



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

THARAKA NITHI COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:

5th - 7th November 2018



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ACRONYMS

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



ACKNOWLEDGMENT

The consulting team from Prestige Management Solution Ltd wishes to thank the County Government of Tharaka Nithi, the Senior Management team, CPSB of Tharaka Nithi and all staff of the county government who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors. We sincerely acknowledge the contribution made by Mr. Alex Muratha, the Admin/ HR Director and, the KDSP focal point person who presided over the assessment as well as all KRA focal persons who actively participated to make the entire exercise a success.

Our most sincere gratitude to H.E Muthoma Njuki for allowing us to undertake the assessment in the County Government of Tharaka Nithi and for ensuring that the activity received the seriousness it deserved.



EXECUTIVE SUMMARY

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

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

1. The Minimum Access Conditions (MACs)
2. Minimum Performance Conditions (MPCs)
3. Performance Measures (PMs)

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

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

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

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

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



Annual Capacity & Performance Assessment Report (ACPA)

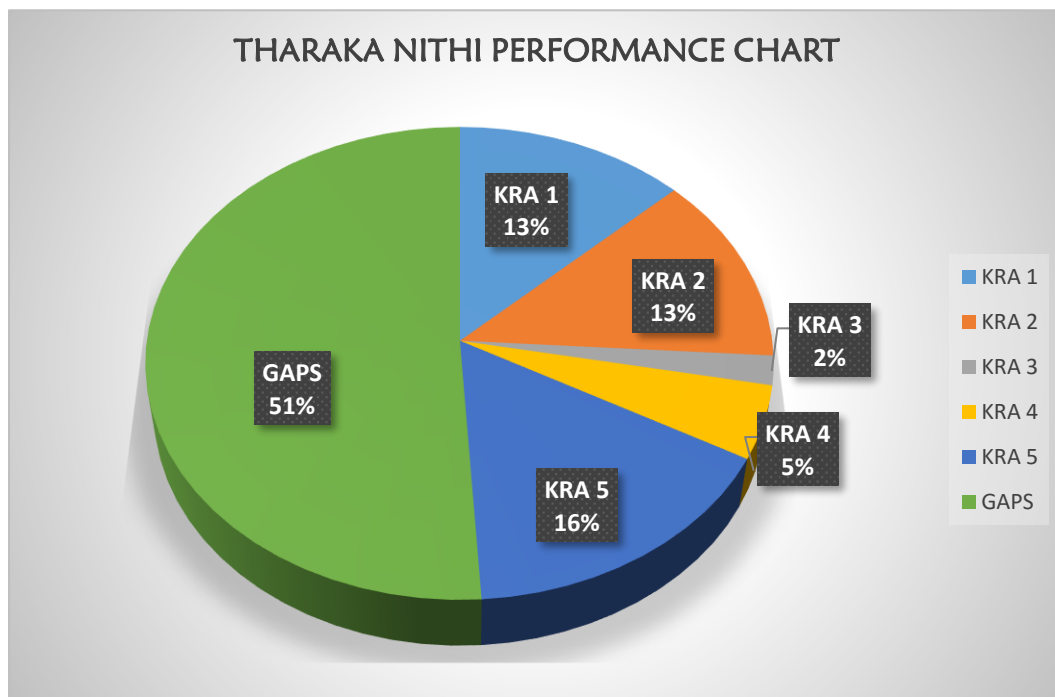
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	The CGTN complied with 2 of the MACs. MAC 3 and 4 have not been met. The audit opinion was adverse
MPC	The CGTN met 6 MPCs. MPC 3, 5&9 were not met. MPC 5-Adherence to investment menu - was not applicable in this county.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	13
	KRA 2: Planning, Monitoring and Evaluation	13
	KRA 3: Human Resources Management	2
	KRA 4: Civic Education and Participation	5
	KRA 5: Investment implementation & Social And environmental performance	16
	SCORE OVER 100	49





Achievements

The County Government of Tharaka Nithi performed very well in the MPCs. The county has performed considerably well in Public Financial Management by adhering to the financial management schedules and submitting the relevant financial reports in time. The documents required for the assessment were availed as evidence.

The CGTN also performed well in the area of an Environmental and Social Safeguards. The county gave evidence on its collaboration with NEMA to ensure the projects adhered with the guidelines of the NEMA Checklist.

The county also performed well in the area of planning, monitoring and evaluation with a designated planning and M & E officer, an M&E budget and county annual reports in place. Most of the reports were submitted to the requisite authorities within the stipulated deadlines and proof of the same provided.

The area of Human Resource equally performed well. The core staffs were in place, job descriptions were used for recruitments and schemes of service adopted from PSCK were applied. The records for all recruitments, appointments, and promotions were well kept by the CPSB.

Weaknesses

Key areas of weakness were cutting across sectors.

In finance, procurement did not submit the reports to PPRA as required in the year under review. The audit committee was also not in place. There was the late submission of the first quarter financial report to OAG. However, most of the financial documents were not uploaded on the website as required. In the planning and M&E unit, the key weakness was that not all documents were uploaded on the website. The C-APR for FY 2016/17 was not availed instead it was an M&E report for 2015/2016.

The HR had a key weakness in staffing plans which were not prepared. There was equally no skills and competency framework in place. Performance appraisal was not operationalized in FY 2017/18. In Civic Education and Public Participation, the CGTN did not have a CE unit instead the officer was deployed to work under Planning and M&E unit. There was no citizen complaints unit in a place neither was there an operationalized citizens' feedback mechanism. No evidence of civic education activities was provided. It was claimed to be done during public participation for the budget-making process. CE manuals were not availed neither were there any published bills on the website. The EIA/EMP audit reports for completed projects were not done in FY 2017/18. The officers cited the budgetary constraints in undertaking the exercise.

Challenges

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

Most documents from departments could not be accessed easily hence wasting a lot of time back and forth. This, therefore, indicated poor records management system;

The self-assessment tool was not shared with all sectors prior to the assessment. This derailed the speed of the exercise as most officers were not aware of the documents that were to be submitted as evidence;



The maintenance budget was not singled out for every project. It was a lump sum amount for all projects. The officers complained that it was not possible to single out the projects maintenance budget because it catered for unforeseen maintenance hence was utilized on a needs basis;

The planning department was overwhelmed. They handled planning functions, M&E, CE, and Public Participation as well as complaints handling. As a result, some functions were not effectively executed especially in Civic Education.

Areas of Improvement

- Record Management;
- Organizational structure;
- Civic Education and Public participation;
- Audits on Environment and social safeguards needs capacity;
- Need to build capacity in audit and financial management to avoid adverse opinion;
- Capacity on developing skills and competency framework and staffing plans;
- Establishment of a Citizen Complaints Unit which was not in place.

2.0 Introduction

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

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

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

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



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

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

2.1 Key Results Areas

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

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

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

2.2 The Program Development Objective (PDO)

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

- i) Result based Disbursements- Disbursement of funds follow a set of national and county level results which are well defined and converted into measurable indicators;



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

2.3 The specific objectives.

The specific objectives of the assessment are to –

- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;
- b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;
- c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
- d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;
- e) Promote incentives and good practice in administration, resource management, and



service delivery through show-casing the good examples and identifying areas which need improvements;

- f) Assist the counties to identify functional capacity gaps and needs;
- g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;
- h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;
- i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

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

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

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



self-assessment of the counties with an external assessment conducted by an independent firm.

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

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

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & assessment team

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

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

3.1 Literature Review

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



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

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

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

3.2 Mobilization

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

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

3.3 Sensitization Workshop

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

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



for the assignment, the assessors were exposed to County Governance and reporting requirements.

a) Entrance Meeting

The PMS and County of Tharaka Nithi staff held the entrance meeting on Wed 21st, November 2018 in the Governor’s boardroom at 9.00 am. the meeting was chaired by the County Secretary, Ms. Dorothy Naivasha. In attendance was an officer from MODA, Dr. Anne Muchiri. The focal point person for KDSP, Mr. Alex Muratha called upon the staff to corporate during the exercise.

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

b) Data Administration

Data collection commenced on Friday, 20th Nov 2018 at 10.40am. The consultants administered the assessment tool within three (3) working days with. The consultant engaged with key CGTN staff and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

The consultants collected data through the administration of the KDSP tool, observation, desktop review of secondary data as well as an interview method to get information from the officers. They also logged into the website to check uploaded documents. They reviewed the Existing County Integrated Development Plan – CIDP, Annual Development Plans (ADP), Budget, Financial Reports, EIA reports, key project documents, policy documents, strategies, and departmental reports to check whether they complied with underlying laws, regulations ACPA participation and assessment guidelines. They also logged into the website to confirm whether the documents were uploaded.

c) Exit Meeting-Debriefing

The exit meeting was held at the governor’s boardroom on 23rd November 2018 that was chaired by Mr. Zephania Mbaka - CO-Finance & Economic Planning and an opening prayer by Ms. Elosy K. Matti.

The details highlights of the debrief is shown in the annex2

Time plan

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



4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

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



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Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
		utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			
4) Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		NOT MET	Copies of implementation reports were not availed because the funds had not been utilized.



4.2 Minimum Performance Conditions

The summary of results for MPC is as shown in table 4.2 below

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	NOT MET	The county did not comply with the MACs above
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by 30th September 2017 and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 st October 2017. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	3 months after the closure of the FY (30 th of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	Financial Statements (for FY 2016-17) FOR EXECUTIVE with letter received on 20th Sep 2017 by OAG (Office of the Auditor General) Financial Statements (for FY 2016-17) FOR COUNTY ASSEMBLY with letter received on 29th Sep 2017 by AOG (Office of the Auditor General) SOFT COPY



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u> As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	NOT MET	ADVERSE
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.		MET	CIDP 2013-2017, ADP FY 2017/18 and BUDGET FY 2017/18 APPROVED BY C.A on 14 TH JUNE 2017 THEY WERE ALL AVAILED ON THE WEBSITE https://tharakanithi.go.ke/
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and	Project proposals for use of FY 2017-18 Level 2 grants ¹) are fully consistent with the investment menu (eligible expenditures and non-	<u>Please have the list of 13 counties</u> that qualified for level -2 grant	N/A	The county did not qualify for level 2 grant, hence is not subject to this condition.

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



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/not met	Detailed assessment findings
<p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18</p> <p>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p>	ensure efficiency in spending.	<p>eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV:</u> Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19		
Procurement					
<p>6. Consolidated Procurement plans in place.</p>	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which</p>	The situation <u>during</u> FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 17/18)	MET	<p>The county has an updated consolidated procurement plan for both executive and assembly in place</p> <p>Sample projects taken from the procurement plans and checked against the budget include:</p> <p>1) OPEN TENDER CONSTRUCTION OF TUNYAI MARKET GAZZETE NOTICE AVAILED 10TH FEB 2018 TNCG/51/2017-2018- WORTH CS KSH16,801,189.64 AWARDED TO TARGET GENERAL MERCHANTS LTD</p> <p>2) OPEN TENDER CONSTRUCTION OF C92</p>



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		<p>require changes in the procurement process.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			<p>JUNCTION/KABAUNI/MATERI GIRLS MUTONGA/KAARE ROADS TNCG/10/2017/2018 CS=KSH11,574,248 GAZZETE ADVERT DATED 21ST DEC 2017 AWARDED TO DAROL CONTRACTORS KENYA LTD 3) OPEN TENDER MAINTENANCE AND SPOT IMPROVEMENT OF MUKOTHIMA KWA NZIKU GACHIONGU ROAD TENDER NO TNCG/RDS/07/207-2018 CS KSH11,490,960 AWARDED TO JEMOS CONSTRUCTION LTD NEWSPAPER ADVERT 21ST DEC 2017 4) RFQ PURCHASE OF LAPTOP THCG/QT/113/2017/2018 AWARDED TO MURINO ENTERPRISES AT KSH375,840 5) RFQ REPAIR OF GKA 201Z TNCG/QT/80/2017/2018</p>
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place:</p> <ul style="list-style-type: none"> • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to 	At the point of time for the ACPA.	MET	<p>The core staff for the following positions was in place:</p> <ul style="list-style-type: none"> • Procurement officers appointed on 15TH DEC 2017 AND 26TH MARCH 2018, LAWRENCE NICHOLAS



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/not met	Detailed assessment findings
		<p>oversee environmental and social safeguards for all subprojects</p> <ul style="list-style-type: none"> M&E officer <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<ul style="list-style-type: none"> An accountant appointed on 24TH November 2005, JAMES KIRIA, BCOM BANKING AND FINANCE Focal Environmental Person appointed on 10TH May 2016, ELOSI KARITHI MATTI M&E officer appointed 14TH December 2015, JAMES MWITI KARIA <p>-Appointment letters for the focal persons were availed Staff organogram AVAILABLE, -schemes of service AVAILED FOR JUNE 2016 FOR HR SOFT COPY REF.DOC CGTN/013/MPC7</p>
Environmental and social Safeguards					
<p>8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and</p>	<ol style="list-style-type: none"> Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and 	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in</p>	MET	<ol style="list-style-type: none"> The county complied with the NEMA guidelines a sample of 5 projects (listed below) shows applications to NEMA for certification: The environmental and social focal points are appointed and actively involved; Appointment letter was presented dated 10TH May 2016, ELOSI KARITHI MATTI The county presented an



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/not met	Detailed assessment findings
	<p>ensure sustainability To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>4. ESIA or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts. MOV:</p> <ul style="list-style-type: none"> • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition 	<p>place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist— see program operations manual (pg).</p>		<p>EIA checklist for 5 screened projects: 1) WASTE MANAGEMENT ASSESSMENT FOR PROPOSED WASTE MANAGEMENT SITE AT CHUKA TOWN REF NO.TN/350/36/6 NEMAREPORT 2)TARMACKING OF MITHERU KANUA ROAD IN THARAKA NITHI NEMA/PR/TNH/5/2/586 3) SOLID WASTE MANAGEMENT SITE PLOT NO MAREMBO /RIANTHIGA/159 AT KAIRINI IN KITHANGANI LOCATION NEMA/PR/5/2/18.790 (4) PROPOSED GACEE NTHINKURU IRRIGATION SCHEME IN KITHIGIRI SUB-LOCATION IN MARIMANTI WARD NEMA/PR/TNH/5/2/597 5) PROPOSED SPRING IMPROVEMENT & PROTECTION PROJEC IN MUGUI SCHOOL NEMA/PR/TNH/5/2/595 REF.DOC. CGTN/013/MPC8</p> <p>4. ESIA or detailed ESMPs are developed for 5 investment</p>



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		<p>procedures were followed²</p> <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). <u>MoV:</u> Evidence of gazettment or appointment of members and meeting minutes.</p>			<p>projects (listed above)</p> <p>5. The county has functioning county Environment Committee DATED 28TH MAY 2018 REF.DOC CGTN/013/MPC8/5</p>
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an Operational Complaints Handling System including:</p> <ul style="list-style-type: none"> Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> formal designation of responsible persons and their functions in complaints 	At the point of time for the ACPA.	NOT MET	<p>Citizen Complaints Handling System was not in place</p> <p>Formal designation of responsible persons available appointment letter dated 15TH December 2017,</p> <p>A standards guideline that regulates how complaints are handled was not availed Minutes of meetings not availed</p> <p>Reports/communication to management on complaints handled not availed Evidence of a feedback mechanism to the complainant on the progress of complaint. Not availed</p>

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



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/not met	Detailed assessment findings
		<p>handling</p> <ul style="list-style-type: none">standards, guidelines or service charters that regulate how complaints are handledregister(s) of complaints and actions taken on themMinutes of meetings in which complaints handling is discussed within the internal framework for handling complaints.Reports/communication to management on complaints handledEvidence of a feedback mechanism to the complainant on the progress of complaint. <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			



4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
A. KRA 1: Public Financial Management; Maximum 30 points available							
(a). Strengthened budget formulation, resource mobilization, and allocation							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	2	The Annual Budget for 2017/18 was prepared in a Program Based format. REF.DOC CGTN/013/KRA1/1.1
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.			
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities	PFM Act, art 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end August.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	2	A)The CEC member for finance issued a circular to the county government entities on 29th August 2016 REF.DOC CGTN/013/KRA1/1.2(a)



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			with guidelines to be followed 31 st August 2016;				
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15 th October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15 th October and published online by 30 th November.			B) County Budget review and outlook paper submitted by County Treasury to CEC on 27 th September 2016. The CEC then submitted it to the County assembly on 13TH October 2016 REF.DOC CGTN/013/KRA1/1.2(b)
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 th Feb, County Treasury to submit to county assembly by 15 th of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28 th Feb and to county assembly by 15 th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			C) County fiscal strategy paper (FSP) submitted by....to the county executive committee on 27 TH February 2017 REF.DOC: CGTN/013/KRA1/1.2(c)
			d) CEC member for finance submits budget estimates to county assembly by 30 th April latest.	Check file copy for evidence of when estimates were submitted to assembly.			D) CEC member for finance submitted budget estimates to county assembly on 26 TH January 2017 REF.DOC: CGTN/013/KRA1/1.2(d)
			e) County assembly passes a budget with or without amendments by 30 th June latest. 2017 <u>CHECKLIST</u>	Review evidence that budget was passed by the assembly by 30 th June			E) County assembly passed the budget on 14 TH JUNE 2017 REF.DOC: CGTN/013/KRA1/1.2(e)



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			<u>Circular from CEC finance, county budget review outlook paper(CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature & executive; The process runs from Aug 2016-june 2017</u>				
1.3		The credibility of budget	<p>a) Aggregate expenditure out-turn compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist Quarterly Budget Progress Reports + refer to PFM Act</p>	<p>N.B. For both measures, the original (not supplementary) budget is used</p> <p>a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18</p> <p>Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls</p>	<p>Max. 4 points. (either –or +)</p> <p>a): If deviation is less than 10%, 2 points. If deviation is between 10 and 20%, 1 point. More than 20 %: 0 point.</p> <p>b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>	<p>1</p> <p>0</p>	<p>Aggregate expenditure out-turn=Ksh3,677,913,169 Original approved budget=KSH4.506,135,123B ABSORPTION=82% DEVIATION=18% REF.DOC: CGTN/013/KRA1/1.3(a&b)</p> <p>PI-2 percentage= 34.6% Governor Office 174,193,549.00 133,476,836 Economic Planning & Finance 545,828,390.00 128,076,230 8,702,411 County Public Service Board 22,396,084.00 128,643,484 Administration & Public Service 150,635,158.00 128,076,230 Energy & ICT 152,764,256.00</p>



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							266,368,911 Road, Transport & Infrastructure 564,625,799.00 1,126,735,160 Medical Services 1,198,304,226.00 16,263,636 Public Health & Sanitation 22,909,225.00 1,314,780 Youth, Culture & Tourism 14,465,725.00 189,518,101 Education & Vocational Training 106,050,000.00 142,225,959 Trade, Industry & Cooperative 197,726,707.00 75,653,818 Agriculture 72,740,708.00 75,653,818 Livestock & Fisheries 13,157,970.00 75,653,818 Land, Physical Planning & Urban Development 77,897,475.00 502,807 Environment & Natural Resources 87,811,157.00 47,310,354 Water Services & Irrigation



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							251,831,000.00 231,783,460
(b). Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	1	Automated revenue FY 2017/18=Ksh95,186,324 Total Own Source Revenue collected FY 2017/18=Ksh143, 489,621. Thus automated OSR =66% REF.DOC: CGTN/013/KRA1/1.4
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 2015/16 & 2016/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	OSR FOR FY2015/16=Ksh143,408,467 OSR for FY 2016/17=Ksh96,200,532 There was a decrease of KSH.(47,207,935/-) =32%
(c). Enhanced capacity of counties on execution (including procurement), accounting and reporting							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.	Review File copies/records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. CHECKLIST:	Max. 2 points. (a &b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	0	The Quarterly reports that were submitted are: A) QUARTER 1 TO NATIONAL TREASURY ON 23 RD MARCH 2018 QUARTER 2 TO NATIONAL TREASURY ON 23 RD MARCH 2018 QUARTER 3 TO NATIONAL TREASURY ON 16 TH JULY 2018 QUARTER 4 TO ASSEMBLY ON 31 ST JULY 2018 REF.DOC



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			b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same.			CGTN/013/KRA1/1.6(A) B)Summary of revenue, expenditure and progress report WAS NOT AVAILABLE ON THE WEBSITE
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)	Max. 1 point. All requirements met: 1 point	1	Financial statements were prepared in CFAR and IPSAS format requirements. SOFT COPY
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include:	Review monthly reports as filed internally within Treasury when submitted for management review.	Max. 2 points. If all milestones (1-3) met for at least 10 out of 12 months: 2 points	0	The monthly reports were produced at the time required by the management from the system.



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			1. Statements of receipts and payments, including: <ul style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, <ul style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; 3. Statement of Financial position, including (as annexes): <ul style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger. 	See also the CFAR Manual, p. 82 for guidelines.	If 1 or 2: 1 point If none: 0 points.		
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. Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	Review assets register and sample a few assets to ensure accuracy. N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries	Max. 1 point. Consolidated registers are up-to-date: (can be electronic or manual) 1 point.	0	The Manual Asset register was up-to-date to July 2018. It contained assets acquired from FY 2013 but did not have a column of acquisition of assets, codes, and status of the assets
<i>(d). Audit</i>							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY.	Max. 1 point. 4 quarterly audit reports 2017/18	1	THE COUNTY AVOIDED Quarterly Internal Audit reports FOR ALL QUARTERS



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1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	<p>Check against the PFM Act Art 155</p> <p>Review the composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports.</p> <p>Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).</p> <p>PFM Act Art 155.</p>	<p>submitted in the previous FY: 1 point.</p> <p>Max. 1 point. IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.</p>	0	NO Effective and efficient internal audit committee was in place
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	<p>Max. 2 points Value of queries less than 1% of total expenditures: 2 points</p> <p>Less than 5% of total expenditure: 1 point</p>	0	TOTAL QUERIED EXPENDITURE 671756238 TOTAL EXPENDITURE KSH3,311,481,697 VALUE OF AUDIT QUERY FOR FY 2015/16=20.29% REF.DOC CGTN/013/KRA1/1.12
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	<p>Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.</p>	0	QUERIES FOR FY 2015/16 The audit report for FY 2016/17 COULD NOT BE PROVIDED HENCE THE VERIFICATION COULD NOT BE DONE REF.DOC CGTN/013/KRA1/1.12



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1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	1	Proof of Legislative scrutiny of audit reports for FY 2015/16 was availed. This was a letter inviting the officers to the CA to answers audit queries of FY 2015/16 REF.DOC: CGTN/013/KRA1/1.14
(e). Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & note that one will have to visit different officers depending on the procurement stage)	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	1	A sample of 5 procurements showed that 22 IFMIS steps were followed. The rest were done manually 1) OPEN TENDER CONSTRUCTION OF TUNYAI MARKET GAZZETE NOTICE AVAILED FEB 10TH2018 TNCG/51/2017-2018- WORTH CS KSH16,801,189.64 AWARDED TO TARGET GENERAL MERCHANTS LTD 2) OPEN TENDER CONSTRUCTION OF C92 JUNCTION/KABAUNI/MATERI GIRLS MUTONGA/KAARE ROADS TNCG/10/2017/2018 CS=KSH11,574,248; AVAILED GAZZETE ADVERT DATED DEC 21 ST 2017 AWARDED TO DAROL



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							<p>CONTRACTORS KENYA LTD</p> <p>3) OPEN TENDER MAINTENANCE AND SPOT IMPROVEMENT OF MUKOTHIMA KWA NZIKU GACHIONGU ROAD</p> <p>TENDER NO TNCG/RDS/07/207-2018 AT CS=KSH11,490,960</p> <p>AWARDED TO JEMOS CONSTRUCTION LTD NEWSPAPER ADVERT 21ST DEC 2017</p> <p>4) RFQ PURCHASE OF LAPTOP</p> <p>THCG/QT/113/2017/2018</p> <p>AWARDED TO MURINO ENTERPRISES</p> <p>AT CS=KSH375,840</p> <p>5) RFQ REPAIR OF GKA 201Z</p> <p>REF.DOC CGTN/013/KRA1/1.15</p>
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA(both annual reports plus all reports for procurements above proscribed thresholds): 1 point	0	County has not submitted quarterly reports to PPRA as required in FY 2017/18



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			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (Goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.	1	The following procurements adhered to the procurement thresholds: 1) OPEN TENDER CONSTRUCTION OF TUNYAI MARKET GAZZETE NOTICE AVAILED FEB 10 TH 2018 TNCG/51/2017-2018- WORTH CS KSH16,801,189.64 AWARDED TO TARGET GENERAL MERCHANTS LTD 2) OPEN TENDER CONSTRUCTION OF C92 JUNCTION/KABAUNI/MATERI GIRLS MUTONGA/KAARE ROADS TNCG/10/2017/2018 AT CS=KSH11,574,248; AVAILED GAZZETE ADVERT DATED DEC 21 ST 2017 AWARDED TO DAROL CONTRACTORS KENYA LTD 3) OPEN TENDER MAINTENANCE AND SPOT IMPROVEMENT OF MUKOTHIMA KWA NZIKU GACHIONGU ROAD TENDER NO TNCG/RDS/07/207-2018



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							<p>AT CS=KSH11,490,960</p> <p>AWARDED TO JEMOS CONSTRUCTION LTD NEWSPAPER ADVERT 21ST DEC 2017</p> <p>4) RFQ PURCHASE OF LAPTOP THCG/QT/113/2017/2018</p> <p>AWARDED TO MURINO ENTERPRISES</p> <p>AT CS=KSH375,840</p> <p>5) RFQ REPAIR OF GKA 201Z TNCG/QT/80/2017/2018</p> <p>AWARDED TO PERMUARIT AUTOMOBILE AT KSH330,000</p> <p>SOFT COPY</p>
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	<p>The county had a Secure storage space with filing space.</p> <p>A random sample of 10 procurements had complete files with adverts cuttings, evaluation committee opening and evaluation minutes and reports duly signed, professional opinion attached, contract agreements and other details enclosed in single files.</p> <p>1) OPEN TENDER CONSTRUCTION OF TUNYAI MARKET</p>



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							<p>GAZZETE NOTICE AVAILED FEB 10TH2018</p> <p>TNCG/51/2017-2018-</p> <p>WORTH CS KSH16,801,189.64</p> <p>AWARDED TO TARGET GENERAL MERCHANTS LTD</p> <p>2) OPEN TENDER CONSTRUCTION OF C92 JUNCTION/KABAUNI/MATERI GIRLS MUTONGA/KAARE ROADS</p> <p>TNCG/10/2017/2018</p> <p>AT CS=KSH11,574,248;</p> <p>AVAILED GAZZETE ADVERT DATED DEC 21ST 2017</p> <p>AWARDED TO DAROL CONTRACTORS KENYA LTD</p> <p>3) OPEN TENDER MAINTENANCE AND SPOT IMPROVEMENT OF MUKOTHIMA KWA NZIKU GACHIONGU ROAD</p> <p>TENDER NO TNCG/RDS/07/207-2018</p> <p>AT CS=KSH11,490,960</p> <p>AWARDED TO JEMOS CONSTRUCTION LTD NEWSPAPER ADVERT 21ST DEC 2017</p>



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							<p>4) RFQ PURCHASE OF LAPTOP THCG/QT/113/2017/2018 AWARDED TO MURINO ENTERPRISES AT CS=KSH375,840</p> <p>5) RFQ REPAIR OF GKA 201Z TNCG/QT/80/2017/2018 AWARDED TO PERMUARIT AUTOMOBILE AT KSH330,000</p>
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: 1 point	1	<p>Duly signed Evaluation reports provided for the following projects:</p> <p>1) OPEN TENDER CONSTRUCTION OF TUNYAI MARKET GAZZETE NOTICE AVAILED FEB 10TH2018 TNCG/51/2017-2018 CS KSH16,801,189.64 AWARDED TO TARGET GENERAL MERCHANTS LTD</p> <p>2) OPEN TENDER CONSTRUCTION OF C92 JUNCTION/KABAUNI/MATERI GIRLS MUTONGA/KAARE ROADS TNCG/10/2017/2018 AT CS=KSH11,574,248</p>



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							<p>GAZZETE NOTICE DATED DEC 21ST 2017</p> <p>AWARDED TO DAROL CONTRACTORS KENYA LTD</p> <p>3) OPEN TENDER MAINTENANCE AND SPOT IMPROVEMENT OF MUKOTHIMA KWA NZIKU GACHIONGU ROAD</p> <p>TENDER NO TNCG/RDS/07/207-2018</p> <p>4) RFQ PURCHASE OF LAPTOP THCG/QT/113/2017/2018</p> <p>AWARDED TO MURINO ENTERPRISES</p> <p>AT CS=KSH375,840</p> <p>5) RFQ REPAIR OF GKA 201Z TNCG/QT/80/2017/2018</p> <p>AWARDED TO PERMUARIT AUTOMOBILE</p> <p>AT CS=KSH330,000</p> <p><u>EVALUATION REPORTS</u> <u>-ROADS TENDER EVALUATION COMMITTEE MEMBERS</u> 1) PETER GAKUNU 2) PIUS MITHAMO 3) GEORGE KAGURU</p>



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							4) CHARLES KIBARA DID EVALUATION REPORT FOR ROADS TENDERS AND EACH SIGNED -MARKET TENDER EVALUATION COMMITTEE 1) BENJAMIN NDUNGU 2) ISMAEL KINYUA 3) FRANCIS MWANGANGI 4) JOSEPHINE MUMBUA DID EVALUATION REPORT FOR MARKET TENDERS AND EACH SIGNED -RFQ EVALUATION COMMITTEE 1) MARTIN MWENDA 2) MIKE MWIANDI 3) MARK KAMAU 4) DICKSON MUGAMBI DID EVALUATION REPORT FOR RFQ TENDERS AND EACH SIGNED -RFQ EVALUATION COMMITTEE 1) JOSEPH NJERU 2) ISHMAEL KINYUA 3) BENJAMIN NDATHO DID EVALUATION REPORT FOR RFQ TENDERS AND EACH SIGNED SOFT COPY
B	Key Result Area 2: Planning and M&E						
	Max score: (tentative 20 points)						
2.1	County M&E system and frameworks	County M&E/ Planning unit and	a) Planning and M&E units (may be integrated into one) established. (organogram)	Review staffing structure, organogram, job descriptions, and other relevant documents.	Maximum 3 points The scoring is 1 point per measure	3	A) Planning and M&E units established as a unit Organogram used from the carps report.



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	developed	frameworks in place.	<p>b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of appointment)</p> <p>c) Budget is dedicated for both planning and M&E(check either departmental /consolidated budget)</p>	Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	<p>Nos. a-c complied with</p> <p>A: 1 point B: 1 point C: 1 point</p>		<p>SOFT COPY</p> <p>B) M&E officer appointed. appointment letter dated 14th December 2015, with JD and IPPD data sheet, JAMES MWITI KIRIA THERE WAS NO designated focal point for planning and M&E in each line ministry</p> <p>C)There was a dedicated Budget for both planning and M&E at Ksh4.96M in FY 2017/18</p>
2.2		County M&E Committee in place and functioning	<p>County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).</p> <p>Minutes & appointment letters</p>	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	<p>Maximum: 1 point</p> <p>Compliance: 1 point.</p>	1	<p>County M&E Committee meets and availed appointment letter dated 5TH FEB 2018</p> <p>Minutes availed dated 28TH JUNE 2018, 18TH SEP 2017 AND 28TH MARCH 2018</p> <p>REF.DOC CGTN/013/KRA2/2.2</p>
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to structure of CIDP guidelines issued by MoDA</p> <p>b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;</p> <p>c) Annual financing</p>	<p>CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7).</p> <p>Compare annual financing requirement with the total resource envelope for the current year.</p>	<p>Maximum: 3 points</p> <p>1 point compliance with each of the issues a,b,c</p> <p>A: 1 point B: 1 point C: 1 point</p>	3	<p>A) CIDP: adheres to structure of CIDP guidelines issued by MoDA with 8 chapters</p> <p>B) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators</p> <p>C) ADP COSTING for FY 2017/18 was=KSH3,355,160,639B FY 2016/17 county revenue</p>



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			requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.				was=3,757,410,000B =89% Full implementation of CIDP does not exceed 200%
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1 st 2016 in accordance with required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1 st . Check the ADP against the PFM Act Maximum: 4 points Compliance a): 1 point. b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.	2	A) Duly prepared ADP for 2017/18 was submitted to Assembly by 29 September 2016 LATE SUBMISSION Ref.Doc: CGTN/013/KRA2/2.4 B) ADP contains 5 out of 7 issues mentioned in the PFM Act
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10	Maximum: 2 points Linkages and within the ceiling: 2 points	0	There was a clear Linkage between CIDP, ADP, and Budget. A sample of 10 projects to show the linkage below: 1) REHABILITATION OF BOREHOLES



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				projects and check that they are consistent between the two documents.			2) LAND ADMINISTRATION AND MANAGEMENT 3) COUNTY GREENING PROGRAM 4) SANITARY FOR GIRLS 5) ECDE CLASSES 6) CONSTRUCTION OF FISH PONDS 7) PROVISION OF FARM INPUTS 8) CONSTRUCTION OF VET LAB 9) GRADING AND MURRAMING OF ROADS 10) CONSTRUCTION AND MAINTENANCE OF HEALTH FACILITIES The total costing of the ADP =KSH3,244,769,751 Final budget allocation=KSH4,506,135,122 HENCE THE ADP IS 29%LESS THAN THE BUDGET REF.DOC: CGTN/013/KRA2/2.5 and CGTN/013/KRA1/1.2(d) AND CGTN/013/KRA2/2.4
2.6	Monitoring and Evaluation systems in place and used,	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 c) C-APR includes clear	Check approved C-APR document for the date of submission. Check contents of C-APR and	Maximum: 5 points. a) C-APR produced = 2 points	3	A) County C-APR for 2017/18 was availed REF.DOC: CGTN/013/KRA2.6



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	with feedback to plans		performance progress against CIDP indicator targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)	ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	b) C-APR produced by the end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ARP, the county still qualifies for these points)		B) County C-APR was produced by 31 ST August 2018 REF.DOC: CGTN/013/KRA2.6 C) ADP OF FY 2017/18 WAS NOT INFORMED BY THE CAPR 2016/17. THERE WAS NO CAPR FOR 2016/17. THE COUNTY USED M&E REPORT TO DO THE ADP CAPR FY 2017/18 WAS PROVIDED
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis. eg. flagship project, wide outreach, has full impact assessment reports, mid-term reviews etc.)	Review evaluation reports for at least 3 large projects.	Maximum: 1 point. Evaluation is done for at least three large projects: 1 point.	1	Evaluation of 3 large CIDP projects was done and the reports availed for: 1) ROUTINE MAINTENANCE AND SPOT IMPROVEMENT OF KANGORO-IKUU-RUBATE-RUGUTI ROADS 2) PROPOSED REHABILITATION AND EQUIPPING OF BOREHOLES WITHIN THARAKA NITHI COUNTY 3) PROPOSED LANDSCAPING AND GREENING OF URBAN AREAS-CHUKA TOWN BEAUTIFICATION PROJECT



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2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR2016/17 informing ADP 17/18and budget	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	REF.DOC: CGTN/013/KRA2/2.7 ADP FOR FY 2017/18 IS NOT INFORMED BY THE CAPR 2016/17 REF.DOC: CGTN/013/KRA2.6
C Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Review approved staffing plan Review capacity Building Assessment / CARPS report <i>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i> Targets met within +/- 10 %. Check for Letters, minutes	Maximum 3 points: First self-assessment: a = 2 points, b = 1 point c= NA. <i>Future ACPAs:</i> a=1 point, b = 1 point, c = 1 point	0	A)The county does not have an approved staffing plan in place B)N/A C)N/A
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; <i>2nd ACPA: all heads of units;</i> <i>future ACPAs: all staff</i>	Review job descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks.	Maximum score: 4 points All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	2	A) Job descriptions in place and was availed in the scheme of service adopted from the National Government SOFT COPY B)Skills and competency frameworks not in place



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			<p>(sample check))</p> <p>b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; 2nd ACPA: all heads of units; future ACPAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	Review appointment, recruitment and promotion records			<p>C)THE CPSB AVAILED A STATUS REPORT ON RECRUITMENT, APPOINTMENT, AND PROMOTIONS FOR FY 2017/18</p> <p>REF.DOC CGTN/013/KRA3/3.2(C)</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	Maximum score: 5 points. ³ a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for	0	Staff appraisal process was not developed
			b)Performance contracts developed and operationalized for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point	0	Performance contracts developed but not operationalized.

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



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			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: 1 point	0	No service re-engineering was undertaken
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point	0	No RRI was undertaken
D	Key Result Area 4: Civic Education and Participation - A citizenry that more actively participated in county governance affairs of the society Max score: 18 points						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly	County Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met	Maximum 3 points. CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	0	A) CE units were NOT formed B)There is no dedicated staff in place C)There is no CE budget line D) Curriculum developed BY MINISTRY OF DEVOLUTION AND PLANNING 2016 REF.DOC CGTN/013/KRA4/4.2 E)Tools and methods for CE were not outlined
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	0	Evidence of roll-out of civic education activities was availed. The county undertook UN programed civic education activities incorporated during public participation meetings REF.DOC: CGTN/013/KRA4/4.2



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				report(s) as a condition for availing points on this.			
4.3	Counties set up institutional structures & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	Maximum 2 points. a) Compliance: 1 point. b): Compliance: 1 point.	1	The county used notices in newspapers and notice boards, town hall meetings as well as the website as channels of communication for public participation meetings https://www.tharakanithi.go.ke/support/
			b) Counties have designated officer in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)		1	Counties have a designated officer in place appointment letter dated 15 th December 2017, KARAMBU NKONGE
4.4	Participatory planning and budget forums held	Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.	Maximum 3 points. All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	2	A) Participatory planning and budget forums were held. Reports and attendance lists were availed as evidence REF.DOC: CGTN/013/KRA4/4.4 B) Mandatory citizen engagement was held beyond the budget forum REF.DOC: CGTN/013/KRA4/4.4 C) There was Evidence that forums were held and structured
			b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and	Review the list of attendances to establish that the representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents			



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			<p>stakeholder mapping in public participation guidelines issued by MoDP.eg. lists of attendance have a governor, CECs, NGOs, Professional bodies etc</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>to identify links. Feedback reports/minutes of meetings where feedback provided to citizens</p>			<p>D)There was no Evidence of input from the citizens to the plans</p> <p>E)There was no Evidence of input from the citizens to the plans</p> <p>F)Feed-back to citizens on how proposals have been handled was availed</p> <p>REF.DOC: CGTN/013/KRA4/4.4</p>
4.5.		Citizens' feedback	Citizens' feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	Maximum points: 1 Compliance: 1 point.	0	Citizens' feedback on the findings from the C-APR was not done
4.6		County core financial materials, budgets, plans, accounts, audit	<p>Publication (on county web-page, in addition to any other publication) of:</p> <p>i) County Budget Review and Outlook Paper by</p>	<p>PFM Act sec 131. County Act, sec. 91.</p> <p>Review county web-page to see if copies of each document are available at the time of self-</p>	Maximum points: 5 9 documents available: 5 points 7-8documents	1	From the county website, https://www.tharakanithi.go.ke/sup-port/ the following are the documents uploaded and not uploaded: 2 DOCUMENTS WERE UPLOADED



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
		reports and performance assessments published and shared	1 st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28 th feb 2018 passed by the county assembly iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter 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	assessment <i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i>	available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.		ON THE WEBSITE County Budget Review and Outlook Paper was UPLOADED Fiscal Strategy Paper was UPLOADED
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	0	All bills introduced by the county assembly were not uploaded on the website THARAKA NITHI PUBLIC PARTICIPATION BILL 2014 WAS



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			passed. within the fy2017/2018				AVAILED REF.DOC CGTN/013/KRA4/4.7
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)							
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	<p>The % of planned projects (in the ADP) implemented in last FY according to completion register of projects</p> <p>(quarterly project reports, certificate of completion)</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Average implementation progress across sampled projects.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>Maximum 4 points (6 points in the first two AC&PAs)</p> <p>More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p> <p>An extra point will be 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</p>	6	<p>Sample OF 10 larger projects with completion status from 3 departments:</p> <ol style="list-style-type: none"> 1) CONSTRUCTION OF BUILDING OF KMTC MULTIYEAR =96% 2) CONSTRUCTION OF MODERN OUTPATIENT BLOCK AT CHUKA MULTIYEAR =98% 3) STAND BY GENERATOR AUTOMATIC GATUNDA SUB COUNTY HOSPITAL=100% 4) COUNTY BRANDING ROAD SIGNS AND BILBOARD-BS8M=94% 5) GREENING PROGRAM MARKET SCHOOLS HILLS AND OTHER PUBLIC PLACES =94% 6) WASTE MANAGEMENT PURCHASE OF GARBAGE COLLECTION TRUCK-100% 7) CHUKA TOWN PAVING AND PARKING LOT-=100% 8) TOWN CIVIL WORKS PAVING HAWKER SHADES AND GRADING OF TOWN ROADS-100% 9) ELECTRIFICATION OF KATANGASHINI-=99%



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
					points/6 respectively in the first two AC&PA).		10) REVENUE AUTOMATION SYSTEM-100% Average implementation progress across sampled projects= 98% REF.DOC: CGTN/013/KRA5/5.1
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). Project Completion Certificates	A 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 budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports. Compare actual costs of the completed project with original budgeted costs in the ADP/budget.	Maximum 5 points More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	5	Project Completion Certificates for 3 projects given: 1) SPOT IMPROVEMENT FOR NGURUKI KIENI KANINI MURAGARA KAARE ROAD 2) ROUTINE MAINTENANCE AND SPOT IMPROVEMENT FOR KIBUGUA, MAGENKA, ITUGURURU ROAD 3) ROUTINE MAINTENANCE AND SPOT IMPROVEMENT FOR KATHARAKA, MUKUI, MUUMBONI ROAD REF.DOC: CGTN/013/KRA5/5.2 A sample of 10 larger projects of various size from a minimum of 3 departments 1) CONSTRUCTION OF BUILDING OF KMTc MULTIYEAR BS=KSH21M CS=KSH2,0169,476 =95%



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							2) CONSTRUCTION OF MODERN OUT PATIENT BLOCK AT CHUKA MULTIYEAR BS=KSH23M CS=KSH22,608,874M =95% 3) STAND BY GENERATOR AUTOMATIC GATUNDA SUB COUNTY HOSPITAL BS=KSH500,000 CS=KSH498,236 =98% 4) COUNTY BRANDING ROAD SIGNS AND BILLBOARD BS=KSH8M CS=KSH7,532,808 =88% 5) GREENING PROGRAM MARKET SCHOOLS HILLS AND OTHER PUBLIC PLACES BS=KSH5M CS=KSH4,685,843 =94% 6) WASTE MANAGEMENT PURCHASE OF GARBAGE COLLECTION TRUCK BS=KSH3M CS=KSH3M =100% 7) CHUKA TOWN PAVING AND



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							PARKING LOT BS=KSH8M CS=KSH8,694,444 =108% 8) CHOGORIA TOWN CIVIL WORKS PAVING HAWKER SHADES AND GRADING OF TOWN ROADS BS=KSH13,300,000 CS=KSH13,355,576 =104% 9) ELECTRIFICATION OF KATANGASHINI BS=KSH27,800,000M CS=KSH27,451,931 =98% 10) REVENUE AUTOMATION SYSTEM BS=KSH50M CS=KSH49,905,906 =98% REF.DOC: CGTN/013/KRA5/5.2
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations	Maximum 4 points The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance	0	Maintenance budgets for all sampled projects were budgeted for in lump sum but not a single budget lines for specific projects. Hence specific maintenance for specific projects could not be verified REF.DOC: CGTN/013/KRA1/1.12(D)/5.3



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			allocations (sample of min. 5 larger projects).	have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	allocations for 2-3 years after 4 points 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.		
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: 3 points All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	3	A Sample of 10 projects that reveal whether environmental reports have been produced include: 1) MANAGEMENT ASSESSMENT FOR PROPOSED WASTE MANAGEMENT SITE AT CHUKA TOWN REF NO.TN/350/36/6 NEMAREPORT 2)TARMACKING OF MITHERU KANUA ROAD IN THARAKA NITHI NEMA/PR/TNH/5/2/586 3) SOLID WASTE MANAGEMENT SITE PLOT NO MAREMBO /RIANTHIGA/159 AT KAIRINI IN KITHANGANI LOCATION NEMA/PR/5/2/18.790 4) PROPOSED GACEE NTHINKURU IRRIGATION SCHEME IN KITHIGIRI SUB-LOCATION IN MARIMANTI WARD NEMA/PR/TNH/5/2/597



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							5) PROPOSED SPRING IMPROVEMENT & PROTECTION PROJEC IN MUGUI SCHOOL NEMA/PR/TNH/5/2/595 6) WASTE MANAGEMENT ASSESSMENT FOR PROPOSED WASTE MANAGEMENT SITE AT PLOT NO.MAREMBO/RIANTHIGA/159 AT KAIRINI NEMA/PR/5/2/18.790 7) KANWA WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/657 8) MURIGI NTUMBARA WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/656 9) KIAMURUKIMA WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/658 10) GATUURUNI KAMANYAKI WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/655 REF DOC CGTN/013/MPC8 CGTN/013/KRA5/5.4
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant instruments Environmental Management Assessment, consulted safeguards Prepared: Social and Plans, Impact RAP, etc. upon,	Sample 5-10 projects	Maximum points: 2 points All 100 % of sample done in accordance with the framework for all projects: 2 points	2	A sample of 5 Projects listed below that followed EIA /EMP procedures: 1) KANWA WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/657 2) MURIGI NTUMBARA WATER SUPPLY PROJECT



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)	
			cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.		80-99 % of projects: 1 point		NEMA/PR/TNH/5/2/656 3) KIAMURUKIMA WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/658 4) GATUURUNI KAMANYAKI WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/655 5) KAATHANJE WATER SUPPLY PROJECT NEMA/PR/TNH/5/2/659 REF.DOC CGTN/013/MPC8	
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA (N/A)					
					Total Maximum Score: 100 points.	49		



5.0 Challenges In The Assessment

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

- Most documents from departments could not be accessed easily hence wasting a lot of time back and forth. This, therefore, indicated poor records management system;
- The self-assessment tool was not shared with all sectors prior to the assessment. This derailed the speed of the exercise as most officers were not aware of the documents that were to be submitted for evidence;
- The maintenance budget was not singled out for every project. It was a lump sum amount. The officers complained that it was not possible to single out the projects maintenance budget because it catered for unforeseen maintenance hence was utilized on a needs basis;
- The planning department was overwhelmed. They handled planning functions, M&E, CE, and Public Participation as well as complaints handling. As a result, some functions were not effectively executed, e.g. Civic Education.

5.1 Observations

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

5.2 MAC's

The CB plans implementation was delayed due to delayed disbursements

5.3 MPC's Issues

The following observations were made:

- The audit opinion was punitive. It should carry the same weight score as other measured indicators;
- Maintenance budget for each completed project cannot be singled out in the IFMIS budget as required in the tool;
- The consolidated budget prepared in IFMIS is only consolidated as a single budget containing each departmental budget. For them to do a single consolidated budget it needs to be excel disadvantaging those that have moved away from excel to SCOA.

5.4 PMs

KRA 1: Public Finance Management

- Need clarification and guidelines on CAPR preparation;
- KRA 1.2 needs review. The dates quoted do not match with PFM Act, 2012. Specifically part (b). "County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County



assembly 7 days after the CEC has approved it but no later than 15th October 2016”
The interpretation from PFM Act, is 14 days, not 7 days as indicated in the tool.

KRA 2: Planning and Monitoring & Evaluation

- Maintaining the PBB budget for FY 2017/18 online yet it is already overtaken by events;
- The C-ARP was a document that was prepared at the same time with the ADP for that particular FY hence it was hard for it to inform the ADP.

KRA 3: Human Resource.

- Schemes of service are adopted from PSCK. They need to be customized;
- Skills and competency frameworks did not meet the standards
- The CPSB does not use staffing plans in recruitments and promotion

KRA 4: Civic Educations and Participation

- Structuring citizen participation platform;
- Need to build capacity on the importance of this function as an independent functional unit.

KRA 5 Investments and Social Environment Performance

- No Citizens awareness on EMCA Act 2012;
- Maintenance budget could not be determined as a single budget line
- Lack of Projects completion register;
- Record keeping is a challenge since NEMA is a separate entity;
- It was extremely expensive to do projects audits.



6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none">• Audit• Revenue automation• Monthly reports are produced when requested for by management because they are in the system but not as a monthly practice
KRA 2	Planning &M&E	<ul style="list-style-type: none">• CAPR development• Record Keeping
KRA 3	Human Resource Management	<ul style="list-style-type: none">• CPSB and Recordkeeping• Staffing plans• Skills and competency framework development
KRA 4	Civic Education	<ul style="list-style-type: none">• Citizen feedback mechanism• Structuring public participation• Complaints handling mechanisms
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none">• Environmental and social Audits



7.0 LIST OF PARTICIPANTS

NAME	DESIGNATION	CONTACT
DOROTHY NAIVASHA	CEC FINANCE AND ECONOMIC PLANNING	0728710490
JAMES MWITA	COUNTY M&E OFFICER	0721236961
ALEX MURATHA	ADMIN/HR OFFICER(FOCAL PERSON)	0723488736
ZEPHANIAH MBAKA	CO-FINANCE AND ECONOMIC PLANNING	zrmbaka@gmail.com
PETER GAKURU	AG. HOAU	0723220547
ELOSY MATTI	COUNTY ENVIRONMENT OFFICER	0718739764
ANN NKONGE	ECONOMIST/STATISTICIAN	0724069903
EMILY MKATAA	PROCUREMENT OFFICER	Nkatha.emily@gmail.com
RICHARD KIMANI	FINANCE OFFICER	rwkimani@hotmail
HUMPHREY KINYUA	DIRECTOR F&EP	hkgitonga2015@gmail.com
FAITH KENDI	INTERNAL AUDITOR	njagifa@gmail.com
STEVEN KIMATHI	SUPPLY CHAIN MANAGEMENT OFFICER	0716661934
KABURU LAWRENCE	HEAD OF BUDGET	0722444104
MOSES MWATHI		0729764737
STEVEN MITUGO		0722393993



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING FOR ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THARAKA NITHI COUNTY GOVERNOR'S BOARDROOM ON 21TH NOVEMBER 2018, FROM 9:40 AM TO 10.15AM

MEMBERS PRESENT

COUNTY TEAM:

- | | |
|---------------------------|--|
| 1. MS. DOROTHY NAIVASHA | CEC FINANCE & ECONOMIC PLANNING |
| 2. MR. ZEPHANIAH R. MBAKA | CO-FINANCE & ECONOMIC PLANNING |
| 3. MR. ALEX M. MURATHA | COUNTY FOCAL PERSON |
| 4. MR. JAMES MWITE | COUNTY MONITORING & EVALUATION OFFICER |
| 5. MS. ELOSY K. MATTI | COUNTY ENVIRONMENT OFFICER |
| 6. MS. ANN K. NKONGE | ECONOMIST/ STATISTICIAN |
| 7. MS EMILY M. NKATAA | PROCUREMENT OFFICER |
| 8. MS. RACHEL KIMANI | FINANCE OFFICER & BUDGET |

MINISTRY OF DEVOLUTION AND ASAL

- | | |
|--------------------|---------------------|
| 1. DR. ANN MUCHIRI | MODA REPRESENTATIVE |
|--------------------|---------------------|

PRESTIGE MANAGEMENT SOLUTIONS (PMS) TEAM

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

AGENDA:

1. Preliminary
2. Introduction
3. MODA Representative remarks
4. Brief on ACPA expectation
5. Adjournment

MIN: 1/21/11/2018: PRELIMINARY

The meeting was called to order by the County CEC Finance and Economic Planning Ms. Dorothy Naivasha at 9. 40 AM. This was followed by a word of prayer from Ms. Ann Karambo.

MIN: 2/21/11/2018: INTRODUCTION

After the prayer, a brief introduction of members present with their respective designations followed. The chair, Ms. Dorothy Naivasha -CEC; Finance and Economic Planning, thereafter gave her remarks by welcoming everyone present. She acknowledged the presence of the representative from MoDA, Dr. Jane Muchiri and the entire PMS team lead by Ms. Linet Mavu. The chair stated that Tharaka Nithi was ready for the exercise hence assured her cooperation during the entire assessment period. She later handed over the program to the county focal person Mr. Alex Muratha



to take over the meeting. The focal person welcomed the MoDA representative and PMS team as well as the county officials. He called upon Dr. Ann Muchiri to take over the meeting.

MIN: 3/21/11/2018: MODA REPRESENTATIVE REMARKS

Dr. Jane Muchiri appreciated the Tharaka Nithi County Government officers for the warm welcome and further thanked the chair for hosting the courtesy call in her office. Dr. Jane explained her role in the exercise as a link person between the county and the PMS consultant. She urged the county to give maximum cooperation to the consultant and pointed out that the assessment is evidence-based. She also reminded the county that the funds belong to the people of Tharaka Nithi hence there is a need to produce relevant documents on time. She later asked Ms. Linet Mavu the team leader to take over the meeting.

MIN: 4/9/11/2018: BRIEF ON ACPA EXPECTATIONS

The team leader, Ms. Linet Mavu expressed her appreciation for the warm welcome to Tharaka Nithi County Government and for the opportunity to conduct an assessment in the institution. She introduced the assessors.

She took the members through the three-day program and the expectations. Members were requested to cooperate in carrying out the entire exercise and emphasized on the need to keep time in delivery of the required documents. She emphasized that this was an assessment and not an audit and therefore an opportunity to learn from the exercise. The team leader called upon members to attend the exit meeting which would be held on 23rd November 2018 being the third day as per the program.

MIN: 5/9/11/2018: ADJOURNMENT

There being no other business, the meeting was adjourned at 10:15 am. The team proceeded to collect the required documents for the assessment.

Minutes confirmed by:

- 1) Name– Secretary, PSM
Signature: _____
Date: _____

Minutes confirmed by:

- 1) Name: Ms. Linet Mavu – Team Leader, PSM
Signature: _____
Date: _____
- 2) Name: Dorothy Naivasha – CEC, Finance, and Economic Planning, Tharaka Nithi County Government
Signature: _____
Date: _____



8.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES OF THE EXIT MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT HELD AT THARAKA NITHI COUNTY GOVERNOR'S BOARDROOM ON 23RD NOVEMBER 2018, FROM 3:00 PM TO 4:00 PM

MEMBERS PRESENT:

THARAKA NITHI COUNTY GOVERNMENT

- | | |
|--------------------------------|---------------------------------|
| 1. MR. ZEPHANIA MBAKA | CO-FINANCE & ECONOMIC PLANNING |
| 2. MR. ALEX M. MWARATHA | AD/HRM KDSP FOCAL PERSON |
| 3. MR. PETER M. GAKURU | T.N.C |
| 4. MR. HUMPHREY GITONGA KINYUA | T.N.C.G |
| 5. MS. ELOSY K. MATTI | T.N.C.G |
| 6. MS. ANN KARAMBU NKONGE | ECONOMIST/STATISTICIAN |
| 7. MR. STEPHEN | SUPPLY CHAIN MANAGEMENT OFFICER |
| 8. MR. LAURENCE MICHENI | HEAD OF BUDGET |

PRESTIGE MANAGEMENT SOLUTIONS (PMS) LTD TEAM

- | | |
|------------------------|-------------|
| 1. MS. LINET MAVU | TEAM LEADER |
| 2. MS. SARAH NYABWENGI | ASSESSOR |

ABSENT WITH APOLOGY

- | | |
|-------------------------|---------------------------------|
| 1. H.E. MUTHOMI NJUKI | GOVERNOR THARAKA NITHI COUNTY |
| 2. MS. DOROTHY NAIVASHA | CEC FINANCE & ECONOMIC PLANNING |
| 3. MR. NICHOLAS LEINA | (PMS) ASSESSOR |

AGENDA:

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

MIN: 1/19/11/2018: PRELIMINARY

The meeting was called to order by Mr. Alex M. Muratha – KDSP County Focal person, at 3:00 pm. This was followed by an opening prayer from Ms. Elosy K. Matti – County Environment Officer. The KDSP Focal Person expressed his gratitude for the great level of commitment and cooperation showed by both the county officers and Prestige Management Solution consultants during the exercise. He handed over the meeting to Mr. Zephania Mbaka - CO-Finance & Economic Planning who gave an apology of the County Governor H.E. Muthomi Njuki, and for Ms. Dorothy Naivasha – CEC Finance & Economic Planning. He also noted that they took the exercise very seriously and were expecting the consultants to give them feedback. He thereafter welcomed the Team Leader, Ms. Linet Mavu of PMS to take over the meeting.



MIN: 2/19/11/2018: REGISTRATION

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

MIN: 3/19/11/2018: RECAP OF ASSESSMENT PROCESS

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

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

RECAP OF ASSESSMENT PROCESS

She noted the following:

On the MACs-the funds were not yet used.

MPCs-CB plan for FY 2017/18 was updated, annual planning documents available and on the website, procurement plan available, core staff in place advised to enhance their capacity, the environment had documents and the focal person in place, complain center was weak no system in place hence recommended that it needs more capacity.

KRA1 - Program based budget was availed; Revenue automation needed to be enhanced. Most of the documents were not uploaded on the county website. The financial statements were prepared in IPSAS and asset register available. However the audit committee was not yet in place, the value of audit queries was 20%. On IFMIS, 22 steps done thus they needed to work on the three remaining. The audit reports were not submitted to PPRA. There was a late submission of the first Quarterly reports to NT. These were areas that needed improvement.

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

KRA3 - Staff appraisal not implemented in 2017/2018. Similarly, Service re-engineering and RRI were not implemented. Other areas that were not implemented included staffing plans and the skills and competency framework for the county.

KRA4 - The civic education unit was not fully established, no planned programs or schedules, no citizen feedback, documentation or to show a response to complaints, C-APR report was not availed to the public nor was the publication of documents done on the website.

KRA5 - The projects were well budgeted for and proof of completion rates availed. However, there were no audit reports for completed of the project.

The team leader also addressed challenges encountered and areas of improvement which included the need for uploading of approved documents in the website. Ms. Mavu said that it is quite commendable of the officers as it gave an opportunity for improvement moving forward. She an apology from Mr. Nicholas Leina who went home due to the loss of his father.



MIN: 4/19/11/2018: RESPONSES AND COMMENTS

Mr. Alex M. Muratha the County Focal person appreciated the KDSP team for their cooperation during the three-day exercise. He also promised to work towards better performance of Tharaka Nithi County in the next assessment. He promised to improve on the areas that had been addressed and they will be doing a regular assessment. They sent condolences to Mr. Nicholas Leina for the loss of his father.

MIN: 5/19/11/2018: SIGNING OF SUMMARY REPORT

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

MIN: 6/19/11/2018: RESPONSES AND COMMENTS

The County Focal person Mr. Alex M. Muratha asked members for questions or comments to be raised before the adjournment. The members expressed their gratitude to the PMS team. They appreciated the teams' spirit and noted the challenges and areas of improvement as noted by Ms. Mavu. They expressed the assessment as an opportunity for them to rate themselves in areas that needed improvement.

The C.O appreciated the exercise and noted that the exercise was very useful to the county and promised that they were going to work harder for the benefit of the citizen. He also noted that they were learning and they are improving. He noted that the audit committee was in the process and members were already appointed. Finally, he promised that they would be able to absorb the grant in due course. He passed his condolence to Leina, one of the assessors in absence for the loss of his father. The focal person was satisfied with the process and called on members to work together for the benefit and prosperity of the county.

MIN: 7/19/11/2018: ADJOURNMENT

There being no other business the meeting was adjourned at 4:00 PM with a word of prayer from the County Focal person Mr. Alex M. Muratha

Minutes prepared by:

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

Signature: _____

Date: _____

Minutes confirmed by:

1. Name MRS. LINET MAVU – TEAM LEADER, PMS LTD

Signature: _____

Date: _____

2. Name: MR. ALEX M. MURATHA - KDSP FOCAL PERSON, THARAKA NITHI COUNTY

Signature: _____

Date: _____



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

**For Contact Information:
Ministry of Devolution and ASAL
State Department of Devolution
6th Floor, Teleposta Building
P.O. Box 30004-00100
NAIROBI.**