

HOMA BAY COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

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Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGHB	-	County Government of Homa Bay
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
HRIS	-	Human Resource Information System
ICT	-	Information Communication Technology
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
NWCPC	-	National Water Conservation and Pipeline Corporation
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Homa Bay County Government and County Assembly Officials, Senior Management and staff 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.

The consulting team liaised with the County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and explanations that the consulting team required.

We sincerely give special thanks to H.E Cyprian Awiti, the Governor of Homa Bay County and H.E Hamilton Orata, the Deputy Governor who warmly welcomed us to the county and assured the team of readiness and full cooperation from the county representatives. We acknowledge the contribution made by Kennedy Ongeko, Liaison and Intergovernmental relations coordinator who organized the meeting with the Governor and also chaired the entrance meeting, senior management and staff we interacted with during the assessment. Mr. Ongeko was also the focal point person, coordinated the assessment exercise on behalf of the County Government and County Assembly of Homa Bay. Finally, we would like to acknowledge the entire Homa Bay County staff who made our three day field assessment work easy and enjoyable.

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 spans PFM, Planning and M & E, Human Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty seven counties. The ACPA aims to achieve three complementary roles.

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced from FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP 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 criteria.

This report documents the key issues that arose during the final assessment of Homa Bay County Government spanning the methodology used for the assessment, time plan and the overall process, summary of the results, summary of capacity building requirements and the need for follow – up, challenges in the assessment in general and the training methods.

Table 1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	The County has complied with MAC except for item 3 and 4- which are not being assessed at this stage.
MPC	The County has met 7MPCs, MPC 5 that is Adherence to Investment Menu is not assessable at this stage, MPC 3 on Audit opinion is not met.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	16
	KRA 2: Planning, Monitoring and Evaluation	8
	KRA 3: Human Resources Management	3
	KRA 4: Civic Education and Participation	12
	KRA 5: Investment implementation & Social And environmental performance	0
	TOTAL	39

Achievements

- The County performance was well articulated in Key result area 4 - Civic Education and Participation. The Civic Education units have been established and functional in each sub-county. The citizens are actively engaged in planning and budget making as anticipated.
- The county also performed fairly well in KRA 2- Planning and M&E. The county has established a planning and M&E unit under the department of finance and planning, appointed designated planning and M&E officers in each line department and allocated funds for planning and M&E activities.

Weaknesses

- There was also a big gap in the staff appraisals and performance contracting which had not been done despite the tools having been developed.
- The other area that the county did not perform well in was KRA 1- Public financial management. The county has not fully adopted the 25 steps of e-procurement, only 15 steps are used. The IFMIS Hyperion module has not been adopted by the county, the budget is developed in excel and then uploaded into the system.

Challenges

The main challenges faced during the assessment were:

- There was a big challenge in getting complete procurement files since individual documents are filed in separate files.
- Another challenge faced was in accessing records for the various capital projects implemented by the county hence the lump sum sampled projects that we assessed.

Areas of Improvement

- The county should strive to operationalize ICT based revenue collection, recording and reporting system and accountability.
- The county has developed staff plans, however annual targets need to be included to enable the county operationalize them.
- Capacity building for supervisors is necessary to enable them carry out effective appraisal of all staff and performance contracting of senior staff annually.
- Sensitization is required in the area of EIA enforcement for all county projects,
- Capacity building in screening of environmental social safeguards, follow up and implementation of EIA/EMP procedures.
- The County staff also needs capacity in initiating and sensitizing the public on the devolved functions of the County Government on public nuisance and waste management.

1.0 METHODOLOGY AND ACTIVITIES

1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Homa Bay County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modelled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Homa Bay County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any in order to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments.
- The level of information availed and the expectation from the manual

1.2 Time Plan

The time plan for the assessment and respective activities is as shown below;

Table 2: Activity Work Plan

Activity	10 th July 2017	11 th July 2017	12 th July 2017	13 th July 2017	14 th July 2017
Entrance meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visiting of County Projects					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 3, 4 and 5 below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	Met	The Governor signed the participation agreement on 21 st June 2016 as evidenced by the copy of the agreement.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed 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 format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	The county has developed the CB plan and submitted the same to MODP. A copy of the plan availed to confirm this position.

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		Manual (annex).			
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Financing for the same is yet to take place.
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>		N/A	There has been a delay in the program implementation and funding is yet to be disbursed

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	The Governor signed the participation agreement on 21 st June 2016 this is evidenced by the copy of the agreement. The county has developed the CB plan and submitted the same to MODP. A copy of the plan availed to confirm this position.
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September 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	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department	Met	The County prepared and submitted County executive individual Financial report for 2015/2016 by 30 th September 2016. The consolidated financial statement was submitted by 31 st October 2016.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>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 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>statements: 3 months after end of FY for department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>Compliance with due dates is evidenced by the KENAO's date stamps.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p><i>Transitional arrangements:</i> First ACPA</p>	<p>Not Met</p>	<p>The auditor general issued a disclaimer and adverse opinion on executive and assembly financial statements respectively. This is due to the following issues;</p> <p>1. The county did not provide documentations for</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>Transitional arrangements: Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues. First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to 	<p>where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>expenditure</p> <p>a) Prior year adjustment of kshs.534,220,370 not support with documentations,</p> <p>b) Failure to provide documentation for imprest of Kshs.2,900,000 issued to staff,</p> <p>c) Payments and transfer of Kshs.96,971,324 from recurrent account expenditure not supported by necessary documentations e.g inspection reports,payment certificates,goods freceipt notes,bill of</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		Cob; <ul style="list-style-type: none"> • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 			<p>quantities and the invoices,</p> <p>d) Kshs. 10,942,410 paid to local travel agent for air tickets not supported by contract agreement, Local service order, quotation or tender reference,</p> <p>e) Paymentment of Kshs.23,642,425 to contractor for Animal Feeds Factory at Arujo was not supported by payment certificates, inspection reports, acceptance reports and contract agreement,</p> <p>f) Payments made by</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>department of Energy and Natural Resources amounting to Kshs.34,606,268 for goods and services were not supported by inspection reports,payment certificates,goods receipt notes,bill of quantities and invoices,</p> <p>g) Payment of Kshs.68,406,410 vide cheque numbers 4116 and 4126 relating to expenditure for county assembly was not supported by Payment vouchers,Local purchase</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>order, invoice and delivery notes,</p> <p>h) Payment of Ward Staff salaries amounting to Kshs.3,954,816 for the months of October 2015 and April 2016 were neither supported by masterroll nor evidence indicating recipients.</p> <p>2. Bank reconciliation not carried out</p> <p>a) The County did not carryout bank reconciliation for the IFMIS platform bank accounts,</p>
4. Annual planning	To demonstrate a	CIDP, Annual Development Plan and budget approved and	At the point of time of the	Met	CIDP 2013-2017, ADP 2016-2017 and 2016/17

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
documents in place	minimum level of capacity to plan and manage funds	<p>published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.</p>	ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.		<p>approved budget are in place, soft copies have been retained as evidence.</p> <p>CIDP, and the original budget and supplementary budgets were uploaded in the county website, however ADP was not published.</p>
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG 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</p>	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	N/A	This could not be assessed at this stage since the funds for investment has not been disbursed.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		Performance Grant Manual) Review budget progress reports submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both). <u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process. Note that there is need to	At point of the ACPA (for current year)	Met	The county executive and assembly each prepared a consolidated procurement plan that incorporated all departments. The procurement plan encompass the needed projects in the budget. The plans were updated with the revision of the budget

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer <p><u>MoV</u>: Staff organogram,</p>	At the point of time for the ACPA.	Met	<p>Staff organogram is in place for all the departments as provided by the Director Human Resource.</p> <p>All core staff positions have been filled by qualified staff as follows:</p> <ul style="list-style-type: none"> • The Country Secretary • Chief Officer of finance, • Planning Officer, • Internal Audit, • Procurement officer • Accountant • Focal Environmental and Social Officer • M&E officer

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>Staff files are updated.</p> <p>For sampled staff, qualifications are in line with the job requirements.</p> <p>Job descriptions are in place and included as part of the appointment letters for junior staff. However, for senior staff, job descriptions are not in place.</p> <p>Job qualifications have been drawn from the scheme of service and the County has adopted the Scheme of service from the National Government.</p>
Environmental and Social Safeguards					
8. Functional and Operational Environmental	To ensure that there is a mechanism and capacity	1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA	Note that the first installment of the expanded CPG investment	Met	The County has appointed an Environment Management Committee and gazette as per gazette

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>and Social Safeguards Systems (i.e. screening/vetting, clearance/approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and</p>	<p>starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and</p>	<p>menu covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous</p>		<p>notice no.17 of 2017</p> <p>There are NEMA screened projects funded by the County Government.</p> <p>Minutes of the technical committee meetings under NEMA leadership available for the diverse dates: 25th march 2015, 9th April 2014 and 8th may 2015</p> <p>Plans availed for Environmental activities include:</p> <ul style="list-style-type: none"> • Tree planting in schools • solid waste management-Skips for collection of garbage based at Homa Bay, Oyugis, Mbita, Sindo, Ndiwa, Kendubay, Rangwe Mabunga, Rodi Kopany • Rehabilitation of gullies

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	<p>column for details).</p>		<p>into water pans</p> <ul style="list-style-type: none"> • Noise control • Natural Regeneration of Forests • Enforcement of the law with NEMA • Sewer management-liquid waste in partnership with Lavemp2 and world bank <p>The County has appointed a contact person to receive environmental related complaints based at Huduma centre. The staff receives and disseminates complaints to the respective departments</p> <p>Examples of complaints; discharges of waste to the rivers, waste complaints and sewer bursts, quarry's, burrow pits, noise.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>The contact person liaises with the Liquor and licensing Board, Public Barazas, Department of Disaster Management</p> <p>Challenges:</p> <ul style="list-style-type: none"> • Awareness of devolved functions • Conflict of the Government functions e.g. Lake Victoria management-Assets development authority • Inadequate Staffing under environment • Equipment for noise measurement, capacity development (national function) • Legislation introduction into the house, capacity of MCAs to comprehend and understand EMCA • Attitude and behaviour

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>of Citizens wanting on take up of laws</p> <ul style="list-style-type: none"> • Conflict of laws e.g. mining laws, sand harvesting, ballast • Political interferences • Ring fencing of environment funds-no allocation

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	Established an operational Complaints Handling System, including a: (a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.	At point of time for the ACPA.	Met	Bill on public participation in its draft form and not yet introduced in the assembly a).Grievance/Complaint's committee members appointed and are 10 in number. Minutes of the complaint's committee members available for the last two meetings in March and May 2017 b).A designated focal point person is appointed to handle complaints. The person has requisite qualifications and a matching job description c).Complaint's template availed to the team and in use Various channels of complaint receipt shared – drop in boxes, texts, email d).Multiple channels for

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. <i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>receiving complaints such as email, drop in boxes, texts and contact person at Huduma centre</p> <p>e).Record of complaints available although the complaints are not summarized and serialized as per the expectation</p>

2.3 Performance Measures

Table 5: The summary of results for Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<p>KRA 1: Public Financial Management</p> <p>Max score: Maximum 30 points.</p>							
<p><i>Strengthened budget formulation, resource mobilization and allocation</i></p>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	1	<p>The County budget is classified into programmes and objectives of the programmes are described for all departments. For instance one programme under department of agriculture is;</p> <p>Programme 2: Crop, land and agribusiness development services</p> <p>Objective:</p> <p>To increase agricultural productivity and output.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>The budget is in program based format</p> <p>The county yet to fully adopt IFMIS Hyperion module to develop the budget. The budget is done in excel then uploaded in the system.</p>
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>	3	<p>The CEC for finance issued a budget circular on time by 30th August 2015 ref: HB/CTY/FIN8/2 Vol.1 (82) Copy.</p> <p>The CEC for finance prepared and submitted the CBROP on 26th September 2016 as per forwarding letter Ref: HB/CTY/FIN.8/Vol.1 (64). The submission was within the stipulated time.</p> <p>The CEC approved the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by</p>				<p>CBROP for year 2015/2016 and submitted to County assembly on 14th October 2016 as per letter Ref: HB/CTY/FIN.8/Vol.1(67)</p> <p>The CEC deliberated on the CFSP on 25th February 2016 this evidenced by the meeting minutes held in the Governors Board room .(extract availed)</p> <p>The county prepared and submitted the budget estimates to county Assembly on time. This was done on 29th April 2016. Ref forwarding letter HB/CTY/FIN.8/Vol.2(70)</p> <p>The budget was tabled</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			30 th June latest.				before the County assembly for deliberation and adopted on 30 th June 2016.(copy of Hansard availed)
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is</p>	1	<p>Expenditure as per original approved budget Kshs.7,390,280,387</p> <p>Actual expenditure Kshs.6,494,816,662</p> <p>Positive variance kshs.895,463,725</p> <p>Deviation (12.11%)</p> <p>*Data from Consolidated Financial statement for 2015-2016 financial year.</p> <p>b).Sector Comparisons of Actual Expenditure Vs. <u>Budget allocation</u> Agriculture Actual</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.		<p>Kshs.325,534,299 Budget</p> <p>Kshs.407,232,115 Variance 20%</p> <p>Tourism Actual Kshs.55,529,272 Budget Kshs.109,400,000 Variance 49.24%</p> <p>Water & Environment Actual Kshs.472,041,831 Budget Kshs.459,211,756 Variance (2.79%)</p> <p>Education & ICT Actual Kshs.388,400,000 Budget Kshs.467,236,535 Variance 16.86%</p> <p>Energy & National Resources Actual Kshs.44,048,742 Budget</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Kshs.125,402,917 Variance 64.87%</p> <p>Finance and Economic Planning Actual Kshs.1,187,141,218 Budget Kshs.664,389,483 Variance (78.68%)</p> <p>Health services Actual Kshs.1,437,917,533 Budget Kshs.1,612,372,067 Variance 10.82%</p> <p>Land, housing Actual Kshs.128,453,766 Budget Kshs.169,030,502 Variance 24.01%</p> <p>Trade & Industry Actual Kshs.284,049,193</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Budget Kshs.271,112,874 Variance (4.77%) Transport Actual Kshs.725,685,876 Budget Kshs.722,290,351 Variance (0.47%) Office of the Governor Actual Kshs.495,727,103 Budget Kshs.495,981,243 Variance .05% Public Service Board Actual Kshs.94,063,928 Budget Kshs.97,765,419 Variance 3.7% County assembly Service Board Actual Kshs.882,758,014 Budget Kshs.950,117,019

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						2	Variance 7.09% Average across sector deviation 8.47% *Data from CBROP for 2015-2016
Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	The county used manual and LAIFOMS to collect, record and account OSR, up to November 2016 when automation was introduced.
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	OSR 2015/2016 Kshs.191,358,816 OSR 2014/2015 Kshs.232,166,960 Decrease in Revenue Kshs.40,808,144 Percentage decrease 17.58%

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p> <p>CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p>Max. 2 points.</p> <p>(a &b) Submitted on time and published: 2 points.</p> <p>(a only): Submitted on time only: 1 point.</p>	<p>0</p> <p>0</p>	<p>The county prepared and submitted the Quarterly budget reports to County assembly with copies to CoB,NT,CRA however in the absence of forwarding letters or date stamp on the face of the report the assessors could not verify if submissions were done on time</p> <p>The reports are not uploaded in the website</p>
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances,	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT).</p> <p>Check against the PFM</p>	<p>Max. 1 point.</p> <p>Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point</p>	1	The financial statement for 2015/2016 was presented in the formats as required in the PFM, CFAR and standard template issued by Public Sector Accounting Standards

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			budget execution report, schedule of outstanding payments, and appendix with fixed assets register.	Act, Art. 166 and the PSASB format. CFAR, Section 8. Check against 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.			Board, Extract of the same have been retained as evidence.
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of 	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	Max. 2 points. If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.	0	The county do not prepare monthly reports, but the quarterly reports have monthly figures and then totals for the quarter.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>expenditures</p> <p>c. Schedule of imprest and advances;</p> <p>d. Schedule of debtors and creditors;</p> <p>e. Bank reconciliations and post in general ledger.</p>				
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional arrangements: <u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment. <u>Second year</u> onwards: register must include all assets, including</p>	1	<p>The county has developed an Asset register which has the following columns;</p> <p>1.Serial Number, 2.Brand 3.Serial number 4.Value of Purchase 5.Date of Purchase 6.Current value 7.Location 8.Quantity 9.Remarks</p> <p>Sampled few assets for physical verification</p> <p>Motor Vehicle no. KBW 974V</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					those inherited from Local Authorities and National Ministries		Ford Everest Motor Vehicle No. KBW 391V Pathfinder 2 projectors in the ICT office
1.10	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	The internal audit unit carries out scheduled monthly and special audits and prepare reports accordingly. Copies of extract sections of the reports available
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	1	The county has constituted internal audit committee for both the county Executive and the County assembly. The executive committee was appointed on 18 th April 2016 and appointment took

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				from follow-up meetings in the Committee). PFM Act Art 155.			effect from 1 st July 2016.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	1	Value of Audit queries=301,201,823/6,494,816,662 *100=4.63%
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	Value of audit queries in 2015/2016 -4.63% Value of queries 2014/2015=397,811,949/5,276,904,534*100=7.5% There is a reduction of value of audit queries.
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	The report was received by the speaker's office on 23 rd November 2016. The same has yet to be table for deliberation

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							and adoption. This is evidenced by Hansard of 30 th November 2016
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample</p>	<p>Annual procurement assessment and audit by PPRA and OAG</p> <p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement</p>	<p>1</p> <p>0</p>	<p>The county has adopted 15 out of 25 steps of e-procurement.</p> <p>The county does not prepare and submit quarterly reports to PPRA as required by the PPRA guidelines</p> <p>The following Sampled procurements complied with procurement procedures in respect of threshold and method of sourcing the service providers.</p> <p>1.MC/47/2016-2017 medical insurance</p> <p>Method – Open</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>	1	<p>Tender</p> <p>Tendered sum Kshs.17,665,603</p> <p>2.MC/03/01/2016-2017 Supply of tree seedlings</p> <p>3.MC/Q02/02/2016-2017 Supply of Water Tanks</p> <p>Method-Request for Quotation</p> <p>Tendered sum-Kshs1,196,000</p> <p>4. MC/17/2/2016-2017 Construction of Piny Owacho Dispensary</p> <p>Method Open Tender</p> <p>Tendered Sum Kshs.7M</p> <p>5.MC/17/17/2016-2017 Maintenance of Banda Kiranda Otati-Okenge</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Road</p> <p>6. MCA/06/2014-2015 Erection and completion of MCA office North Sakwa</p> <p>Method-Request for quotation</p> <p>Tendered sum 4,203,258.84</p> <p>7. MCA/06/2015-2016 structured Network Cabling for Migori County Assembly</p> <p>Method -Open Tender</p> <p>Tendered sum Kshs.16,425,936.60</p> <p>8. MCA/T/2015-2016 Construction of Bukira/Ikerege MCA office</p> <p>Method-Request for quotation</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						0 0	<p>Tendered sum-Kshs.4,332,623.60</p> <p>The county does not have a proper and secure storage facility for its procurement documents. In the County executive the office of the procurement officer serves also as the store, and in the county assembly, one of the rooms in the restaurant serves as a store.</p> <p>Evaluation reports were availed but the individual evaluator scoring sheets were not provided.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	<p>a) Planning and M&E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	Review staffing structure and organogram. Clearly identifiable budget for planning and M&E functions in the budget.	<p>Maximum 3 points</p> <p>The scoring is one point per measure Nos. a-c complied with.</p>	3	<p>Planning and M&E Unit is in place under ministry of Finance and Economic planning- Organization chart</p> <p>There is designated Planning and M&E officer who is the Director of Economic planning unit under the department of Finance and Economic Planning. Each line ministry has a focal point for Planning and M&E</p> <p>There is a budget line under Economic Planning and Monitoring services of Kshs.12,695,621 in 2016-2017 financial year.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	The county has not constituted a County M&E committee
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	2	<p>The County prepared the CIDP that is in adherence with CIDP guidelines issued by the MoDP</p> <p>The CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix and key performance indicators</p> <p>Total Revenue 2015/2016 Kshs.6,529,991,282 X 200/100 =Kshs.13,059,982,564 Total CIDP financing Kshs.18,083,779,233 Which is greater than</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							200% of previous FY total county revenue.
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point, see Annex.</p>	1 2	<p>The Annual Development Plan 2016/2017 was prepared and submitted on time to County assembly on 1st September 2015. The copy of the forwarding letter retained as evidence.</p> <p>The ADP contains 6 issues mentioned in the PFM Act, Art 126,1 These are;</p> <p>a).Strategic priorities</p> <p>c).Programs to be delivered,</p> <p>d).Payments to be made on behalf of the County,</p> <p>e). Description of significant capital development,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							f). detailed description of Human Resource Capital development.
2.5		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)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	Maximum: 2 points Linkages and within the ceiling: 2 points.	0	Linkage between CIDP, ADP,Budget One out of ten Sampled projects have costing of ADP within +-10% of the final budget allocation. 9 out of ten have costing of ADP more than - +10 of the final budget allocation. List of sampled projects; 1.Contruction of slaughter house Oyugis ADP Kshs.7M Budget Kshs. 20M Variance 185% 2. Upgrade of Homa

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Bay Stadium</p> <p>ADP Kshs.20M</p> <p>Budget Kshs.24M</p> <p>Variance 20%</p> <p>3.Street lighting</p> <p>ADP Kshs.45M</p> <p>Budget Kshs.14M</p> <p>Variance 69%</p> <p>4.Purchase of Machines and Tools-YP</p> <p>ADP Kshs.4M</p> <p>Budget Kshs.30M</p> <p>Variance 650%</p> <p>5.Purchase of fully equipped Ambulance</p> <p>ADP Kshs.48M</p> <p>Budget Kshs.20M</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Variance 58%</p> <p>6.preparation of spatial plan</p> <p>ADP Kshs.25M</p> <p>Budget Kshs.33.9M</p> <p>Variance 35.6%</p> <p>7. Animal feeds factory</p> <p>ADP Kshs.20M</p> <p>Budget Kshs.33.5M</p> <p>Variance 67.5%</p> <p>8.Automation/ digitalization of Revenue</p> <p>ADP Kshs.38M</p> <p>Budget Kshs.109.9M</p> <p>Variance 189%</p> <p>9.Solar Lighting of Markets</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							ADP Kshs 47M Budget Kshs 47M Variance 0% 10.Construction of ECDE ADP Kshs.40M Budget Kshs.49M Variance 22.5%
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 and c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (Ad b) Compliance if produced within 3 months of the closure of	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators. Verify that the indicators have been sent to the CoG.	Maximum: 5 points. a) C-APR produced = 2 points b) C-APR produced by end of September. 1 point. c) C-APR includes performance against CIDP performance	0	The county does not prepare a C-APR.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		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)		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation done: 1 point.	0	The county does not prepare evaluation reports annually on completion of major CIDP projects.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	The C-APR is not prepared, as such it does not inform the budget and the ADP.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	<p>0</p> <p>1</p> <p>0</p>	<p>a).Job Descriptions for Chief Officers and Heads of Departments (Directors) availed as per the SRC developed documents. However the Chief Officer’s qualifications were not verifiable since their personal information was not availed to the team</p> <p>Skills and competency framework availed and adhere to the Job descriptions/specifications provided</p> <p>Records on the recruitment of County staff not completely availed. There were records of staff in lower level positions, but records for senior staff were not availed. Equally, the appointments of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							senior staff were missing but junior staff appointments were available. Promotion records were available for junior staff as per the RRI that was undertaken by the County
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level</p>	<p>0</p> <p>0</p> <p>0</p>	<p>a) The County has staff appraisal tools developed but not operationalized for all cadre of staff</p> <p>b) Performance contract tools developed but have not been operationalized for CECs and COs</p> <p>No performance contracts operationalized below COs i.e. with Directors</p> <p>c) No re-engineering</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	0 0 1	took place in the County as records show no complete automation of any nature on revenue collection or on staff processes d) Promotions for staff in the health, livestock and agriculture departments were fast tracked on a one hundred days RRI. This was after their promotions had stalled for more than three years Report provided shows promotions of staff to new Job groups. Department of HRM developed a RRI on promoting staff who had stagnated in various Job groups from the last three years. Promotions are

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							currently fast-tracked and embedded into the staff policies to run effectively and efficiently. Documents availed affirming this position.
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	2	a).CE Units have been established and actively carrying out civic education activities b).Staff in the CE units have been appointed and strictly dedicated to the Civic education units. Also appointed is the Liaison Director who is in charge of the Civic Education c).The department has a running budget for civic education

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>although it is not broken down and specified as per the shared activities</p> <p>d).There are planned program activities on civic education and human rights relating to participating in election and the rights of all in the electioneering period for the units with budgets. There is an approved curriculum in place for Civic Education which has been adopted from MoDP and URAIA</p> <p>e).Manuals, workbooks and reference materials are the tools & Methods adopted from MoDP and Partners on civic education and human</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							rights such as URAIA.
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	Civic education rolled out in partnership with: World Vision in Karachunyo on ‘our water our life’; Action Aid on Rights based interventions; Nyanza Reproductive Health Society on reproductive health surveys, Life skills and health enhancement with Elizabeth Glaser pediatric AIDS Foundation and Sports for development in partnership with Society for Empowerment. All of the activities focus especially on training of citizens to participate in their respective civic and programmatic duties (elections, budget

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							making, human rights among other)
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement .	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<p>1</p> <p>1</p>	<p>Communication system is in place and information shared on plans and budgets with public in advance of engagement through fliers, posters, and media write ups, radio talk shows and presentations and email. The current County administration structure is in use by the Civic Education units up to the ward level</p> <p>There is a communications officer in place. The officer is currently in acting Capacity.</p>
4.4		Participatory planning	a) Participatory planning and budget forums held	2	Maximum 3 points.	2	a).Meetings held between 14 th and 23 rd

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		and budget forums held	<p>in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p>		<p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>		<p>February in the following venues: Kabunde social hall (14th), Ndhiwa Social Hall (15th), Gingo Hall (16th Suba), Rangwe CDF hall</p> <p>b).A report of the minutes from the meetings was availed to the team and a list of attendees for the meetings availed. Minutes reflected the actual plans provided</p> <p>c) Minutes from meetings availed to the team and a list of attendees for the meetings availed indicate inclusivity of various stakeholder groups and people representing professional, business people and faith based organizations/institutio</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			f) Feed-back to citizens on how proposals have been handled.				<p>ns. Reports containing lists of suggestions and templates availed also indicated presence of other interest</p> <p>d).Forums that have been held are structured with agenda items for discussions, reports availed and attendance lists completed</p> <p>e).The minutes that were availed in the reports contained input from citizens in the form of memoranda, incorporated in the minutes.</p> <p>f). There was no feed-back to citizens availed since there is no C-APR as expected on an annual basis</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	The County does not have a C-APR produced
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 ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 point.	2	The Fiscal Strategy Paper and programme Based Budget are available online. Other documents not available were: Financial statements, audit reports, Quarterly budget progress reports, C-APR and procurement plans

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			budget 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				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	10 acts passed and 11 bills all published in the Kenya Gazette and online
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against plan	Physical targets as	The % of planned projects (in the ADP)	Sample min 10 larger projects from minimum	Maximum 4 points (6 points in	0	There is no register of completed projects at

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	– measures of levels of implementation	included in the annual development plan implemented	<p>implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>the first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point</p>		<p>the County</p> <p>The County does not have procurement progress reports</p> <p>There is an Incomplete M&E report that was availed by the county M&E team. It was not possible to ascertain which projects were complete and determine the extent of completion. The projects sampled were not broken down in terms of costs and could not be determined as to their existence in the ADP</p> <p>Projects sample:</p> <p>1).Infrastructure and Civil works in Tourism</p>

²As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					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).		Budget 34,200,000 2).Agricultural Mechanization- Acquisition of tractors Budget 56,000,000 3).Infrastructure and Civil works in Energy Budget 66.007,650 4).Land acquisition Budget 38,133,500, 5).Re-adjudication of Kakelo Kamroth Budget 9,963,448, 6).Improvement of Houses Budget 10,000,000 7).Road Construction Budget 84,479,080 8).Water Supplies construction Budget230,691,000, 9).Education Engineering and civil

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							works Budget 30,323,000 10).Health Infrastructure and civil works Budget 153,000,000
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. 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	Maximum 4 points. (5 points in the first two AC&PAs). More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs) 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0	0	Only one project: acquisition of land, as per the sampled 10 projects, was within budgeted costs Projects sampled: 1).Infrastructure and Civil works in Tourism Budget 34,200,000 Spent 28,473,920.75 was under spent at 16.7% 2).Agricultural Mechanization- Acquisition of tractors Budget 56,000,000 Spent 46,509,878

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	points.		<p>Under spent by 16.9%</p> <p>3).Infrastructure and Civil works in Energy Budget 66,007,650 spent 40,531,774. Under spent by 38.6%</p> <p>4).Land acquisition Budget 38,133,500, spent 36,500,000 under spent by 4.2%</p> <p>5).Re-adjudication of Kakelo Kamroth Budget 9,963,448, spent 3,000,000 under spent by 69.9%</p> <p>6).Improvement of Houses Budget 10,000,000 Spent 8,108,657 Under spent 18.9%</p> <p>7).Road Construction Budget 84,479,080 spent 93,711,313 over spent by 10.9%</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>8).Water Supplies construction Budget230,691,000, Spent 189,966,049.4 Under spent of 17.7%</p> <p>9).Education Engineering and civil works Budget 30,323,000 Spent 20,003,019 Under spent 34%</p> <p>10).Health Infrastructure and civil works Budget 153,000,000 Spent 172,721,721 Over spent 12.9%</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>Maintenance budget is more than 5 % of capital budget</p>	0	<p>Maintenance costs are not included in project budgets.</p> <p>All maintenance costs are provided for in the year immediately after projects are completed. The costs are however not</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	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.	and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		broken down to specific projects thus not possible to know whether they are within the 5% range or not.
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with	0	No environmental Impact assessments done on sampled projects funded by the County Projects sample: 1).Infrastructure and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points		<p>Civil works in Tourism Budget 34,200,000</p> <p>2).Agricultural Mechanization- Acquisition of tractors Budget 56,000,000</p> <p>3).Infrastructure and Civil works in Energy Budget 66.007,650</p> <p>4).Land acquisition Budget 38,133,500,</p> <p>5).Re-adjudication of Kakelo Kamroth Budget 9,963,448,</p> <p>6).Improvement of Houses Budget 10,000,000</p> <p>7).Road Construction Budget 84,479,080</p> <p>8).Water Supplies construction Budget 230,691,000,</p> <p>9).Education</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Engineering and civil works Budget 30,323,000 10).Health Infrastructure and civil works Budget 153,000,000
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points	0	No relevant safeguard instruments prepared and no plans made for the various projects that were sampled in 5.4 above

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.				
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only. A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70</p>	<p>Maximum 5 points.</p> <p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No.	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				% = XX points.		5.1 and 1 extra to each of the PMs Nos 5.2-5.4 until VfM is introduced from the 3 rd AC&PA	
					Total Maximum Score: 100 points.	39	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1 Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not applicable
4. Implementation of CB plan	Not applicable

Table 7: Summary of Results Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Not met
Planning Annual planning documents	To demonstrate a minimum level of capacity to plan and	Assessment Met

in place	manage funds	
Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure efficiency in spending	Not Applicable
Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
County Core staff in place	Core staff in place as per County Government Act	Assessment Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Table 8: Summary of Results for Performance Measures

Key Result Areas	Result/Score
KRA 1: Public Financial Management	16
KRA 2: Planning and monitoring and evaluation	8
KRA 3: Human Resources Management	3
KRA 4: Civic Education and Participation	12
KRA 5: Investment implementation & Social and environmental performance	0
TOTAL SCORE	39

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

a) Public Finance management

- Train relevant staff on IFMIS Hyperion module to enable them adopt and use the module for budget development.
- Operationalization of ICT based revenue collection, recording ,reporting system and accountability to address the challenges noted in the decrease of OSR in the year 2015/2016 as compared with the financial year 2014/2015
- Sensitize all relevant county(Both executive and assembly) personnel , and MCAs on the requirements of the PFM Act 2012, regulations 2015,County Government Act 2013,CFAR, and the standard template issued by IPSAS Board,
- Sensitize the internal audit committee on the requirement of PFM Act 2012, regulations 2015 and the Kenya Gazette notice No. 40 of 15th April 2016,
- There is need to establish a secure and spacious storage facility for county procurement documents,
- Sensitize the procurement staff on PPRA requirements and train them on the end to end use of e-government(IFMIS)
- Train relevant staff on development of a comprehensive Asset register.

b) Human Resources

- There is need to put place the staff annual targets for the operationalization of the staff plans
- Sensitization of County PSB on speedy appointments, promotions and perform complementary roles with the HRM department
- Capacity building skills in performance appraisal to supervisors to enable them carry out effective appraisals for all staff annually
- Sensitization on centralized record keeping especially of all Human Resource documents for ease of access and utilization

c) Environment and Social Safeguards

- Sensitize all County Staff in the department of Environment on EIA enforcement for all county projects
- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures.
- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA);
- Initiate bills on waste management and public nuisance and enforce them.

d) Monitoring and Evaluation

- Sensitize the County top management on the need to establish the County M&E committee,
- Sensitization of relevant county personnel on the preparation of County Annual progress reports, evaluation reports on completion of major CIDP projects and preparation of annual development plans and the budgets that are informed by the CARPs.

4.0 CHALLENGES IN THE ASSESSMENT

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

- Failure by county to avail Monthly financial reports,
- Failure by the county to avail complete procurement files. The County file procurement documents in separate files.
- Failure by the county to provide personal documents for the core staff
- Failure to access records for the various capital projects implemented by the county hence the lump sum sampled projects that we assessed.

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

Issues raised on individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

5.1 MAC's

The documents were availed

5.2 MPC's Issues

- Financial statements for executive and assembly carry a disclaimer and adverse opinions respectively.
- Whereas the CIDP and the budget for 2016-2017 were published in the county website, the ADP for 2016-2017 was not published.
- No documents were availed for the verification of the County core staff denying the process much needed information on capacity and commitment.
- Environmental and Social Safeguards systems were not in place and the need to domesticate the EMCA Act 2009, amendment 2015. There is also need to domesticate EMCA and have local issues such as Lake Victoria water usage and waste disposal considered

5.3 PMs Issues

KRA 1: Public Finance Management

The following observations were made:

- The county has not fully adopted the IFMIS Hyperion Module for development of budgets
- The county does not prepare monthly financial reports
- The county assembly did not deliberate on the 2014/2015 Auditor General's report.
- E-procurement (IFMIS) has not been fully adopted to enable end to end procurement processes
- The County did not provide individual procurement files for review,
- The county lacks secure and spacious facility for its procurement documents, documents are heaped in a small room , hence hinders quick retrieval of documents when required,

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- All departments have a designated planning and M&E officer.
- Review of Linkage between ADP and the approved budget for 2016/2017 revealed big variances on cost of the sampled project,
- The County has not appointed the County M&E Committee,
- The county does not prepare the annual progress report(CAPR), hence not able to determine what informed the development of the ADP and the Budget

KRA 3: Human Resource

- There was an approved staffing plan in place with no annual targets. The capacity of the staff needs to be built to understand and appreciate their own annual targets and those of the County
- Staff Appraisals and performance contracting needs to be done. The tools were developed but they were not utilized thus staff need capacity and the management sensitized so as to ensure that staff meet their personal and development goals.

KRA 4: Civic Educations and Participation

- The CEU has no adequate budget to roll out its activities.
- There is no feedback and sharing of responses to the citizens since no C-APR document has been developed and a proper projects completion register
- Core financial materials/information on plans, budgets, accounts, audit reports and assessments are neither published in the website nor shared with the public despite these being public documents

KRA 5 Investments and Social Environment Performance

- The County does not have a substantive director for environment who would be able to ensure that plans for environment management are developed and EIAs are done before projects are approved.
- Project completion registers were availed but did not have adequate project information in place. The information had to be sourced from procurement documents and financial expenditure documents which also gave the costs of the projects on a lump sum basis
- Budgets for most of the projects are lump sum hence difficult to tell what the original specific budgets of the project costs were especially capital budgets
- Projects are initially budgeted without maintenance costs. These maintenance costs are then introduced in the year immediately the project ends and are all lump sum amounts. This makes it very hard to determine the exact maintenance costs allocated to any specific project.

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

Table 9: 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"> The County lacks secure and spacious facility for its procurement documents, documents are heaped in a small room , hence hinders quick retrieval of documents when required, E-procurement (IFMIS) has not been fully adopted to enable end to end procurement processes
KRA 2	Planning &M&E	<ul style="list-style-type: none"> Review of linkage between ADP and the approved budget for 2016/2017 revealed big variances on cost of the sampled project, The County has not appointed the County M&E Committee, The county does not prepare the annual progress report, hence not able to determine what informed the development of the ADP and the Budget
KRA 3	Human Resource Management	<ul style="list-style-type: none"> The County did not provide personal files for the core staff and Chief Officers of the County The County staff plans need to be finalized and annual targets incorporated Staff appraisals and performance contracts need to be undertaken for the County development targets to be achieved
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> The exact budget for the Civic Education Units is not effectively clarified and broken down as per plan
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> EIA and EMP were missing in County funded projects as a mandatory requirement making the environment unsafe The failure by County Government to provide specific budget for maintenance on all projects to ensure

		<p>sustainability</p> <ul style="list-style-type: none">• Projects Completion register needs to be available at the county for confirmation of projects and knowing their status• Relevant safeguards instruments were missing in all County funded projects
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ANNEX 1: MINUTES OF THE ENTRANCE MEETING HELD AT HOMA BAY COUNTY

Date: 10th June 2017

Time: 10:40 am

Venue: CEC Finance Boardroom, Homa Bay

Present

- | | |
|---------------------------|--------------------------------------|
| 1. Kennedy Ongeko | Liaison and IGR Coordinator (Chair) |
| 2. Odeck Joash Byrone | Internal Audit |
| 3. Kelvin Otieno Okello | Revenue Accountant |
| 4. Henry Okidih | Disaster Management Officer |
| 5. Charles Auma | Director Human Resource Management |
| 6. Willys Bolo | Director Budgets |
| 7. Brighton Onyango Oindi | Accountant |
| 8. Samuel Adera | Human resource Management |
| 9. Peter Oyoo | Director of Procurement |
| 10. John Ndege | M & E Officer |
| 11. Brian Arwah | Economist |
| 12. Nyangaya M Hanbel | Economist |
| 13. Susan Sukiller | Deputy County Secretary's Office |

MGA Team

- | | |
|-----------------------------|------------------------|
| 1. Rutto Kibiwott David | Consultant/Team Leader |
| 2. Whycliffe Imoite Ijackaa | Consultant |
| 3. Mary Kitelo | Support |

AGENDA

1. Introduction
2. MGA Presentation
3. AOB

Min 1 Introduction

The meeting was called to order at 10.40 am by the KDSP focal point person Mr. Ongeko. He welcomed all members and the team to Homa Bay County and asked all the people present to introduce themselves.

He noted that there was need for the County to cooperate in order to achieve good results. He informed the County Official that the Governor was interested with results

He affirmed that the County was ready for assessment and were going to cooperate during the exercise.

Min 3. Matengo Githae & Associates

The assessors' Team leader introduced the consulting team and thanked the Homa Bay County for warm reception. He highlighted indicative list of people to be interacted with and inform the members that assessment tool which was used by County for self-assessment is the same one being used in this assessment.

He explained about Minimum Access Conditions, Minimum Performance Conditions and Performances Measures as well as Key Results Areas.

He noted that assessment is evidence based and therefore documents were paramount for the exercise. The team leader explained the check-list which is being used and key source of information.

The meeting was informed that the assessment shall take three days after which an exit meeting will be held.

He assured the County of confidentiality of documents as the team understood the sensitivity of the exercise.

Min. AOB

It was agreed that the exit shall take place on 12th July 2017 at the same venue. There being no other business, the meeting ended at 11.30 am

ANNEX 2: MINUTES OF THE EXIT MEETING HELD AT HOMA BAY COUNTY

MINUTES OF THE ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT EXIT MEETING HELD ON 12TH JULY 2017 AT THE HOMABAY GOVERNOR'S BOARDROOM STARTING AT 16.50 PM

Present

- | | |
|---------------------------|-------------------------------------|
| 1. Kennedy Ongeko | Liaison and IGR Coordinator (Chair) |
| 2. Odeck Joash Byrone | Internal Audit |
| 3. Kelvin Otieno Okello | Revenue Accountant |
| 4. Henry Okidih | Disaster Management Officer |
| 5. Charles Auma | Director Human Resource Management |
| 6. Willys Bolo | Director Budgets |
| 7. Brighton Onyango Oindi | Accountant |
| 8. Samuel Adera | Human resource Management |
| 9. Peter Oyoo | Director of Procurement |
| 10. John Ndege | M & E |
| 11. Brian Arwah | Economist |
| 12. Nyangaya M Hanbel | Economist |
| 13. Susan Sukiller | Deputy County Secretary's Office |

MGA Team

- | | |
|--------------------------|------------------------|
| Rutto Kibiwott David | Consultant/Team Leader |
| Whycliffe Imoite Ijackaa | Consultant |
| Mary Kitelo | Support |

AGENDA

1. Opening remarks
2. Key finding of the assessment
3. Responses from County Government and Recommendations
4. A.O.B

Min 1. Opening remarks

The meeting started with a word of prayer by Peter Oyoo.

The Chairperson welcomed the team for an exit meeting and appreciated the County staff for cooperation and willingness to avail documents. He noted the challenges that County is going

through and said they will improve on the identified gaps. The chairperson said capacity building is required in some areas in order to fill the gaps.

Min 2 Key finding of the assessment

The consultants went through the general findings and areas of weaknesses as follows

a) Minimum Performance Condition

Citizen complaint system is in place though participant list should be established as well as complaint register.

b) Performance Measures

KRA 1

- The County was yet to embrace the IFMIS Hyperion module
- The County does not prepare monthly reports which are critical during decision making by Management.
- The County had made an attempt to have fixed asset register though much was needed
- The County Internal Audit prepares routine and special audit, but monthly report which are consolidated to quarterly reports are not prepared.
- The procurement document are heaped together which is next to impossible to retrieve the document.

KRA 2

- The County does not prepare annual progress report as required by the County Integrated Monitoring and evaluation system guideline issued by MoDP

KRA 3

- In the County staffing plan they have not incorporated the staff annual targets which is one of the requirements. Job rationalization is not in place, as well as retrieval of human resource documents in HR and CPSB is a challenge. Job appraisal which is a requirement have not been done.

KRA 4

- The County should be allocated specific departmental Budget not lamp sum as it currently also the County does not have citizen feedback mechanism in place.

KRA 5

- The County needs to appoint a substantive person on environment so that there is proper enforcement

Min 3 Responses from County Government and recommendations

KRA 1

- IFMIS Hyperion system is in place though not fully implemented. This is attributed to inadequate IFMIS training
- The process of updating the asset register is ongoing.
- The procurement department need to have secure specious storage facility for proper and to ease retrieval of documents.
- The County concurred with the observation made under KRA2, KRA3 and KRA4

Min 4 A.O.B

There being no other business the meeting adjourned at 6:55pm.