  Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex).  MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	CB plan for FY 2017-18 was developed according to the format provided in the Program Operational Manual and Grant Manual <b>REF.DOC CGK/020/MAC2</b>



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
3) Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 &amp; 2017-18 documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu</p>		MET	The reports on the utilization of the first disbursement that the county got were availed <b>REF.DOC CGK/020/MAC4</b>
4) Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		MET	71% IMPLEMENTATION RATE ON THE GRANT <b>REF.DOC CGK/020/MAC4</b>





## 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
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs.  MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	The county complied with the MAC
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September 2017</b> and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 <sup>st</sup> October 2017. The FS has to be in an auditable format.  MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	3 months after the closure of the FY (30 <sup>th</sup> of September 2017).  Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement.  If the council is only submitting a consolidated	MET	Financial Statements (for FY 2016-17) FOR EXECUTIVE with letter received on 28th Sep 2017 by OAG Office and National Treasury received on 25th September 2017 and submitted to the assembly on 29 <sup>th</sup> SEP 2017 with required signatures



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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
			statement: Deadline is 3 months after the end of FY.		
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue.  MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u>  As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	NOT MET	ADVERSE
<b>Planning</b>					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).  MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.		MET	CIDP WAS APPROVED ON 29TH APRIL 2014, ADP WAS APPROVED ON 2ND NOV 2016, and BUDGET WAS APPROVED ON 14TH MARCH 2017 <b>REF.DOC CGK/020/MPC4 PLANNING</b>



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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
<b>Use of funds in accordance with Investment menu</b>					
<p><b>5.</b> Adherence with the investment menu</p> <p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18</p> <p>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p>	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Project proposals for use of FY 2017-18 Level 2 grants<sup>1</sup>) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV:</u> Project proposal for current ACPA (i.e. Nov 2018).</p> <p>For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&amp;PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.</p>	<p><u>Please have the list of 13 counties</u> that qualified for level -2 grant</p> <p>N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19</p>	MET	PROPOSAL FOR INVESTMENT MENU HAS BEEN SUBMITTED TO MoDA BUT NOT YET APPROVED
<b>Procurement</b>					
<p><b>6.</b> Consolidated Procurement plans in place.</p>	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.	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and</p>	The situation <u>during</u> FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then	MET	The county has a consolidated procurement plan for executive Sample projects taken from the procurement plans and

<sup>1</sup>Level 2 grants for FY 2017-18 were not released until the beginning of FY 2018-19.



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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
		<p>county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>	<p>assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 17/18)</p>		<p>checked against the budget include;</p> <p>1)OPEN TENDER SPOT IMPROVEMENT OF ROAD NO.U_G26616(JUN C73KUTUS)-KABERENGE ROAD IN KABERENGE WARD TENDER NO.CGK/TR&amp;PW/OT/006/20 17-2018 CS=KSH6,069,926.20 AWARDED TO JILK CONSTRUCTION CO.LTD</p> <p>2)OPEN TENDER SPOT IMPROVEMENT OF RD NO.U-F2190B6 JUN B6(MUTITHI)-KIANDEGWA-THOME CIAGINI-JUN.E628 GATURI ROAD TENDER NO.CGK/TR&amp;PW/OT/024/20 17-2018 CS=KSH7,018,156.6 AWARDED TO KIUNGA BUILDING AND CONSTRUCTION CO.LTD</p> <p>3)RFQ CONSTRUCTION OF KUTUS MJINI WATER PROJECT- CGK/TR&amp;PW/RFQ/461/2017-2018/VOL.I CS=KSH3,999,617</p>



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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
					<p>AWARDED TO MS KIONGOZI ENTERPRISE 4)RFQ SUPPLY AND DELIVERY OF TOOLS AND EQUIPMENT FOR THE COUNTY CASUAL WORKERS TENDER NO CGK/SCM/MEWNR/344/RFQ/2017-2018/VOL.I CS=KSH 1,089,810 AWARDED TO MARKDEL ENTERPRISES 5)PROPOSED UPGRADING OF KIAMUTUGU MARKET IJ KIAMUTUGU TOWN KIRINYAGA COUNTY TENDER NO CGK/TC&amp;CED/004/RT/2017-18 CS=KSH9,996745.00 AWARDED TO MASTER ROCK CONSTRUCTION LIMITED <b>REF.DOC CGK/020/MPC 6 PROCUREMENT</b></p>
<b>Core Staffing in Place</b>					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place: <ul style="list-style-type: none"> <li>Procurement officer</li> </ul>	At the point of time for the ACPA.	MET	The core staff for the following positions was in place:  -Procurement officer appointed on 9 <sup>th</sup> JAN 2018



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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
		<ul style="list-style-type: none"> <li>Accountant ( )</li> <li>Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects</li> <li>M&amp;E officer</li> </ul> <p><u>MoV:</u> Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>qualifications; Bachelor of Business Administration &amp; Management and a member of the Kenya Institute of Supplies Management, JOSEPH OTIENO REF NO: CGK/PSB/HRM/APP/OO1/VO L.V/25</p> <p>-Accountant appointed letter dated 9<sup>th</sup> DEC 2013 REF: KRG/C/PSB/01/03 holder of MSC. Finance and Accounting and a member of ICPAK, ZEPHANIA KIONGO <b>REF.DOC CGK/020/MPC 7 CORE STAFFING</b></p> <p>-Focal Environmental Person appointment letter dated 13<sup>th</sup> NOV 2017 REF.NO1993076462(18); a holder of Masters of Education in Educational Administration, JOHN GACHARA <b>REF.DOC CGK/020/MPC 7 CORE STAFFING</b></p> <p>-M&amp;E officer appointment letter dated 19<sup>th</sup> JAN 2017 REF NO: KRG/C/PSB/APP/VOL.III/18, SYLVESTA NJAU</p>



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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
					<p><b>REF.DOC CGK/020/MPC 7 CORE STAFFING</b></p> <p>Appointment letters for the focal persons were availed.</p> <p>The county Staff organogram was availed and the schemes of service were adopted From National Government</p> <p><b>REFDOC CGK/020/MPC 7 CORE STAFFING</b></p>
<b>Environmental and social Safeguards</b>					
<p><b>8</b> Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement &amp; compliance monitoring, documentation &amp; reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>1. Counties endorse, ratify and comply with an environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016).</p> <p>MOV: NEMA Certification of subprojects. Relevant county project documents.</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of</p>	<p>MET</p>	<p>The county complied with the NEMA guidelines a sample of 10 projects shows applications to NEMA for certification ;</p> <p>1)JIINUE RUPINGAZI WOMEN GROUP WATE PROJECT IN NJUKINI SOUTH LOCATION NEMA/PR/KRG/5/2/925</p> <p>(2)THE PROPOSED COMMERCIAL DEVELOPMENT PLOT NO.423 WANGURU MWEA EAST SUB-COUNTY NEMA/PR/KRG/5/2/1114</p> <p>(3)THE PROPOSED CONSTRUCTION OF SIX RESIDENTIAL UNITS ON PLOT NUMBER L/R GICHUGU/SETTLEMENT/SCHEME/5874 NEMA/PR/KRG/5/2/1096</p> <p>(4)PROPOSED WANGURU</p>



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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
		<p><b>screened*</b> against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&amp;PA, Sept. 2016).</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&amp;S 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> <p>MOV:</p> <ul style="list-style-type: none"> <li>• Required safeguard instruments prepared and approved by the relevant authorities.</li> <li>• Proper land acquisition</li> </ul>	<p>the expanded grant menu (i.e. in the 3<sup>rd</sup>AC&amp;PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist— see program operations manual</p>		<p>PARISH CLERGY HOUSE PLOT NUMBER 427 WANGURU KIRINYAGA COUNTY NEMA/PR/KRG/5/2/1115            (5)PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO.13A REDSOIL NEMA/PR/KRG/5/2/1123            (6)PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO NGARIAMA/NGIRIambu/3474 AT DIFATHA'S MARKET NEMA/PR/KRG/5/2/1122            (7)PROPOSED RESIDENTIAL DEVELOPMENT ON L.R NUMBER INOI/NDIMI/1347 WITHIN KERUGOYA TOWN NEMA/PR/KRG/5/2/1121            (8)PROPOSED            1NO.CLASSROOM AT KIANGAI MIXED SECONDARY SCHOOL NEMA/PR/KRG/5/2/1006            (9)PROPOSED            2NO.CLASSROOM AT BARICHO BOYS HIGH SCHOOL NEMA/PR/KRG/5/2/1066            (10)PROPOSED            1NO.CLASSROOM AT KERUGOYA GIRLS HIGH SCHOOL NEMA/PR/KRG/5/2/1087  <b>REF.DOC CGK/020/KRA5/5.5-MPC 8 ENVIRONMENT</b></p>





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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
		<p>procedures were followed<sup>2</sup></p> <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 gazettelement or appointment of members and meeting minutes.</p>			<p>The environmental and social focal points are appointed and actively involved; Appointment letter dated 13<sup>th</sup> NOV 2017 REF.NO1993076462(18); Holder of Masters of Education in Educational Administration <b>REF.DOC CGK/020/MPC 7 CORE STAFFING</b></p> <p>The county presented an EIA checklist for 10 screened projects</p> <p>1)JINUE RUPINGAZI WOMEN GROUP WATE PROJECT IN NJUKINI SOUTH LOCATION NEMA/PR/KRG/5/2/925</p> <p>(2)THE PROPOSED COMMERCIAL DEVELOPMENT PLOT NO.423 WANGURU MWEA EAST SUB-COUNTY NEMA/PR/KRG/5/2/1114</p> <p>(3)THE PROPOSED CONSTRUCTION OF SIX RESIDENTIAL UNITS ON PLOT NUMBER L/R GICHUGU/SETTLEMENT/SCHE ME/5874 NEMA/PR/KRG/5/2/1096</p> <p>(4)PROPOSED WANGURU PARISH CLERGY HOUSE PLOT NUMBER 427 WANGURU KIRINYAGA COUNTY NEMA/PR/KRG/5/2/1115</p>

<sup>2</sup>If it is World Bank-funded, this means compliance with OP4.12. If it is using national systems, this means national law, including the Community Land Act.



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					<p>(5)PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO.13A REDSOIL NEMA/PR/KRG/5/2/1123</p> <p>(6)PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO NGARIAMA/NGIRIambu/3474 AT DIFATHA'S MARKET NEMA/PR/KRG/5/2/1122</p> <p>(7)PROPOSED RESIDENTIAL DEVELOPMENT ON L.R NUMBER INOI/NDIMI/1347 WITHIN KERUGOYA TOWN NEMA/PR/KRG/5/2/1121</p> <p>(8)PROPOSED 1NO.CLASSROOM AT KIANGAI MIXED SECONDARY SCHOOL NEMA/PR/KRG/5/2/1006</p> <p>(9)PROPOSED 2NO.CLASSROOM AT BARICHO BOYS HIGH SCHOOL NEMA/PR/KRG/5/2/1066</p> <p>(10)PROPOSED 1NO.CLASSROOM AT KERUGOYA GIRLS HIGH SCHOOL NEMA/PR/KRG/5/2/1087</p> <p><b>REF.DOC CGK/020/KRA5/5.5-MPC 8 ENVIRONMENT</b> ESIAs or detailed ESMPs are developed for investment project named above. The county has functioning</p>



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/not met	Detailed assessment findings
					county Environment Committee: Gazettement dated 16 <sup>th</sup> NOV 2018 Gazette Notice NO.11723; Minutes also availed dated 29 <sup>th</sup> August 2017 <b>REF.DOC CGK/020/MPC8 ENVIRONMENT</b>
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"> <li>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).</li> </ul> <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"> <li>formal designation of responsible persons and their functions in complaints handling</li> <li>standards, guidelines or service charters that regulate how complaints are handled</li> </ul>	At the point of time for the ACPA.	MET	<p>Citizen Complaints Handling System in place. There was an operational grievance committee in the place appointed no 22<sup>nd</sup> NOV 2017 <b>REF.DOC CGK/020/MPC 9</b></p> <p>Formal designation of responsible persons available TOM NYATIKA</p> <p>A standards guideline that regulates how complaints are handled was availed. <b>REF.DOC CGK/020/MPC 9</b></p> <p>Minutes of meetings availed <b>REF.DOC CGK/020/MPC 9</b></p> <p>Reports/communication to management on complaints handled AVAILED <b>REF.DOC CGK/020/MPC 9</b></p> <p>Evidence of a feedback mechanism to the complainant on the progress of complaint. AVAILED <b>REF.DOC CGK/020/MPC 9</b></p>



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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
		<ul style="list-style-type: none"><li>• register(s) of complaints and actions taken on them</li><li>• Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints.</li><li>• Reports/communication to management on complaints handled</li><li>• Evidence of a feedback mechanism to the complainant on the progress of complaint.</li></ul> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			



### 4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
<b>A. KRA 1: Public Financial Management; Maximum 30 points available</b>							
<b>(a). Strengthened budget formulation, resource mobilization, and allocation</b>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads,  The 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).	<b>Maximum 2 points.</b>  2 milestones (a & b) met: 2 points  If 1 of the milestones met: 1 point	2	There was an Approved PBB budget for FY2017/18. The budget was approved by the County Assembly <b>14TH MARCH, 2017</b>
			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.			
1.2		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	PFM Act, art 128, 129, 131.  Review file copy of circular as issued, and check that a sample of entities received it by end August.	<b>Max. 3 points</b>  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.	3	The CECM for Finance issued a circular with guidelines to departments on <b>25<sup>th</sup> August 2016</b>  <b>REF.DOC</b> <b>CGK/020/KRA1/1.2(A)</b>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			with guidelines to be followed 31 <sup>st</sup> August 2016;				
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15 <sup>th</sup> October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15 <sup>th</sup> October and published online by 30 <sup>th</sup> November.			The CBROP was submitted to the CA on 21 <sup>ST</sup> OCT 2016 no submission done by County Treasury to CEC ( <b>NB:</b> The officers argued that this was 14 days after submission to CEC as per PFM Act and that the 7 days indicated in the KDSP tool was wrong. The assessors confirmed this from PFM Act)  <b>REF.DOC CGK/020/KRA1/1.2(B)</b>
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 <sup>th</sup> Feb, County Treasury to submit to county assembly by 15 <sup>th</sup> 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 <sup>th</sup> Feb and to county assembly by 15 <sup>th</sup> of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			The CFSP was submitted to the County Assembly <b>10<sup>TH</sup> NOV 2016</b> no submission done by County Treasury to CEC <b>REF.DOC CGK/020/KRA1/1.2(C)</b>
			d) CEC member for finance submits budget estimates to county assembly by 30 <sup>th</sup> April latest.	Check file copy for evidence of when estimates were submitted to assembly.			The CEC Member for Finance submitted the budget estimates to the CA on <b>31<sup>ST</sup> January 2017</b> <b>REF.DOC CGK/020/KRA1/1.2(D)</b>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			<p>e) County assembly passes a budget with or without amendments by 30<sup>th</sup> June latest. 2017</p> <p><b>CHECKLIST</b>  <u>Circular from CEC finance, county budget review outlook paper ( CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature &amp; executive;</u>  <u>The process runs from Aug 2016-june 2017</u></p>	Review evidence that budget was passed by the assembly by 30 <sup>th</sup> June			The county Assembly of Kirinyaga passed the budget for FY 2017/18 on <b>14<sup>TH</sup> MARCH 2017</b>
1.3		The credibility of budget	<p>a) Aggregate expenditure out-turn compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist</p>	<p>N.B. For both measures, the original (not supplementary) budget is used</p> <p>a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18</p> <p>Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: <a href="http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-">http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-</a></p>	<p><b>Max. 4 points. (either –or +)</b></p> <p>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.</p> <p><u>Ad b):</u> If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.</p>	1	<p>TOTAL EXPENDITURE FY 17/18=Ksh4,617,946,320</p> <p>TOTAL BUDGET FOR FY 17/18=Ksh4, 617,946,320</p> <p>The Average expenditure outrun was 81%. The deviation was therefore 19%</p>
						0	<p>Expenditure composition for each sector matches originally approved budget allocations</p> <p><b>REF.DOC</b>  <b>CGK/020/KRA1/1.3(B)</b></p> <ul style="list-style-type: none"> <li>County Executive the actual budget being Ksh. 584880696 and the actual</li> </ul>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			Quarterly Budget Progress Reports + refer to the PFM Act	2%20Exp%20calculation-Jan%202015.xls			<p>expenditure was Ksh. 564,919,300. The variance is 21.9%.</p> <ul style="list-style-type: none"> <li>• Finance the actual budget being Ksh. 447,133,410 and the actual expenditure was Ksh.427,922,241. The variance is 20.8%.</li> <li>• Agriculture the actual budget being Ksh. 301747194 and the actual expenditure was Ksh. 271,610,043. The variance is 13.6%.</li> <li>• Environment the actual budget being Ksh. 248674397 and the actual expenditure was Ksh. 121,817,410. The variance is 38.2%.</li> <li>• Education the actual budget being Ksh. 236543536 and the actual expenditure was Ksh. 216,571,134 The variance being 15.6%.</li> <li>• Health the actual budget being Ksh. 1920873929 and the actual expenditure was Ksh. 1,800,261,758 The variance being 18.3%.</li> <li>• Phy the actual budget being Ksh. 32163020 and the</li> </ul>





## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							<p>actual expenditure was Ksh. 24,006,296 The variance is 5.8%.</p> <ul style="list-style-type: none"> <li>• Transport the actual budget being Ksh. 919630034 and the actual expenditure was Ksh. 324,711,048 The variance is 55.4%.</li> <li>• Trade the actual budget being Ksh. 150691050 and the actual expenditure was Ksh. 109,099,706 The variance is 8.6%.</li> <li>• Sports the actual budget being Ksh. 77343114 and the actual expenditure was Ksh. 24,629,125 The variance is 59.8%.</li> <li>• Culture the actual budget being Ksh. 55199472 and the actual expenditure was Ksh. 55,042,422 The variance is 25.9%.</li> </ul> <p>This translating to a variance of 26.8%.</p>
<b>(b). Revenue Enhancement</b>							
1.4	Enhanced revenue management	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.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point	0	There was no automation of any revenue stream in FY 2017/18



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
1.5	and administration	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 Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	<b>Max. 1 point.</b>  If increase is more than 10 %: 1 point.	0	OSR FY 15/16=Ksh 390,377,140 16/17=Ksh 320,374,078 <b>REVENUE REDUSED BY 18%</b> <b>REF.DOC</b> <b>CGK/020/KRA1/1.5-1.8</b>
<b>(c). Enhanced capacity of counties on execution (including procurement), accounting and reporting</b>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format 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.  b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	Review File copies/records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats.  Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.  CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18  Als, note that format for this reports are on national treasury website hence check if county report complies with the same.	<b>Max. 2 points.</b>  (a & b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	2	The quarterly reports were submitted to the requisite authorities as follows:  1 <sup>ST</sup> QUARTER SUBMITTED TO <b>COB 13<sup>TH</sup> OCT 2017</b> BUT NOT SUBMITTED TO THE NATIONAL TREASURY AND COUNTY ASSEMBLY  2 <sup>ND</sup> QUARTER SUBMITTED TO COB ON <b>15<sup>TH</sup> JAN 2018</b> BUT NOT SUBMITTED TO THE NATIONAL TREASURY AND COUNTY ASSEMBLY  3 <sup>RD</sup> QUARTER SUBMITTED <b>COB ON 13<sup>TH</sup> APRIL 2018</b> BUT NOT SUBMITTED TO THE NATIONAL TREASURY AND COUNTY ASSEMBLY  4 <sup>TH</sup> QUARTER SUBMITTED TO



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							COUNTY ASSEMBLY ON 26TH SEP 2018 TO COUNTY TREASURY ON 28 <sup>TH</sup> SEP 2018 AND TO COB 27 <sup>TH</sup> SEP 2018 The quarterly reports were published online  REF.DOC CGK/020/KRA1/1.6
1.7		Quality of financial statements	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 report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.  (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)	<b>Max. 1 point.</b>  All requirements met: 1 point	1	The financial statements for FY 2017/18 were prepared in IPSAS format. The annexes included Bank reconciliations, schedule of imprests, schedule of creditors, were included as annexes The NT opinion was provided.



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1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> <li>1. Statements of receipts and payments, including:               <ol style="list-style-type: none"> <li>a. Details of income and revenue</li> <li>b. Summary of expenditures</li> </ol> </li> <li>2. Budget execution report,</li> <li>3. Statement of Financial position, including (as annexes):               <ol style="list-style-type: none"> <li>a. Schedule of imprest and advances;</li> <li>b. Schedule of debtors and creditors;</li> <li>c. Bank reconciliations and post in general ledger.</li> </ol> </li> </ol>	<p>Review monthly reports as filed internally within Treasury when submitted for management review.</p> <p>See also the CFAR Manual, p. 82 for guidelines.</p>	<p><b>Max. 2 points.</b></p> <p>If all milestones (1-3) met for at least 10 out of 12 months: 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	0	<p>NO MONTHLY REPORTS DONE</p> <p>REF.DOC CGK/020/KRA1/1.5-1.8</p> <p>AND</p> <p>REF.DOC CGK/020/KRA1/1.8</p>
1.9		Asset registers up-to-date and inventory	<p>Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year. 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. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries</p>	<p><b>Max. 1 point.</b></p> <p>Consolidated registers are up-to-date: (can be electronic or manual) 1 point.</p>	0	<p>The asset register was NOT consolidated. Each department managed its own asset register.</p>



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<i>(d). Audit</i>							
1.10.	<b>Internal audit</b>	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)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	<b>Max. 1 point.</b> 4 quarterly audit reports 2017/18 submitted in the previous FY: 1 point.	0	The internal audit reports submitted to the Governor for FY 2017/18 were availed. There were reports for the first two quarters of FY 2017/18. The rest were monthly reports monthly audit reports submitted to the Governor.  <b>REF.DOC</b> <b>CGK/020/KRA1/1.10</b>
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee.  Review minutes etc. of committee meetings for evidence of review of internal audit reports.  Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).  PFM Act Art 155.	<b>Max. 1 point.</b>  IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	0	There was <b>NO audit committee in place for FY 2017/18</b> , an advertisement (provided as evidence) was DONE in 2015 but the CPSB but the applicants were not able to meet the required threshold so it was re-advertised. As at the period of assessment, the committee members had been appointed and minutes for their meetings were provided.  <b>REF.DOC</b> <b>CGK/020/KRA1/1.11</b>
1.12	<b>External audit</b>	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the	<b>Max. 2 points</b> Value of queries less than 1% of total	0	The value of the audit queries for FY 15/16 was Ksh 274,452,271 FY 16/17 Ksh 363,097,846



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				total expenditures as per the financial statement.	expenditures: 2 points Less than 5% of total expenditure: 1 point		The value of 2016/17 was 8% of the total expenditure  <b>REF.DOC CGK/020/KRA1/1.12-1.13</b>
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).  Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	<b>Max. 1 point.</b> 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.	0	Comparing the value of audit queries for FY 2015/16 and 2016/17 showed an increase in the values  <b>REF.DOC CGK/020/KRA1/1.12-1.13</b>
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed  Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	<b>Max. 1 point.</b>  Tabling of the audit report and evidence of follow-up: <b>1 point.</b>	1	Letter dated 1 <sup>st</sup> FEB 2017 showing steps taken to address audit queries <b>REF.DOC CGK/020/KRA1/1.14</b>
<b>(e).</b>	<b>Procurement</b>						
1.15	<b>Improved procurement procedures</b>	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and	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 & note 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.	<b>Max. 6 points.</b> a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	1	In the FY under review (2017/18) the CGK did procurement by going through the 25 steps. A sample of procurements listed below confirmed the same: 1) Proposed upgrading of kutus market in kutus town, Kirinyanga County. Local services order (LSO) Number: 1387487.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
		tender evaluation					<p>2) Design, development, technical assistance of the mount cities blue print 2032 sessional paper No. 1 of 2018. LSO No. 1387570.</p> <p>3) Supply and delivery of fabrication furniture for the county department of education. Local purchase order Number: 2863963.</p> <p>4) Supply and delivery of tools and equipment for the county casual workers. LPO No. 3212759.</p> <p>5) Supply and delivery of sanitary towels. LPO No. 3212863.</p> <p>6) Supply of furniture and delivery to location. LPO No. 2863643.</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): <b>1 point</b>	1	County submitted procurement reports to PPRA on time.  <b>REF.DOC CGK/020/KRA1/1.15(B)</b>
			c) Adherence with procurement thresholds and procurement methods for	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and	1	The CGK adhered to procurement thresholds. A sample of procurements listed



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			type/size of procurement in a sample of procurements. (goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)		procurement methods for type/size of procurement in a sample of procurements: <b>1 point.</b>		below confirmed that. The files contained newspaper adverts for open tenders, and other tenders were advertised on the website. Documents for bidders were contained in each file and evaluation reports were duly signed. <b>1)OPEN TENDER: SPOT IMPROVEMENT OF ROAD NO.U_G26616(JUN C73KUTUS)-KABERENGE ROAD IN KABERENGE WARD TENDER NO.CGK/TR&amp;PW/OT/006/2017 -2018 CS=KSH6,069,926.20 AWARDED TO JILK CONSTRUCTION CO.LTD</b>  <b>2)OPEN TENDER: SPOT IMPROVEMENT OF RD NO.U-F2190B6 JUN B6(MUTITHI)-KIANDEGWA-THOME CIAGINI-JUN.E628 GATURI ROAD TENDER NO.CGK/TR&amp;PW/OT/024/2017 -2018 CS=KSH7,018,156.6 AWARDED TO KIUNGA BUILDING AND</b>





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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							<p>CONSTRUCTION CO.LTD</p> <p>3)<b>RFQ:</b> CONSTRUCTION OF KUTUS MJINI WATER PROJECT- CGK/TR&amp;PW/RFQ/461/2017-2018/VOL.I <b>CS=KSH3,999,617</b> AWARDED TO MS KIONGOZI ENTERPRISE</p> <p>4)<b>RFQ:</b> SUPPLY AND DELIVERY OF TOOLS AND EQUIPMENT FOR THE COUNTY CASUAL WORKERS TENDER NO CGK/SCM/MEWNR/344/RFQ/2017-2018/VOL.I <b>CS=KSH 1,089,810</b> AWARDED TO MARKDEL ENTERPRISES</p> <p>5)<b>OPEN TENDER:</b> PROPOSED UPGRADING OF KIAMUTUGU MARKET IJ KIAMUTUGU TOWN KIRINYAGA COUNTY TENDER NO CGK/TC&amp;CED/004/RT/2017-18 <b>CS=KSH9,996745.00</b> AWARDED TO MASTER ROCK CONSTRUCTION LIMITED</p> <p>REF.DOC- CGK/020/KRA1/1.15(C)-(E)</p>



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			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 (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	0	There was no secure storage space for storage of files.  A random sample of 10 files showed that the files were complete with the following: <b>Copy of Advert;</b> <b>Documents for bidders;</b> <b>Signed Evaluation reports;</b> <b>Professional opinion;</b> <b>Contract agreement- all in one file.</b>
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: <b>1 point</b>	1	A sample 5 of the reports/ files (listed below) picked had duly signed evaluation reports with predefined criteria for scoring. Each member of the evaluation team signed the reports. 1)OPEN TENDER SPOT IMPROVEMENT OF RD NO.U_G26616(JUN C73KÜTUS)-KABERENGE ROAD IN KABERENGE WARD TENDER NO.CGK/TR&PW/OT/006/2017-2018 CS=KSH6,069,926.20 AWARDED TO JILK CONSTRUCTION CO.LTD  2)OPEN TENDER SPOT IMPROVEMENT OF RD NO.U-



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							<p>F2190B6 JUN B6(MUTITHI)-KIANDEGWA-THOME CIAGINI-JUN.E628 GATURI ROAD TENDER NO.CGK/TR&amp;PW/OT/024/2017-2018 CS=KSH7,018,156.6 AWARDED TO KIUNGA BUILDING AND CONSTRUCTION CO.LTD</p> <p>3)RFQ CONSTRUCTION OF KUTUS MJINI WATER PROJECT- CGK/TR&amp;PW/RFQ/461/2017-2018/VOL.I CS=KSH3,999,617 AWARDED TO MS KIONGOZI ENTERPRISE</p> <p>4)RFQ SUPPLY AND DELIVERY OF TOOLS AND EQUIPMENT FOR THE COUNTY CASUAL WORKERS TENDER NO CGK/SCM/MEWNR/344/RFQ/2017-2018/VOL.I CS=KSH 1,089,810 AWARDED TO MARKDEL ENTERPRISES</p> <p>5)PROPOSED</p>



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							UPGRADING OF KIAMUTUGU MARKET IJ KIAMUTUGU TOWN KIRINYAGA COUNTY TENDER NO CGK/TC&CED/004/RT/2017-18 CS=KSH9,996745.00 AWARDED TO MASTER ROCK CONSTRUCTION
<b>B</b>	<b>Key Result Area 2: Planning and M&amp;E</b> <b>Max score: (tentative 20 points)</b>						
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	<p>a) Planning and M&amp;E units (may be integrated into one) established (organogram)</p> <p>b) There is designated planning and M&amp;E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&amp;E (letter of appointment)</p> <p>c) Budget is dedicated for both planning and M&amp;E(check either departmental /consolidated budget)</p>	<p>Review staffing structure, organogram, job descriptions, and other relevant documents.</p> <p>Review budget documents to see if there is a clearly identifiable budget for planning and M&amp;E functions in the budget.</p>	<p><b>Maximum 3 points</b></p> <p>The scoring is 1 point per measure</p> <p>Nos. a-c complied with</p> <p>A: 1 point B: 1 point C: 1 point</p>	2	<p>A) The County organogram provided by HR showed that the M&amp;E Unit was in the planning department</p> <p><b>REF.DOC</b> <b>CGK/020/KRA2/2.1</b></p> <p>B) There was a designated M&amp;E officer appointed letter on 10<sup>TH</sup> January 2018. The M&amp;E officer is a designated economist. ( appointment letters herewith attached) SYLVEST MARIBE Designated planning and M&amp;E officer and each line ministry Was clearly nominated</p> <p><b>REF.DOC</b> <b>CGK/020/KRA1/1.2(B)</b></p> <p>C) There was no clear budget for M&amp;E as a budget line. A policy guideline provided indicated that</p>



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							3% of development budgets were to go to the M&E function <b>REF.DOC CGK/020/KRA2/2.1(C) PAGE33</b>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).  Minutes& appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	<b>Maximum: 1 point</b> <b>Compliance: 1 point.</b>	1	The county committee for M&E was in place. The appointment for members was done on 15 <sup>th</sup> March 2018  <b>REF.DOC CGK/020/KRA2/2.2</b>
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA  b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;  c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7).  Compare annual financing requirement with the total resource envelope for the current year.	<b>Maximum: 3 points</b>  1 point compliance with each of the issues a,b,c  <b>A: 1 point B: 1 point C: 1 point</b>	3	<b>A) The CGK CIDP for 2013-17 adheres to structure of CIDP guidelines issued by MODP in 2013.</b> The outline had key sections listed below Chapter 1: County Background Information Chapter 2: County Development Analysis Chapter 3: County Spatial Framework Chapter 4: Linkage With other Plans Chapter 5: Implementation Matrix Chapter 6: Resource Mobilization Framework



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							<p>Chapter 7: Development Priority Programme and Projects).</p> <p>Chapter 8: Implementation, Monitoring, and Evaluation</p> <p>B) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included</p> <p>C) The annual financing requirements for CIDP was done as follows</p> <p>ADP COSTING =KSH1,663,890,144</p> <p>TOTAL COUNTY REVENUE FY 2016/17=KSH5,137,228,093</p> <p>HENCE IMPLEMENTATION OF CIDP WAS= 32%</p> <p><b>REF.DOC CGK/020/KRA2/2.3(C)</b></p>
2.4			ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1<sup>st</sup>. 2016 in accordance with required format &amp; contents.</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1 <sup>st</sup> .	<b>3</b>	<p>A) The annual development plan for FY 2017/18 was submitted to the County Assembly on September 1<sup>st</sup>. 2016</p> <p><b>REF.DOC CGK/020/KRA2/2.4(A)</b></p> <p>B) The ADP was developed as per the given guidelines. It</p>



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					Check the ADP against the PFM Act <b>Maximum: 4 points</b>  Compliance a): 1 point.  b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.		contained 5/7 of the issues in the PFM ACT 126, 1. <b>REF.DOC CGK/020/KRA4/2.4(B)</b>
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)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	<b>Maximum: 2 points</b> Linkages and within the ceiling: 2 points	2	1) CONSTRUCTION OF ISOLATION WARD IN KERUGOYA COUNTY REFERRAL HOSPITAL. ADP AMOUNT=KSH10,000,000 BUDGET AMOUNT =KSH12,000,000 2) CONSTRUCTION OF MARKET SHED (KUTUS MARKET). ADP AMOUNT =KSH5M, BUDGET AMOUNT =KSH4M 3) EQUIPPING OF KIMBIMBI HOSPITAL (SUB-COUNTY). ADP AMOUNT =KSH15M, BUDGET AMOUNT =KSH12M 4) CONSTRUCTION/IMPROVEMENT OF KIROGO DISPENSARY.



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							<p>ADP AMOUNT =KSH10M, BUDGET AMOUNT =KSH1M</p> <p>5) REHABILITATION OF SUB-COUNTY REVENUE OFFICES. ADP AMOUNT =KSH15M, BUDGET AMOUNT =KSH15M</p> <p>6) PROVISION OF INPUT: SUBSIDIZED FERTILIZER FOR FARMERS. ADP AMOUNT =KSH1.7M, BUDGET AMOUNT =KSH1.6M</p> <p>7) POLYTECHNIC-CONSTRUCTION/ REHABILITATION OF 11 POLYTECHNICS. ADP AMOUNT =KSH40M, BUDGET AMOUNT =KSH33M</p> <p>8) CONSTRUCTION OF CATTLE DIP. ADP AMOUNT =KSH800,000, BUDGET AMOUNT =KSH600,000</p> <p>9) RENOVATION / CONSTRUCTION OF TEA BUYING CENTER. ADP AMOUNT =KSH2.5M, BUDGET AMOUNT =KSH2M</p> <p>B) The total costing of the ADP is within +/- 10% of the final budget allocation. A sample of 9 projects above shows the costing of ADP and Budget</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	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							REF.DOC CGK/020/KRA2/2.5
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)</p>	<p>Check approved C-APR document for the date of submission.</p> <p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>	<p><b>Maximum: 5 points.</b></p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by the end of September: 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>	5	<p>A) There was a CAPR which they referred to as the Annual Progress Report in place for FY 2017/18 which was done on 30<sup>th</sup> August 2018 REF.DOC CGK/020/KRA2/2.6(A&amp;B) AND REF.DOC CGK/020/KRA2/2.6(A)</p> <p>B) There was a CAPR which they referred to as the Annual Progress Report in place for FY 2017/18 which was done on 30<sup>th</sup> August 2018 REF.DOC CGK/020/KRA2/2.6(A&amp;B)</p> <p>C) The CAPR included performance indicators and targets as outlined in the CIDP implementation matrix.</p>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis. eg. flagship project, wide outreach, has full impact	Review evaluation reports for at least 3 large projects.	<b>Maximum: 1 point.</b> Evaluation is done for at least three large projects: 1 point.	1	<p>Evaluation of projects was done. Evaluation reports of three large projects were presented as follows:</p> <p>1.POLICY EVALUATION ON RECONSTRUCTION OF</p>



## Annual Capacity & Performance Assessment Report (ACPA)

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			assessment reports, midterm reviews etc.,)				<p>YOUTH POLYTECHNICS TO COUNTY INSTITUTIONS FOR TECHNICAL EDUCATION TRAINING &amp; CAPACITY BUILDING</p> <p>2.EVALUATION ON BASE-LINE SURVEY ON STATUS OF VILLAGE POLYTECHNIC</p> <p>3.POLICY EVALUATION ON FREE PRE-PRIMARY EDUCATION</p> <p>4.EVALUATION ON BASE-LINE SURVEY ON STATUS OF PRE-PRIMARY CENTRES</p> <p>5.EVALUATION REPORT ON ASDSP PHASE 1 IMPLEMENTATION REPORT-KIRINYAGA COUNTY <b>SOFT COPY</b></p>
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 17/18 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	<b>Maximum: 1 point.</b> Compliance: 1 point.	1	There was evidence of CAPR informing ADP <b>REF.DOC</b> <b>CGK/020/KRA2/2.8</b>



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<b>C</b> Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets?  b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?  c) Have the annual targets in the staffing plan been met?	Review approved staffing plan  Review capacity Building Assessment / CARPS report  <i>In future years (after first AC&amp;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	<b>Maximum 3 points:</b>  First self-assessment: a = 2 points, b = 1 point c = NA.  Future ACPAs: a = 1 point, b = 1 point, c = 1 point	3	A) plans were availed for FY 2017/18 with a target of recruiting 95 employees of various departments <b>REF.DOC</b> <b>CGK/020/KRA3/3.1(A&amp;B)</b>  B) From the document, it was clear that the staffing plan was informed by the CARPS report with CARPS recommendations clearly articulated in the plan  C) The staffing target was at 100% (95 employees were recruited in FY 2017/18) <b>REF.DOC</b> <b>CGK/020/KRA3/3.1(A&amp;B)</b>
3.2	Job descriptions, 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>	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	<b>Maximum score: 4 points</b>  All a, b and c: 4 points.  Two of a-c: 2 points  One of a-c: 1 point	4	A) A document with job descriptions was availed. This informed the recruitment for chief officers and directors as well as other staff.  B) Skills and competency framework adopted from the NATIONAL GOVERNMENT was also availed  C) There was Accurate recruitment, appointment and



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			<p>b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments;</p> <p><i>2nd ACPA: all heads of units; future ACPAs: all staff (sample check)</i></p> <p>c) Accurate recruitment, appointment and promotion records available</p>				<p>promotion records availed by CPSB</p> <p><b>REF.DOC CGK/020/KRA3/3.2(C)</b></p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized for CEC Members, Cos, and Directors</p>	<p>a) Review staff appraisal, mid-year review, and annual evaluation.</p> <p>b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.</p>	<p><b>Maximum score: 5 points.<sup>3</sup></b></p> <p>a) Staff appraisal for all staff in place: <b>1 point.</b> (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: <b>1 point</b></p>	5	<p>In FY 2017/18 staff appraisals process was developed and operationalized and copies of filled appraisal forms for staff were availed. There was however No mid-year or end year review report for the appraisals</p> <p><b>REF.DOC CGK/020/KRA3/3.3(A)</b></p> <p>Performance contracts for CEC members, COs and Directors were developed and operationalized in FY 2017/18. Copies of signed contracts were</p>

<sup>3</sup> Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.



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					Performance Contracts in place for the level below Chief Officers: <b>1 point</b>		availed as evidence. <b>REF.DOC CGK/020/KRA3/3.3(B)</b>
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: <b>1 point</b>		The CGK developed an excellent service reengineering blue print Called <b>THE MOUNTAIN CITIES INDEX</b> . In the blue print, the following were operationalized by NOV 2017 1)Bulk messaging service for all 2700 employees of CGK and thus instant communication <b>REF.DOC CGK/020/KRA3/3.3(C)</b> 2)E-newsletter for both public and employees on county progress <b>REF.DOC CGK/020/KRA3/3.3 (C)</b> 3)Project management system with executive a <b>DASHBOARD</b> for monitoring progress of projects by all accounting officers and the Governors
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: <b>1 point</b>		The county undertook RRI in 8 areas as listed here below. The RRI was for 100days and evaluation was done, ranking given and step up clearly



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							outlined in their RRI reports. Mountain cities RRI availed  REF.DOC CGK/020/KRA3/3.3(D)
<b>D</b>	<b>Key Result Area 4: Civic Education and Participation - A citizenry that more actively participated in county governance affairs of the society</b> <b>Max score: 18 points</b>						
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 Act, sec 99-100.  Review relevant documentation to ascertain whether measures have been met	<b>Maximum 3 points.</b>  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	A) The CE units were in place under the Public service and Education department  REF.DOC CGK/020/KRA4/4.1(A) B) There was a Dedicated staff for CE in place. The structure also included Sub County and Ward Administrators. ANTHONY KIMATHI  REF.DOC CGK/020/KRA4/4.1(B) AND REF.DOC CGK/020/KRA4/4.1(B)-4.3(B) C) The budget for CE was incorporated in the Public Participation budget of 20M for assembly and 6M for executive and 2M for the office of the governor  REF.DOC CGK/020/KRA4/4.1(C)



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							D)There was a curriculum availed for CE and which was used in FY 2017/18 Work plan provided  <b>REF.DOC CGK/020/KRA4/4.1(D)</b> E) The tools used for CE were presented. They were tools from various Civil society groups as well as MODA <b>SOFT COPY</b>
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).  Minutes/reports/attendance lists	County Act, sec. 100.  Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b> Roll out of minimum 5 civic education activities: 2 points.	2	Evidence of CE activities rolled out in FY 2017/18 was presented. 5 of the activities were:  1)Civic Education On Spacial Plan dated 9 <sup>th</sup> May 2018 2)Civic Education On Development Of 2 <sup>nd</sup> Generation 3)Civic Education On Sessional Paper For Mountain Cities Index dated 8 <sup>th</sup> Dec 2017 4)Sensitization Of New ECD Curriculum 5)Sensitization On National Agricultural & Rural Inclusive Growth Project <b>REF.DOC CGK/020/KRA4/4.2</b>



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4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	<b>Maximum 2 points.</b> a) Compliance: 1 point. b): Compliance: 1 point.	2	The systems in place for access to information/ communication include :  1)TOWN HALL MEETINGS Evidenced By Public Forums Held At Different Places 2) ICT Based Platforms Evidenced By CGK FACEBOOK PAGE <i>kirinyaga rising</i> 3)SUGGESTION Boxes Displayed at Different Sites 4)NOTICE BOARD At The County Facilities/Offices At Different Sites  5)EMAIL Address INFO@KIRINYAGA.GO.KE
			b) Counties have designated officer 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.)			There is a designated communications officer in place with an appointment letter by CPSB dated 14 <sup>th</sup> November 2017 job description clearly outlined and IPPD data sheet availed as evidence.  ANTHONY KIMATHI <b>REF.DOC-GK/020/KRA4/4.3(b)</b>
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115.	<b>Maximum 3 points.</b>  All issues met (a-f): 3 points.	2	A) Participatory planning and budget forums held in previous FY 2017/18 before the plans were completed for on-going





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			<p>plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.eg. lists of attendance have a governor, CECs, NGOs, Professional bodies etc</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.</p> <p>Review the list of attendances to establish that representation requirement was met.</p> <p>Review materials used to structure meetings</p> <p>Review minutes of meetings and resulting in planning documents to identify links.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>	<p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>		<p>FY2018/19. Evidence of reports and attendance lists were availed. AVAILED</p> <p>B) There was evidence that Mandatory citizen engagement /consultations were held beyond the budget forum, through public meetings held and evidence of reports and attendance lists provided</p> <p>C) Representation: meets requirements of PFMA (section 137). Different stakeholders attended the meetings to include farmers, CSOS, business persons and other ward members as evidenced in the signed attendance lists</p> <p>D) )There was evidence that forums are structured (not just unstructured Evidence of programs for meetings and reports was availed as proof</p> <p>E) The Evidence that input from the citizens to the plans was presented through minutes and reports which outlined citizen responses and inputs</p>



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							F) There was evidence of Feedback to citizens on how proposals had been handled through reports from public meetings and minutes of different forums that outlined responses from the government  <b>REF.DOC CGK/020/KRA4/4.4</b>
4.5.		Citizens' feed back	Citizens' feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	<b>Maximum points: 1</b>  Compliance: 1 point.	1	There was Citizens' feedback on the findings from the C-APR  <b>REF.DOC CGK/020/KRA4/4.5</b>
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of:  i) County Budget Review and Outlook Paper by 1 <sup>st</sup> Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28 <sup>th</sup> feb 2018 passed by the county assembly	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>	<b>Maximum points: 5 points</b>  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	4	THE FOLLOWING DOCUMENTS WERE UPLOADED ON THE COUNTY WEBSITE <a href="http://www.kirinyaga.go.ke/">http://www.kirinyaga.go.ke/</a>  -County Budget Review and Outlook Paper -Fiscal Strategy Paper -Financial statements or annual budget execution report -Audit reports of financial statements



## Annual Capacity & Performance Assessment Report (ACPA)

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			iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget		0 documents available: 0 point.		-Quarterly budget progress reports -Annual progress reports (C-APR) with core county indicators -Annual Capacity & Performance Assessment results 7 OUT OF 9 WERE UPLOADED
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. within the FY2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc.  Review the county website.	<b>Maximum 2 points</b>  Compliance: 2 points.	2	<b>Publication of bills was done of the following Bills:</b> Kirinyaga County Alcoholic Drinks Control Amendment Bill, 2018 Kirinyaga County Investment and Development Authority Bill, 2018



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							Kirinyaga County Supplementary Appropriation Bill, 2018 Kirinyaga County Ward development Bill, 2018
<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity &amp; Performance Assessment Manual)</b>							
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 measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Average implementation progress across sampled projects.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&amp;E reports etc.</p>	<p><b>Maximum 4 points (6 points in the first two AC&amp;PAs)</b></p> <p>More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 points.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p>	6	<p>A Sample of 10 larger projects from minimum 3 departments/sectors indicated that the projects planned for FY 2017/18 had an average of 99.65% implementation status as listed below:</p> <p>1)NYANGATI POLYTECHNIC DORMITORY=99.9% 2)KIAMBU ECD CLASSES=99.8% 3)KIAMUTUGU MARKET=98.9% 4)KIAMANYEKI DISPENSARY TOILET AND TANK=99.9% 5)MEN WARD BARICHO H/CENTRE=99% 6)THIBA HEALTH CENTRE=100% 7)KIRIKO ECDE CLASS=99.8%</p>



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					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/6 respectively in the first two AC&PA).		8)TRUCKS, SKIPS SKIP LOADER=100% 9)KERUGOYA HOSPITAL EYE UNIT=99.3% 10)Leveling OF THAITA SCHOOL PLAY GROUND=99.8%  <b>99% IMPLEMENTATION ON PROJECTS WAS MET</b> <b>REF.DOC</b> <b>CGK/020/KRA5/5.1</b>  The county had a <b>comprehensive, accurate register</b> of completed projects and status of all ongoing projects
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within <b>budget</b> estimates (i.e. +/- 10 % of estimates).  Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.	<b>Maximum 5 points</b> More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points  80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	5	A Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments sectors: 1)NYANGATI POLYTECHNIC DORMITORY BS=KSH2,800,000 CS=KSH2,757,446 EXECUTION=1.5% 2)KIUMBU ECDE CLASSES BS=KSH3,000,000 CS=KSH2,957,862 EXECUTION=1.4%



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				<p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p><b>Review M&amp;E reports.</b></p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>			<p>3)THAITA SCHOOL PLAYGROUND BS=KSH1,500,000 CS=KSH1,491,400 EXECUTION=0.6%</p> <p>4)KIAMUTUNGU MARKET BS=KSH10,000,000 CS=KSH9,996,745 EXECUTION=0.03%</p> <p>5)UPGRADING WANGURU MARKET BS=KSH20,000,000 CS=KSH20,000,000 EXECUTION=0%</p> <p>6)R39- JunC73(GATUTO)JunR2(KARIE mkt)ROAD.SPOT IMPROVEMENT BS=KSH7,200,000 CS=KSH7,177,186 EXECUTION=0.32%</p> <p>7)R17- JunE613(KAMUIRU)JunD455 KARIRIA PHASE 2SPOT IMPROVEMENT BS=KSH7,000,000 CS=KSH6,941,514 EXECUTION=1.22%</p> <p>8)GIKUMBO-MUBENECHI ROAD SPOT IMPROVEMENT</p>



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							BS=KSH6,000,000 CS=KSH5,947,980.62 EXECUTION=0.87%  9)Jun D461 KIAMUTHAMBI-Jun E164A MUKINDURI ROAD SPOT IMPROVEMENT BS=KSH7,000,000 CS=KSH6,987,004 EXECUTION=0.19%  10)E624(Jun D459-KIAMUTUNGU ROAD-U-G26903-D458 MBIRI ROAD) BS=KSH6,900,000 CS=KSH6,812,256 EXECUTION=1.27%
5.3	Maintenance	Maintenance budget to ensure sustainability	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 actual maintenance budget allocations (sample of min. 5 larger projects).	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. 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.	<b>Maximum 4 points</b> 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.	0	Maintenance cost for FY 2017/18 was not presented as a percentage of the total capital budget. The budget for maintenance was a lump sum as per the projects completed. Evidence for provision for maintenance in the budget was provided  <b>REF.DOC CGK/020/KRA5/5.3</b>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
					More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p><b>Maximum points: 3 points</b></p> <p>All 100 % of sample done in accordance with the framework for all projects: 3 points</p> <p>80-99 % of projects: 1 point</p>	3	<p>Sample 10 projects to ascertain whether environmental/social audit reports have been done was presented:</p> <p>1)MURAGA COFFEE FACTORY NEMA/EA/KRG/142</p> <p>2)KIRINYAGA UNIVERSITY NEMA/EA/KRG/5/2/223</p> <p>3)KENYA COOPERATIVE COFFEE MILLERS NEMA/EA/KRG/5/2/190</p> <p>4)KENYA HORTICULTURAL EXPORTERS(1977)LTD NYAMINDI RIVER PACKHOUSE NEMA/EA/KRG/5/2/202</p> <p>5)MUNUNGA TEA FACTORY LIMITED NEMA/EA/KRG/5/2/051</p> <p>6)NATIONAL OIL SERVICES KERUGOYA STATION NEMA/EA/KRG/5/2/189</p> <p>7)NATIONAL CEREALS AND PRODUCE BOARD-SAGANA COMPLEX</p>





Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							NEMA/EA/KRG/5/2/207 8)MUKENGERIA COFFEE FACTORY NEMA/EA/KRG/5/2/157 9)KAMWANGI COFFEE FACTORY NEMA/EA/KRG/5/2/156 10)KAINAMUI COFFEE FACTORY NEMA/EA/KRG/5/2/155 <b>REF.DOC CGK/020/KRA5/5.4</b>
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works <b>in the case where screening has indicated that this is required.</b> All building & civil works investments <b>contracts</b> contain <b>ESMP implementation provisions</b> (counties are expected to ensure their works contracts	Sample 5-10 projects	<b>Maximum points: 2 points</b>  All 100 % of sample done in accordance with the framework for all projects: 2 points  80-99 % of projects: 1 point	2	Sample 10 projects to ascertain whether EIA/EMP procedures from the Act followed showed that the relevant safeguard instruments were prepared as listed below: <b>(1)</b> Jiinue RUPINGAZI WOMEN GROUP WATE PROJECT IN NJUKINI SOUTH LOCATION NEMA/PR/KRG/5/2/925  <b>(2)</b> THE PROPOSED COMMERCIAL DEVELOPMENT PLOT NO.423 WANGURU MWEA EAST SUB-COUNTY NEMA/PR/KRG/5/2/1114  <b>(3)</b> THE PROPOSED CONSTRUCTION OF SIX



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.				RESIDENTIAL UNITS ON PLOT NUMBER L/R GICHUGU/SETTLEMENT/SCHEME/5874 NEMA/PR/KRG/5/2/1096 <b>(4)</b> PROPOSED WANGURU PARISH CLERGY HOUSE PLOT NUMBER 427 WANGURU KIRINYAGA COUNTY NEMA/PR/KRG/5/2/1115B <b>(5)</b> PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO.13A REDSOIL NEMA/PR/KRG/5/2/1123 <b>(6)</b> PROPOSED COMMERCIAL DEVELOPMENT ON PLOT NO NGARIAMA/NGIRIAMBU/3474 AT DIFATHA'S MARKET NEMA/PR/KRG/5/2/1122 <b>(7)</b> PROPOSED RESIDENTIAL DEVELOPMENT ON L.R NUMBER INOI/NDIMI/1347 WITHIN KERUGOYA TOWN NEMA/PR/KRG/5/2/1121 <b>(8)</b> PROPOSED 1NO.CLASSROOM AT KIANGAI MIXED SECONDARY SCHOOL NEMA/PR/KRG/5/2/1006 <b>(9)</b> PROPOSED 2NO.CLASSROOM AT



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							BARICHO BOYS HIGH SCHOOL NEMA/PR/KRG/5/2/1066 <b>(10) PROPOSED</b> 1NO. CLASSROOM AT KERUGOYA GIRLS HIGH SCHOOL NEMA/PR/KRG/5/2/1087 <b>REF.DOC</b> <b>CGK/020/MPC8</b> <b>ENVIRONMENT</b> <b>AND</b> <b>REF.DOC CGK/020/KRA5/5.5-</b> <b>MPC 8 ENVIRONMENT</b>
5.6	Value for the Money (from the 3 <sup>rd</sup> AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA (N/A)				
					Total Maximum Score: 100 points.	76	



## 5.0 Challenges in the assessment

The following were some of the key challenges encountered during the process of undertaking the assignment.

- Most documents from departments could not be easily accessed which indicated poor records management system.
- The self-assessment tool was not well internalized by sector representatives prior to the assessment. This derailed the speed of the exercise as most officers were not aware of the documents that were to be submitted for evidence.
- Poor collaboration with CA hence difficult to access some required information
- The maintenance budget was not singled out for every project. It was a lump sum. The officers complained that it was not possible to single out the projects maintenance budget because it catered for unforeseen maintenance hence was utilized in need basis
- The planning department was overwhelmed. They handled planning functions, M&E as well as part of Public Participation records. Restructuring of county functions may be necessary

## 5.1 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 5.1 to 5.4.

### 5.2 MAC's

No issues were raised on the participatory agreement

The CB plans implementation was delayed due to delayed disbursements.

### 5.3 MPC's Issues

The following observations were made:

- Maintenance budget for each completed project cannot be singled in the IFMIS budget out as required in the tool
- The audit opinion is not objective hence it should carry the same weight as the other measures
- CA should be evaluated separately and the grant issued separately because it was an independent entity

### 5.4 PMs

#### KRA 1: Public Finance Management

The following observations were made:

- Need clarification and guidelines on CAPR preparation
- KRA 1.2 needs review. The dates quoted do not match with PFM Act, 2012. Specifically part (b). "County Budget review and outlook paper – submission by



county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2016” The interpretation from PFM Act, is 14 days, not 7 days as indicated in the tool.

### **KRA 2: Planning and Monitoring & Evaluation**

The following was observed:

- M&E budget for CGK is 3% of the budgeted sum. The policy does not allow for a singled out M&E budget line
- Maintaining the PBB budget for FY17/18 online yet it is already overtaken by events
- The CPAR was a document that was prepared at the same time with the ADP for that particular FY hence it was hard for it to inform the ADP.

### **KRA 3: Human Resource.**

- No recommendation

### **KRA 4: Civic Educations and Participation**

- Structuring citizen participation platform
- Structure CE programs
- Developing a robust citizen complaint mechanism

### **KRA 5 Investments and Social Environment Performance**

- The maintenance budget is not easy to determine as a single budget line neither is their provision to do so in budgeting practice
- There was a lot of repetition in the KRA 5 for the environment and social safeguards which therefore needed review. KRA 5.1-5.3 was basically a function of works and infrastructure yet it was put under environment focal person making it difficult to coordinate the KRA
- Record keeping is a challenge since NEMA is a separate entity
- Extremely expensive to do completed projects audits



## 6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"><li>• Audit (Financial management to reduce audit queries)</li><li>• Records Management</li></ul>
KRA 2	Planning &M&E	<ul style="list-style-type: none"><li>• Records management</li><li>• Preparation of ADP and CARP</li></ul>
KRA 3	Human Resource Management	<ul style="list-style-type: none"><li>• Records management</li></ul>
KRA 4	Civic Education	<ul style="list-style-type: none"><li>• Structuring civic education unit</li><li>• Development of a robust citizen complaints unit</li><li>• Implementation of Public participation platforms</li></ul>
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"><li>• Record keeping</li></ul>



## 7.0 LIST OF PARTICIPANTS

NAME	DESIGNATION	EMAIL/PHONE NUMBER
MR. JOE MURIUKI	COUNTY SECRETARY	<a href="mailto:joemuriuki@yahoo.com">joemuriuki@yahoo.com</a>
MR. MAINA M. MOSES	CECM- FINANCE & ECONOMIC PLANNING	Mosesmainam24@gmail.com
MR. GACHARA JOHN	DIRECTOR ENVIRONMENT & NATURAL RESOURCES	0722447079
MR. SYLVESTER NJAU	ECONOMIC & HEAD OF M & E	0720147751
MR. ANTHONY KIMATHI	DIRECTOR E.C.D.E	0725760888
MR. TOM N. NYATIKA	DIR. HRM	0721659853
MS. ELIZABETH NYAGA	PRINCIPAL INFORMATION MGT	<a href="mailto:Elizabethnyaga56@yahoo.com">Elizabethnyaga56@yahoo.com</a>
MR. RAPHAEL MWAURA	ASS. DIR ACCOUNTING SERVICES	0721207237
MS. LEAH IRERI	DIR HR & ADMN AT COUNTY ASSEMBLY	0722973430
MS. ESTHER WAINOI	D.D SUPPLY CHAIN MANAGEMENT	0724120474
MS. PHILOMENA NYOKOBI	DIR INTERNAL AUDIT	0713595531
MR. TENDAI MTANA	KDSP FOCAL PERSON AND GOVERNOR ADVISOR	lewatm@gmail.com
MS. FAITH MUTUA	CONSULTANT MOUNTAIN CITIES 2032 BLUE PRINT	faithmutua@gmail.com
MS. MARION OTUNDO	SENIOR SCM OFFICER	<a href="mailto:otundomarion@gmail.com">otundomarion@gmail.com</a>
MR. HARISON R. KABUE	DIRECTOR REVENUE	Kabue2000@yahoo.com
MR. ELIUD KARIUKI	DEPUTY DIRECTOR ICT	<a href="mailto:eliudkrk@gmail.com">eliudkrk@gmail.com</a>
DR. JACKLYNE MUNENE	HOSPITAL MANAGER KIMBIMBI	<a href="mailto:Jackiensh54@gmail.com">Jackiensh54@gmail.com</a>
MS. DIANA KAMURI	KIMBIMBI HOSPITAL ADMIN	<a href="mailto:Kamunidianah32@gmail.com">Kamunidianah32@gmail.com</a>
MR. NELSON ROB	KDSP SECRETARIAT	0721241260
MR. REUBEN K. MARUI	CHAIRMAN WAGURU MARKET	0725358437



## 8.0 APPENDICES

### 8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING FOR ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT KIRINYAGA DEPUTY GOVERNOR'S BOARDROOM ON 30<sup>TH</sup> NOVEMBER 2018, AT 8:45 AM

#### MEMBERS PRESENT

##### COUNTY TEAM:

NO	NAME	DESIGNATION
1.	MR. JOE MURITHI	COUNTY SECRETARY
2.	MR. MAINA M. MIAW	CEC FINANCE AND ECONOMIC PLANNING & COUNTY KDSP FOCAL PERSON
3.	MR. GACHARA JOHN	DIRECTOR ENVIRONMENT AND NATURAL RESOURCES
4.	MR. SYLVESTER NJAU	ECONOMIC AND HEAD OF M & E
5.	MS. ELIZABETH NYAGA	PRINCIPAL INFORMATION MANAGEMENT
6.	MS. LEAH IRERI	HR & ADMINISTRATION AT THE COUNTY ASSEMBLY
7.	MS ESTHER WAINOI	DIRECTOR SUPPLY CHAIN S MANAGEMENT
8.	MR. RAPHAEL MWAURA	ASSISTANCE DIRECTOR ACCOUNTING SERVICES
9.	MS. ANTHONY KIMATHI	DIRECTOR ECDE
10.	MR. TOM N. NYATIKA	DIRECTOR HRM
11.	MS. PHILOMENA NYOKOBI	DIRECTOR INTERNAL AUDIT

##### PRESTIGE MANAGEMENT SOLUTIONS (PMS) TEAM

1.	MS. LINET MAVU	TEAM LEADER
2.	MR. NICHOLAS LEINA	ASSESSOR
3.	MS. SARAH NYABWENGI	ASSESSOR

##### ABSENT WITH APOLOGY

1. MR. TENDAI MTANA – ECONOMIC & GOVERNANCE ADVISOR

##### AGENDA:

1. Preliminary
2. Introduction
3. Brief on ACPA expectation
4. Adjournment

**MIN: 1/30/11/2018: PRELIMINARY**





The meeting was called to order by the County Secretary Mr. Joe Muriuki at 8. 45 AM. This was followed by a word of prayer from the Director Environment and Natural resources Mr. John Gachara.

**MIN: 2/30/11/2018: INTRODUCTION**

After the prayer, a brief introduction of members present with their respective designations followed. The chair thereafter gave His remarks. He welcomed everyone present and recognized the presence of the PMS team led by Ms. Linet Mavu. The chair assured the team that Kirinyaga County Government was ready for the exercise hence assured them of his cooperation during the entire assessment period. The chair gave an apology of the county KDSP Focal person Mr. Tendai Mtana. He later handed over the program to the PMS leader Ms. Linet Mavu to take over the meeting.

**MIN: 3/30/11/2018: BRIEF ON ACPA EXPECTATIONS**

The team leader, Ms. Linet Mavu expressed her appreciation for the warm welcome to Kirinyaga County Government and for the opportunity to conduct an assessment in the organization

She took the members through the three-day program and highlighted the expectations. Members were requested to corporate in carrying out the entire exercise and emphasized on the need to keep time in delivery of the required documents. She also acknowledged that this was an assessment and not an audit and therefore an opportunity to learn from the assessment. She informed the county officials that the assessment is all evidence-based. She informed the meeting that the assessment based on financial year 2017/2018. The team leader called upon members to avail themselves in the exit meeting which would be held on 4<sup>th</sup> DEC. 2018 being the third day as per the program.

**MIN: 4/30/11/2018: ADJOURNMENT**

There being no other business, the meeting was adjourned at 9:25 am. The team left for the collection of the required documents for the assessment.

**Minutes confirmed by:**

1. **Name:** Ms. Linet Mavu – Team Leader, PSM

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

2. **Name:** Mr. Tendai Mtana – KDSP County Focal Person

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_



## 8.2 APPENDIX 2: MEETING MINUTES EXIT

### MINUTES OF THE EXIT MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT HELD AT KIRINYAGA COUNTY DEPUTY GOVERNOR'S BOARDROOM ON 4<sup>TH</sup> DECEMBER 2018, FROM 3:25 PM TO 4:25 PM

#### MEMBERS PRESENT

#### COUNTY TEAM:

NO	NAME	DESIGNATION
1.	MR. JOE MURIUKI	COUNTY SECRETARY
2.	MR. TENDAI MTANA	ECONOMIC AND GOVERNANCE ADVISOR
3.	MR. ANTHONY KIMATHI	CGPP FOCAL POINT PERSON
4.	NELSON ROB	KDSP SECRETARIAT
5.	PHILOMENA NYOKABI	COUNTY INTERNAL AUDITOR
6.	JOHN GACHARA	DIRECTOR ENVIRONMENT AND NATURAL RESOURCES
7.	TOM N. NYATIKA	DIRECTOR HRM
8.	ESTHER WAINOI	DD SUPPLY CHAIN MANAGEMENT
9.	SYLVESTER NJAU	HEAD OF MONITORING AND EVALUATION

#### MINISTRY TEAM:

1. MR. NELSON ROB KDSP SECRETARIAT

#### PRESTIGE MANAGEMENT SOLUTIONS TEAM

- 1) MS. LINET MAVU TEAM LEADER  
2) MR. NICHOLAS LEINA ASSESSOR  
3) MS. SARAH NYABWENGI ASSESSOR

#### AGENDA:

1. Preliminary
2. Registration
3. Recap of the assessment process
4. Responses and comments
5. The signing of the summary report
6. Focal person/ governor's representative comments
7. Adjournment



**MIN: 1/4/12/2018: PRELIMINARY**

The meeting was called to order by County Secretary Mr. Joe Muriuki, at 3:25 pm. He handed over the meeting to Mr. Nelson Rob – KDSP secretariat who expressed his appreciations to the county for welcoming the teams. He briefed the meeting on their last performance pointing out that Kirinyaga County was among the best performers in the previous assessment and noted that they had a qualified opinion and qualified level two grant. He hence hoped for improvement in this ACPA. He welcomed the Team Leader, Ms. Linet Mavu of PMS to take over the meeting.

**MIN: 2/4/12/2018: REGISTRATION**

The visitor's book was circulated for the registration of all the members present in the county Governor's boardroom.

**MIN: 3/4/12/2018: RECAP OF ASSESSEMENT PROCESS**

The PMS team leader took the opportunity to thank the county for the commitment and cooperation they showed during the three-day assessment period. She also congratulated the county government for the great support they gave the PSM team. She noted that the team spirit among the county officers was quite evident, which enabled the exercise to move on very swiftly.

The team leader gave a brief on the strengths and challenges experienced during the whole assessment and the documents presented. She highlighted the areas which the documents were presented as well as those that were not presented.

**RECAP**

She noted the following:

On the MACs - All conditions were met except the Audit opinion which was a pending court case.

MPCs- the CB plan for FY 2017/18 was updated, annual planning documents available and on the website but they need to remain on the website and not to be archived or removed later, procurement plans were available for executive and not for assembly, core staff in place, citizen complain in place with a feedback mechanism in place. The audit opinion was not presented to the consultants as it was still a court case

KRA1-Program based budget was availed; Revenue automation needed to be enhanced as it was not automated in the FY 17/18. Most of the documents were uploaded on the county website and were readily available from the records. The financial statements were prepared in IPSAS format. Asset register was not available and the one in place was not consolidated or done accordingly. On IFMIS, the 25 steps were done. The quarterly reports were submitted to PPRA. These were areas that needed improvement. Scrutiny on audit reports was not available. Audit committee not in place but there was an attempt to recruit since FY 15/16. Audit reports were done two in quarterly and the rest in monthly hence recommendation was made for the county to agree on a way of submission. Storage was not up to date secured hence recommended to have a better storage facility.

KRA2 - The CIDP for 2013-2017 was prepared as per the guidelines. However, ADP preparation missed out two points stipulated in the PFM Act, 2012.



KRA3-Staff appraisal was undertaken in 2017/2018. However, other areas that were well done included staffing plans which were done very well and met the annual targets. For the rest of the issues in KRA3 evidence was provided

KRA4-The Civic Education unit was fully established, documentation or to show a response to complaints was not in a centralized place, C-APR report was availed to the public. Reports of meetings held had a clear indication of the meetings held, where and when the meetings were held. Excellent innovation for the Mountain Cities, bulk SMS for employees and the Dash Board for projects which enables the Governor and Department heads to monitor projects on the system. Citizen budget was not available and they could seek MODA capacity to come up with one.

KRA5-The projects were well budgeted for and proof of completion rates availed. However, no status reports for completed of the project. Maintenance budget was in a lump sum and not project wise.

She also noted that they had done a site visit to the Kimbimbi Maternity project and the Wang'uru market. These were impressive upcoming projects for the County.

#### **MIN: 4/4/2018: RESPONSES AND COMMENTS**

Mr. Nelson Rob – KDSP Secretariat asked the members to give feedback on the tool

Mr. Nyambisa noted that it is difficult to access documents from county assembly. He recommended that KDSP should take it up and make the communication to the County Assembly too so that they could be part of the exercise so that the misconception on the sharing of the funds.

Mr. Tendai Mtana – Economic and Governance Advisor noted the following:

- i) There was a need to review the assessment criteria done in election years.
- ii) He raised his concern on the issue regarding the audit opinion for CGK where a special audit was requested and the matter currently under arbitration.
- iii) He recommended evaluation for the County assembly to be looked at and suggested that the Ministry could appoint a focal person for the Assembly so as to separate the two bodies.
- iv) He noted that the Mountain Cities blue Print was a great initiative for the CGK
- v) He also noted that the county governments had need for a framework for grievance redress mechanism thus requested MODA to look into the issue moving forward

He thanks the PMS team and the KDSP team at large.

#### **MIN: 5/4/2018: SIGNING OF SUMMARY REPORT**

All the focal persons signed on the agreed evidence for the Minimum Performance Conditions (MPCs) as required by the assessment team.

#### **MIN: 6/4/2018: RESPONSES AND COMMENTS**

Mr. Nelson Rob – KDSP Secretariat promised that the county assembly would be more involved in KDSP training for inclusivity. He also asked that the consultants to capture



the issue of the failed recruitment of the audit committee in the year under review noting that this was beyond the CGK control.

County Secretary Mr. Joe Muriuki thanked the PMS team on the work they have done. Also, he thanked the county team and Mr. Tendai who made sure things were in order. He made the following remarks:

- Separation of the County Assembly as it is a challenge to get documents from the assembly.
- On revenue, the system hadn't been in place because it also had a court issue hence the delay
- Assets register had been an inherited hence challenge as there had not been a good handing over of fixed assets from the local government. This has led to the challenge in the consolidation of an assets register.
- On civic education, there have been training which are combined due to logistics
- On maintenance budget, it should be noted that it's available even if in a lump sum
- The Audit opinion should be looked in to.

He also promised to work towards better performance of Kirinyaga County in the next assessment. He promised to improve on the areas that had been addressed and they will be doing a regular assessment.

He expressed his gratitude to the PMS team, KDSP officer and also appreciated the CGK team.

**MIN: 7/4/12/2018: ADJOURNMENT**

There being no other business the meeting was adjourned at 4:25 PM. A closing prayer was offered by Mr. Tendai Mtana Economic and Governance Advisor

**Minutes prepared by:**

1) **Name:** MS. SARAH NYABWENGI – ASSESSOR, PMS

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Minutes confirmed by:**

2) **Name** MRS. LINET MAVU – TEAM LEADER, PMS LTD

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

3) **Name:** MR. TENDAI MTANA – ECONOMIC AND GOVERNANCE ADVISOR

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_



**— THE PRESIDENCY —**  
**MINISTRY OF DEVOLUTION & ASAL**

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