



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

KISII COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:
26th November- 28th November 2018



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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS-	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CBROP	-	County Budget Review and Outlook Paper
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGKIS	-	County Government of Kisii
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CoB	-	Controller of Budget
CoG	-	Council of Governors
CPG	-	County Performance Grants
CRA	-	Commission on Revenue Allocation
CS	-	County Secretary
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
ESMP	-	Environmental and Social Management Plan
ESIA	-	Environmental and Social Impact Assessment
FS	-	Financial Secretary
FSP	-	Fiscal Strategy Paper
FY	-	Financial Year
IA	-	Internal Audit
ICT	-	Information Communication Technology
IFMIS	-	Integrated Financial Management Information System



IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KENAO	-	Kenya National Audit Office
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODA	-	Ministry of Devolution and ASAL
MPC	-	Minimum Performance Conditions
MoV	-	Means of Verification
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
OAG	-	Office of Auditor General
OSR	-	Own Source Revenue
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
PM	-	Performance Measures
POM	-	Programme Operation Manual
POS	-	Point of Sale
RAP	-	Resettlement Action Plan
RRI	-	Rapid Results Initiative
WB	-	World Bank



ACKNOWLEDGMENT

The consulting team from Prestige Management Solutions Ltd wishes to thank the County Government of Kisii, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. The assessment team thanks all County Government of Kisii Senior Officials and staff led by H.E. Governor H.E Governor James Ongwae, H.E Deputy Governor Joash Maangi, County Secretary, Mr. Patrick Lumumba, CECM Public Service, Dr. Bichanga Walter Okibo, and CECM Finance, Mr. Moses Onderi for their overwhelming support their fruitful contributions to the 2017/2018 Annual Capacity and Performance Assessment (ACPA) exercise for the County Government of Kisii.

Finally, we want to acknowledge and appreciate the CGKIS KDSP Coordinator Mr. John Angasa, all KRA Focal Persons for Public Finance Management, Planning and M&E, Human Resource management, Civic Education and Public Participation, Environment & Social Safeguards and all key County officials for their guidance and immense support during the 3 days while undertaking the 2018 ACPA.



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 Public Finance Management, Planning and Monitoring & Evaluation, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and ASAL (MoDA), State Department of Devolution subsequently commissioned Prestige Management Solutions to carry out an Annual Capacity and Performance Assessment (ACPA) for all forty-seven counties. The implementation of NCBF is supported by both the national government and development partners including the World Bank.

The ACPA is a determinant for the Counties that comply with Minimum Access Condition, Minimum Performance Condition and Performance Measures. The ACPA Core Result areas of Assessment are Public Finance Management; Human Resource Management; Planning, Monitoring and Evaluation; Civic Education & Public Participation and Investment implementation, Social & Environmental Performance.

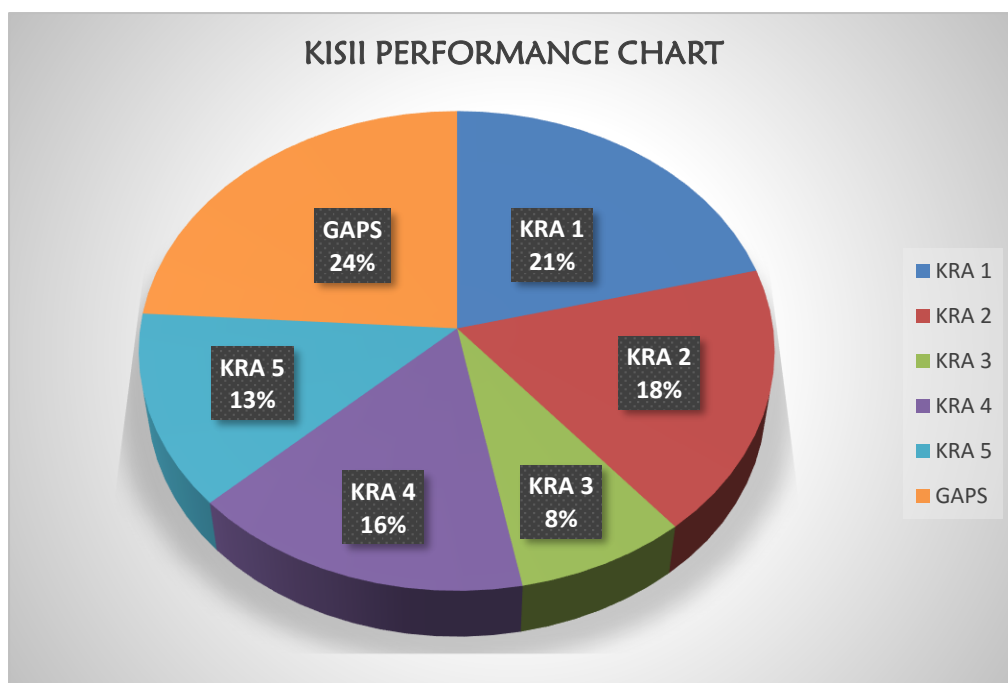
In preparation for the assessment process, MoDA carried sensitization training for the assessment teams for them to acquaint themselves with the ACPA process and the tools for undertaking this important task. This was followed by pilot testing that was undertaken in four selected counties of Mombasa, Nyeri, Isiolo, and Bungoma.

This report documents the key issues that arose during the 2018 ACPA assessment of the County Government of Kisii. The report captures the assessment process, the Key achievements and scores in three key areas namely Minimum Access Conditions (MAC), Minimum Performance Conditions (MPC) and Performance Measures (PM). The report also includes key challenges, weaknesses, and lessons learned.

Table1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	The CGKIS complied with all the MACs.
MPC	CGKIS has met all 9 MPCs, The audit opinion was Qualified

ACPA Measure	Outcome	Score
PM	KRA 1: Public Financial Management	21
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	8
	KRA 4: Civic Education and Public Participation	16
	KRA 5: Investment implementation and Social& Environmental Performance	13
	SCORE OVER 100	76



Achievements

As illustrated above, the County Government of Kisii performed fairly well in most key result areas. The areas that CGKIS performed highly include all indicators under PMCs and PMs. The County performed exemplary well in public financial management, Planning, Monitoring & Evaluation, Human Resource Management, and Civic Education & Public Participation.

Weaknesses

Some of the weak areas noted are:

- Internal Audit Committee for FY 2017/2018 not in place.
- Internal audit reports are departmental and are not consolidated
- County has an updated asset register however no evidence for annual asset inspection.
- CGKIS uses 18 IFMIS procurement steps out of the requisite 25 steps
- ADP does not contain all issues from A-H in PFM Act; an overall of only 5/8 issues met
- County has an approved staffing plan in place, with annual targets however the annual targets were not met.
- No evidence of RRI undertaken in FY 2017/2018
- Performance contracts have been developed and operationalized for 2018/2019 however the same was not signed in FY 2017/2018
- No evidence of quarterly consolidated reports for complaints.
- Lack of a communication protocol on complaints to management.
- No maintenance budget for specific projects,- maintenance budget is lumpsum
- The county does not have a budget for environmental impact assessment for key development projects.
- No budget for annual environmental audits/screening.



Challenges

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

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- At the time of undertaking the 2018 ACPA, most key county officials were busy with the development of supplementary estimates.
- Internet connectivity at Kisii county offices was very limited.

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, and Activities

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

- i) Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The 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) **Entry Meeting:** The assessment team held an entrance meeting with CGKIS Officials led by CEC Member for Dr. Bichanga Walter Okibo, CECM Public Service. The entry meeting was attended CECMs, COs, and Directors of most departments. The meeting was also attended by the KDSP Focal Persons and all the focal persons for the five KRAs for the CGS. The purpose of the entry meeting was for the assessment team to be introduced, share the purpose of the ACPA, and agree on the 3 days action plan with county officials.
- b) **Data Administration:** The assessment team undertook the administration of the ACPA by capturing the evidence for MAC, PMCs, and PMs as defined by the means of verification in the tool. The assessment was done in 3 days starting from Monday 26th November and finalized by close of business on Wednesday 28th November 2018.



- c) **Exit Meeting:** The assessment team held an exit meeting with the CGKIS officials led by H.E Deputy Governor Mr. Joash Maangi and attended by key officials. The exit meeting was used for sharing preliminary findings which include identified gaps for MPCs, PMs for each of the 5 KRAs.

Time plan

Activity	26 th Nov 2018	27 th Nov 2018	28 th Nov 2018	29 th Nov 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing a draft 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	The Governor signed the participation agreement on 21 st June 2016.
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	The CGKIS has an updated Capacity Building Plan for FY 2017/2018 in the format as per the MoDA guidelines (which were availed to the assessment team). The updated CB was signed by the KDSP focal person and County Secretary on 3 rd July 2018 and 10 th July 2018 respectively as per evidence no CGK/045/MAC2.
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		MET	CGKIS received level 1 grant of Kshs. 50,373,489 for Capacity Building. The grant was used to build capacity in the 5 KRAs as per the following modalities of ACPA program: Equipment; Structured learning; Technical assistance; Guidelines,



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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			Regulations, System Development as per evidence no CGK/045/MAC3
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 2017/2018 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		MET	<p>CGKIS received level 1 grant of Kshs. 50,373,489 for Capacity Building. The grant was used to build capacity in the 5 KRAs as per the following modalities of ACPA program: Equipment; Structured learning; Technical assistance; Guidelines, Regulations, System Development, and Rollout; as follows:</p> <ul style="list-style-type: none"> • PFM: Kshs. 14,245,483 • Planning and M&E Kshs. 10,980,419.34 • HRM Kshs. 7,910,217.32 • Civic Education &PP: 10,365,329.12 • Environment Kshs. 6,872,040.20 <p>A total of kshs. 48,521,189.00 has been fully absorbed in line with the first 4 modalities listed above, the balance of Kshs. 1,852,489 is currently committed to implementing learning and knowledge exchange platform activities as evidenced in the progress report of 2017/2018. This represents 96.32% absorption of the grant as per evidence no CGK/045/MAC3</p>



4.2 Minimum Performance Conditions

The summary of results for Minimum Performance Conditions 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	MET	The Governor signed the participation agreement on 21 st June 2016. The CGKISIS has an updated Capacity Building Plan for FY 2017/2018 in the format as per the MoDA guidelines. The updated CB signed by the KDSP focal person and County Secretary on 3 rd July 2018 and 10 th July 2018 respectively.
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	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	MET	The CGKIS consolidated financial statements for the period ended 30 th June 2017 availed. The National Treasury and OAG acknowledged receipt dated 30/10/2017 as evidence no: CGK/045/MPC2



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		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 end of FY.		
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u> As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	MET	Audit Opinion from OAG is qualified
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	<ul style="list-style-type: none"> CGKIS has an approved CIDP for FY 2013/2017. submission letter on CIDP to the County Assembly on 24th August 2013 ref: KIS/C/TR/BP/2013/1 (02) availed as per evidence no CGK/045/MPC4(1) An approved ADP was also availed as per letter dated 29th Aug 2016 ref: KSI/C/TR/08/2016 (296) as per evidence no CGK/045/MPC4(2)



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					<ul style="list-style-type: none"> Approved 2017/2018 budget also availed as per 26/4/2017 ref KSI/C/TR/14/2017 (225) as per evidence no CGK/045/MPC4(3)
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Project proposals for use of FY 2017-18 Level 2 grants ¹⁾ are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. <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) Review budget progress reports submitted to CoB.	<u>Please have the list of 13 counties</u> that qualified for level -2 grant N.B. The first level 2 grants were granted in FY2017/2018 even though released in early FY18/19	MET	CGKIS received a grant of Kshs. 126,446,505 towards investments projects in July 2018. The grant will be used for upgrading Marani Level IV Hospital as shown below: <ol style="list-style-type: none"> Construction of inpatient block; Kshs. 76,000,000 Laundry block Kshs. 5,500,000 Kitchen block Kshs. 6,000,000 Septic tank and drainage system Kshs. 6,800,000 Equipment Kshs. 32,146,545 The following have been undertaken in preparation for the implementation of the projects as per the investment guidelines: <ul style="list-style-type: none"> - Project design done - Bills of Quantities have been drawn up in line design. Sample advert for tendering has been developed and copy shared with to WB and MoDA

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



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18. <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. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.	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 2017/2018)	MET	A copy of an updated and consolidated procurement plan 2017/2018 availed. The team ascertained that the consolidated procurement plan is a revised copy upon approval of the supplementary budget by the county assembly as per evidence no CGK/045/MPC6
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place: <ul style="list-style-type: none"> • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to 	At the point of time for the ACPA.	MET	CGKIS has the following core staff in place: <ul style="list-style-type: none"> • Procurement officer (Mr. Evans Ntabo) appointed on 2nd January 2018 as per Ref KSI/CG/CS/OA/01/18 VOL. 1 (2). The officer has a bachelor of Arts and Diploma in supplies and



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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>			<p>materials mgt and is a member of Kenya Institute of Supplies Management as per evidence no CGK/045/MPC7(1).</p> <ul style="list-style-type: none"> Accountant (Mr. Lukio Obwoye) appointed on 30th January 2014 by Ref KSI/C/2/264 as Head of Accounting Services. Mr. Onwage has a CPA-K; Msc. Finance and Bcom as per evidence no CGK/045/MPC7(2) Environment officer (Mr. Michael Nyaata) appointed 3rd May 2017 ref: KSI/C/2/15/VOL. 6 (25) holds Bachelor in environmental science from Maseno University as per evidence no CGK/045/MPC7(3) M&E officer (Dir. Strategy, delivery, and project mgt – Mr. Justus Onchieku) appointed 30th Jan 2014 ref KSI/C/2/240 as per evidence no CGK/045/MPC7(4) CGKIS has developed a scheme of service for all cadres of staff have (copy availed). Examples include schemes f service for Environment and natural resource officers; economists. The county has an approved organogram dated 3rd March 2018 ref:



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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>KSICPSB/ADM/MEM./1/3/18 (as per availed memo from Ag. Vice chair CPSB to CS).</p> <ul style="list-style-type: none"> Staff payroll and payslips were reviewed to check for evidence that indeed sampled staff was in employment -see. Procurement officer pay slip availed as per evidence no CGK/045/MPC7(5)
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 ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process</p>	<p>1. Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV: NEMA Certification of subprojects. Relevant county project documents.</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared.</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 202017/2018). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>	MET	<p>1. GCSI uses the EMCA Act national guideline in addressing all issues for environmental and social management system and hence guide investments. Some of the sections ratified and domesticated include grievance redress system and screening. The CGKIS has signed an MoU with NEMA ref KIS/CG/ENV/2017/VOL 1/29 as per evidence no. CGK/045/MPC8(2).</p> <p>The following NEMA certification is sample evidence for CGKIS compliance with an environmental and social management system to guide investments as per evidence no CGK/045/MPC8:</p> <ul style="list-style-type: none"> Cert no. 0046539; Proposed construction of one (1) story building chief's camp area



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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
	(free, prior and informed consultations – FPIC)	<p>(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.</p> <p>MOV:</p> <ul style="list-style-type: none"> Required safeguard instruments prepared and approved by the relevant authorities. Proper land acquisition procedures were followed² <p>5. Operational/functioning County Environment Committee (either set up as</p>	Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual.		<ul style="list-style-type: none"> - Cert no. 0049852; proposed borehole drilling at Kisii County Assembly 2. The CGKIS has designated environmental and social focal persons actively involved in screening and other environmental issues as per letters to MoDA dated 12th November 2017 ref: KSI/CG/ACS/D/11/17 vol. 1 (1) and KSI/CG/ACS/D/11/17 vol. 1 (2) respectively. 3. The team ascertained that CGKIS undertakes projects screening as per availed copies of screening checklists for the following projects as per evidence no. CGK/045/MPC8(3): - Construction of cabros at Serengeti hotel - Construction of walk way DTB Bank - Construction of cabros at the capital hotel-family bank - Construction of market sheds - Construction of walk way credit bank

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>per EMCA or technical committee established by the County Government).</p> <p><u>MoV</u>: Evidence of gazettelement or appointment of members and meeting minutes.</p>			<p>4. The following EIAs reports as evidence that ESIA's are developed for investments:</p> <ul style="list-style-type: none"> - NEMA/PR/KSI/5/2/1329; Proposed borehole for institutional water supply at Musa Nyandusi mixed school - NEMA/ PR/KSI/5/2/1321; Proposed drilling of a borehole at Nyankongo - NEMA/PR/KSI/5/2/1322; proposed residential development at Nyankongo kisi - NEMA/ PR/KSI/5/2/1349; Proposed residential building development. <p>5. CGKIS has an operational / Functioning county environment committees as per gazette notice number 2942, dated 30th January 2018, a copy of appointment letters of members & minutes of the committee were also given as evidence no CGK/045/MPC8 (5).</p>



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9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an Operational Complaints Handling System including:</p> <ul style="list-style-type: none"> Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). <p><u>MoV</u>: Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> formal designation of responsible persons and their functions in complaints handling () standards, guidelines or service charters that regulate how complaints are handled register(s) of complaints and actions taken on them Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. Reports/communication to management on complaints handled Evidence of a feedback mechanism to the 	At the point of time for the ACPA.	MET	<p>CGKIS has an operational complaints handling system.</p> <ul style="list-style-type: none"> A copy of the organogram for complaints handling availed as per evidence no. CGK/045/MPC9(1) CGKIS has set up a county complaints committee of 15 members internal memo dated 28th January 2018 as per evidence no. CGK/045/MPC9(2) The county has designated complaints handling officer Mr. Hillary Matundura appointed on 29th January 2018 as per evidence no CGK/045/MPC(3). Memo for setting up the committee dated 19th Jan 2018 (see copy provided). Letter of appointment of committee members dated 26th January 2018. (see copy provided) The CGKIS has developed rules and regulations to guide the county complaints committee (see copy). Minutes of deliberation of the County complaints Committee dated 15th February 2017 see a copy as per evidence no. CGK/045/MPC9(4) CGKIS has developed guidelines on how to complaints are handled dated May 2016 (see copy). The guideline is adapted from Commission on Administrative Justice A CGKIS Register of complaints in place. Record of complaints is serialized for ease of reference as
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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
		complainant on the progress of complaint. <i>See also County Government Act Art. 15 and 88 (1)</i>			<p>per evidence no. CGK/045/MPC9 (5).</p> <ul style="list-style-type: none"> • There is a complaints form and samples of the forms and actions taken on the complaints. Summary of complaints processed and their determination also availed as per evidence no. CGK/045/MPC9 (6). • Minutes of meetings from complaints committee communicating to management (C.O Public participation) on how complaints are handled as per forwarding letter dated 30th October 2018. • Evidence of feedback mechanism to the complainant on the progress of complaint availed as per letter dated 7/7/2017 ref: 001/07/2017 (cleaning of Mosochi market) and 14/7/2017 ref: 002/07/2017 (county ambulance services) • A copy of complaints handling procedure dated 26th June 2018 availed.



4.3 Performance Measures

The summary of results for Performance Measures 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	The result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management							
Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization, and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	1	a) CGKIS Budget for FY 2017/2018 is Program Based Budget as per the guidelines by the National Treasury. b) CGKIS Budget is developed using Ms. Excel then uploaded into IFMIS Hyperion Module
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and outlook paper – submission by county	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	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.	3	a) CEC member for finance issued a circular to the county government entities dated 24 th August 2016, signed by Dr. Omwancha Migiyo CEC, Fin & Eco. Planning as per availed copy evidence no. CGK/045/KRA1/1.2a. b. County Budget review and outlook paper submitted to CS on 29 th September 2018 ref: KIS/C/TR/BP/2018/1



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after submission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>(01). A cabinet meeting to discuss the same was held on 4th Oct 2018.</p> <p>c. FSP developed in October 2016 and submitted to county assembly on 21st December 2016 Ref: KSI/C/TR/10/2016/ (224). Signed by Dr. Omwancha Migiro CEC, Fin & Eco. Planning as per availed copy evidence no. CGK/045/KRA1/1.2c.</p> <p>d. CEC member for finance submitted budget estimates for FY 2017/2018 to county assembly on 26th April 2017 ref: KSI/C/TR/14/2017/ 225 as per availed copy evidence no. CGK/045/KRA1/1.2d</p> <p>e. CEC member for finance submitted a budget to county assembly on 26th April 2017 as per availed copy evidence no. CGK/045/KRA1/1.2e.</p> <p>f. County assembly passed the budget on 30th June 207 as per availed copy of Hansard report.</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.3		The credibility of budget	<p>a) Aggregate expenditure out-runs compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p> <p><u>Ad b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>	2	<p>a) Actual expenditure for the year 2017/2018 was Kshs. 8, 582, 978, 657 (CBROP pg. 11&14 recurrent and development expenditure analysis) against a budget of 10,028,171,343 (budget pg.3). thus expenditure divide by budget = 86% subtract from 100% hence deviation is (negative) -ve 14.41%</p> <p>b) The average deviation of expenditure for 2017/2018 across the sectors is 12.6 % with deviation per sector as follows:</p> <p>County Assembly Actual Kshs.872,818,693 Budget Kshs.874,401,598 The variance of 0.18%</p> <p>Governor's office Actual Kshs.388,582,023 Budget: 389,,071,079 Variance 0.13%</p> <p>County Administration Actual Kshs. 571,324,715 Budget Kshs.564,210,471 Variance 1.23%</p> <p>Finance &Planning</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>Actual Kshs.810,907,976 Budget Kshs.868,658,904 Variance 6.6%</p> <p>Agriculture Actual Kshs. 303,005,045 Budget Kshs. 494,590,592 Variance 38.7%</p> <p>Health Services Actual Kshs.2,533,884,410 Budget Kshs.2,831,294,250 Variance 10%</p> <p>Environment Actual Kshs. 357,631,477 Budget Kshs. 405,872,760 Variance 11.9%</p> <p>Lands Actual Kshs.186,114,514 Budget Kshs.285,540,088 Variance 34.8%</p> <p>Trade Development Actual Kshs.165,731,325 Budget Kshs.225,551,862 Variance 26.5%</p> <p>Public Works Actual Kshs.814,880,403 Budget Kshs.800,897,569 Variance 1.74%</p> <p>Culture Actual Kshs.115,558,675 Budget Kshs.122,542,932 Variance 5.7%</p> <p>Kisii Town Actual Kshs.62,530,937</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							Budget Kshs.72,580,937 Variance 13.8%
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	2	Total OSR 2017/2018 = 263,333,428 Automated 2017/2018 = 214,441,173 Hence $214,441,173/263,333,428 \times 100 = 81.43\%$ as per evidence no. CGK/045/KRA1/1.4/1.5
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	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	OSR for FY 2015/2016 = 273,316,074 OSR for FY 2016/2017 = 263,333,428 Difference = -9,982,646 Therefore % change is $9,982,646/273,316,074 \times 100 = -3.7\%$. CGKIS had a reduction in OSR revenue between FY 2016/2017 and FY 2017/2018.
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 in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence of publication of summary	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	2	CGKIS prepared 4 quarterly FS reports for FY 2017/2018 and submitted to KENAO as per availed as per evidence no: CGK/045/KRA1/1.6 - 1 st Quarter for the period ended 30 th September 2017 acknowledged receipt by KENAO dated 30 th October 2018 - 2 nd quarterly report for the period ending 31 st



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			b) Summary revenue, expenditure and progress report is published in the local media/web-page.	revenue and expenditure outturns.			<p>December 2017 and FS submitted and acknowledged by KENAO 31st Jan 2018</p> <ul style="list-style-type: none"> - 3rd quarter FS for the period ending 31st March 2018 acknowledged receipt by KENAO dated 30th April 2018 - 4th quarter FS for the period ending 30th June 2018 acknowledged by KENAO 6th Aug 2018 <p>Copies of submission letters to the treasury, controller of the budget also availed.</p>
1.7		Quality of financial statements.	<p>Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include core issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.</p>	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT).</p> <p>Check against the PFM Act, Art. 166 and the IPSAS format.</p> <p>CFAR, Section 8. Check against requirements.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and</p>	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	<p>CGKIS FS in line with IPSAS format. i.e. it contains the following as per evidence no: CGK/045/KRA1/1.7</p> <ol style="list-style-type: none"> 1. trial balance, 2. bank reconciliations linked with closing balances, 3. budget execution report, 4. schedule of outstanding payments, 5. appendix



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				annual report), and if classified as excellent or satisfactory, conditions are also complied with.			
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Income and expenditure statements; 2. Budget execution report, 3. A financial statement including: a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger.	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	Max. 2 points. If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.	2	CGKIS develops monthly financial reports. The monthly reports form the basis of quarterly reports. The monthly reports include: • Income and expenditure statements; • Budget execution report, • A financial statement that captures details of income and revenue; summary of expenditures; schedule of Imprest and advances; and schedule of debtors and creditors; • Bank reconciliations and post in general ledger.
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.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	Max. 1 point. Registers are up-to-date: 1 point. Transitional arrangements: <u>First year</u> : Assets register need only to contain assets acquired by county	1	Gazette notice no. 4370 of 11 th May 2018 established the County Assets and Liability Committee (CALC) to identify verify and validate of the county as per PFM Act Art 149 as per CGK/045/KRA1/1.9. CGKIS has an updated 2017/2018 asset register as per various clusters:



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					governments since their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries		<ul style="list-style-type: none"> - Land and buildings - Motor vehicles - Plant and machinery - Furniture and fittings - Equipment <p>The asset register availed has the following sections:</p> <ol style="list-style-type: none"> 1. Asset code 2. Registration No 3. Asset name 4. Condition 5. Date of purchase 6. Book value etc
Audit							
1.10.	Internal audit	Effective Internal audit function	Internal Audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point.	1	<p>CGKIS prepares quarterly internal audit reports per department. All internal audit reports are shared with Chief Officers of the respective departmental and Governor. The following are samples of the internal audit reports availed as per CGK/045/KRA1/1.10:</p> <ol style="list-style-type: none"> 1. Report of the 1st quarter of FY 2017/2018 dated 9th February 2018 – Department of Admin, Corporate Services and Stakeholders Management ref: KC/IAR/ADMINISTRATIO N/20



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>2. Report for 2nd quarter of FY 2017/2018 dated 11th April 2018 ref: KC/IAR/ADMINISTRATIO N/22</p> <p>3. Report for the 3rd quarter of FY 2017/2018 dated 17th August 2018; ref: KC/IAR/ ADMIN/23</p> <p>4. Report for the 4th quarter of FY 2017/2018 dated 9th November 2018; ref: KC/IAR/ ADMIN/025</p>
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	0	The county had no Internal Audit Committee in place for FY 2017/2018 but has started the process of establishing the Internal Audit Committee as per advert dated 17 th August 2018.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	A review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total	0	The value of audit queries for 2016/2017 was Kshs. 3,169,859,384 against an expenditure of 7,446,605,990. This gives the value of 42.5% audit queries against the total expenditure for FY 2016/2017.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					expenditure: 1 point		
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	0	In 2015/2016 nominal value of audit, queries were Kshs. 1,398,622,982 compared to total 2015/2016 expenditure of Kshs. 6,686,384,583. This gives the value of 20.92% audit queries against the total expenditure for FY 2015/2016 The value of audit queries for 2016/2017 was 42.5% of the total expenditure for FY 2016/2107. There was an increase of 21.58% value audit queries from 20.92% in FY 2015/2016 to 42.50% in FY 2016/2017
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	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	1	Legislative scrutiny of audit 2015/2016 by county assembly done. A report of the report availed as per minutes of public accounts committee held 11 th April 2018 as per CGK/045/KRA1/1.14.
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PFR may incentivize PPRA to	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point;	5	a. CGKIS uses 18 IFMIS steps for procurement out of the requisite 25 steps CGK/045/KRA1/1.15a. b. CGKIS prepares and submits quarterly and



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		thresholds and tender evaluation.	<p>do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large</p>	<p>IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>24-25= 2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>		<p>annual reports to PPRA. Sample report dated 29th June 2018 ref KSI/C/PROC/16/4 (80) evidence no. CGK/045/KRA1/1.15b</p> <p>c. CGKIS adheres to all procurement thresholds for both tenders and quotations as per the following samples evidence no. CGK/045/KRA1/1.15c:</p> <p>Quotations:</p> <ol style="list-style-type: none"> 1. KCG/QT/194/2017-2018; Supply of ICT equipment 2. KCG/QT/RDSM/37/2017-2018; Routine maintenance of Nyabite Market Mosaria road 3. KCG/WKS/QT/83/2017-2018; Proposed Gusii Stadium main pavilion 4. KCG/QT/157/2017-2018; fencing at the Agricultural Training Centre (ATC) 5. KCG/WKS/QT/59/17-18; Proposed renovation and wall partition to county secretary office <p>Tenders:</p> <ol style="list-style-type: none"> 1. KCG/FIN/RFP/01/2017-2018; Consultancy services for scoping, design and documentation of County Integrated Management



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			procurements (2 points)				<p>Information System; ksh. 7,387,800</p> <p>2. KSI/KCG/LHPPUD/T/01/2017-2018; Supply and installation of a solar street light</p> <p>3. KCG/WTR/T/01/2017-2018; Inspection and testing of drilling rig plus pump</p> <p>4. KCG/FIN/T/01/2017-2018; Supply, installation, and configuration of the structures computer network and UCS expansion</p> <p>5. KCG/LHPPUD/T/02/2016/2017; Supply delivery and installation of high mast flood lights</p> <p>6. KCG/T/RDSM/008/2017-2018; Proposed rehabilitation of Kisii main stage –getare road to bitumen.</p> <p>d. CGKIS has adequate and secure storage space with adequate space designated files and utilized.</p> <p>e. Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, availed for the 6</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							projects above
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated to both planning and M&E.	Review staffing structure and organogram. The clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	3	a) CGKIS has a Planning and M&E unit as per the availed organogram b. The planning unit is headed by a Director, The Director of Planning was appointed on 29 th May 2018 ref: KSI/CG/CS/A/05/18 VOL.1 (32). There are thirteen (13) other officers in the Planning Unit. The M&E has headed a Director M&E. The M&E Director was appointed on 30 th January 2014 ref KSI/C/2/240 contract renewed on 13 th Nov 2018. The M&E Director was appointed on 30 th January 2014 ref KSI/C/2/240 contract renewed on 13 th Nov 2018. The M& E unit has 3 officers who work with the Director who also support all other departments in the county as per availed appointment letters as per evidence no. CGK/045/MPC7 b) CGKIS had a dedicated budget for planning and M&E budget was Kshs. 12,850,000 as per evidence no. CGK/045/KRA2/2.1c



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	1	CGKIS has a County M&E Committee appointed on 9 th April 2018. The County M&E Committee has 8 Members and a secretary. Ten (10) Chief Officers are automatic members of the County M&E Committee. Minutes of the Committee deliberations dated 14 th May 2018 and 21 st August 2018 (were availed). The minutes include discussions on issues to do with water projects, roads, state of ECD centers etc as per evidence no. CGK/045/KRA2.2
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDP). See County Act, Art. 108, Art 113 and Art. 149. CIDP guidelines, 2013, chapter 7.	Maximum: 3 points 1 point for compliance with each of the issues: a, b and c.	3	a) CGKIS CIDP for period 2013/2017 adheres to 2013 CIDP guidelines by MoDA. b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators are also included. c) Total revenue 2016/2017 kshs. 10,056,007,665 Total cost for implementation for 2017/2018 ADP was Kshs. 8,572,467,538 Hence the financial requirement for full implementation of CIDP is 85.25% of 2016/2017 CGKIS revenue.
2.4		ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st in	Review version of ADP approved by County Assembly for structure, and	Maximum: 4 points	3	a) CGKIS ADP for FY 2017/2018 was submitted to county assembly on 29 th



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Compliance a): 1 point.</p> <p>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.</p>		<p>August 2016. Evidence Ref: KSI / C/ TR / 08 /2016 (296)</p> <p>b) ADP contains 5/7 issues required by the PFM Act 126,1 i.e.</p> <ul style="list-style-type: none"> Strategic priorities for the medium plan Description of how county government is responding to changes Programmes to be delivered Strategic priorities to which the program will contribute Description of capital development Summary budget
2.5		The linkage between CIDP, ADP, and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of the final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	2	<p>Projects were sampled for linkage between CIDP, ADP and the budget in terms of cost of activities.</p> <p>The projects sampled were in all the key documents the deviation of costing of the final budget is +-10% of the BUDGET</p> <ol style="list-style-type: none"> Green house farming centers Budget = 13.5 M ADP =15 M Variance = 10% ≥ -+10% Street lighting Budget = 130 M ADP =50M



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							<p>Variance = 160% ≥ -+10%</p> <p>3. Market development Budget =65 M ADP =90 M Variance =27% ≥ -+10%</p> <p>4. County roads Budget = 465m ADP =360M Variance =29.1% ≥ -+10%</p> <p>5. Construction of ECDC Budget = 67.5 M ADP =180 M Variance =62.5% ≥ -+10%</p> <p>6. Health facilities Budget = 90 M ADP =250 M Variance =64% ≥ -+10%</p> <p>7. Stadia completion Budget = 45 M ADP =50 M Variance =10% ≥ -+10%</p> <p>8. Water schemes Budget = 205 M ADP =250 M Variance =18%</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>≥ -+10%</p> <p>9. Sub county offices Budget = 15 M ADP =60 M Variance =75% ≥ -+10%</p> <p>10. LAN extension at HQs Budget = 28M ADP =50 M Variance =44% ≥ -+10%</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines.</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p> <p>(N.B. if results</p>	5	<p>a) CGKIS has prepared a C-APR report for FY 2017/2018 dated August 2018 as per evidence no. CGK/045/KRA2/2.6 a-c</p> <p>b) The C-APR was produced in August 2018 within the stipulated timeline (by 30th September)</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review the completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation is done: 1 point.	1	CGKIS has prepared a County Annual Evaluation Report for FY 2017/2018 dated October 2018 as per evidence no. CGK/045/KRA2/2.7. Below are some of the major CIDP projects evaluated: <ul style="list-style-type: none"> • Construction of market shed at Sengera market; contract sum =3,147,340; actual cost =3,147,340; start date =10th May 2018, completed 10th June 2018 • Agriculture food security • Water reticulation • Road development • Health services: actual cost =26,882,929; start date =26th Jan 2018, completed 26th June 2018
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.	Review the two documents for evidence of C-APR informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	The CGKIS C-APR has informed the 2018/2019 ADP as per the below-sampled projects as per evidence no. as per evidence no. CGK/045/KRA2/2.8 1. ICT services pg 17 CAPR and 45 of ADP budget (kshs. 90,234,954) 2. ECDE infrastructure pg 17



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							of CAPR, ADP 43 budget (201,393,098) 3. Credit scheme; CAPR pg 17; ADP pg 43 budget 20,000,000
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?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c = NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	2	a) CGKIS has an approved staffing plan with annual targets dated June 2018. The staffing plan is approved by CPSB as per forwarding letter of the report dated 29/6/2018 ref: KSI/CPSB/HR/APP/3/6/18 as per evidence no. CGK/045/KRA3/3.1a b) Staffing plan was informed by CARPS Report June 2015 and SRC Report (Capacity Assessment and Rationalization of Public Service). Copy of the CARPS report dated 17th June 2015 ref COG/6/36 availed as per evidence no. CGK/045/KRA3/3.1b. c) There was no evidence that the annual targets have been met
3.2	Job descriptions, including skills and	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers/heads of	Job descriptions Skills and competency frameworks.	Maximum score: 4 points All a, b and c: 4 points.	4	a) The CGKIS has developed Job descriptions for all cadres of staff which includes job descriptions for heads of



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	competence requirements		<p>departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	Appointment, recruitment and promotion records	<p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>		<p>departments. Examples sampled Job descriptions are those for COs (as per section 45 of the County Govt Act) for departments of Lands, Housing, Physical Planning and urban development; JD for director lands and housing also availed as per evidence no. CGK/045/KRA3/3.2a.</p> <p>b) CGKIS has developed skills and competency framework as required by PSC dated May 2018 as per evidence no. CGK/045/KRA3/3.2b.</p> <p>c) CGKIS follows the following steps in recruitment, appointment, and promotion of staff and key officials:</p> <ul style="list-style-type: none"> • Requisition • Preparation of indents • Advertisement • Managing application • Shortlisting • Interviews • Data analysis (score sheets) • Selection • Appointment <p>Evidence that county adheres to this steps availed as per recruitment process for</p>



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							<ul style="list-style-type: none"> • Director of water • Sub-county administrators • Chief Officers
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized. b) Performance contracts developed and operationalized c) Service re-engineering undertaken d) RRI undertaken	Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period	Maximum score: 5 points.³ a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for 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 c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled: 1 point	2	a) CGKIS has a performance management system in place. The county has Performance Contracts for higher cadres and Performance Appraisals for staff between job groups J and Q. The formalization of the performance management system was done through a memo dated 17 th April 2018 ref: KCG/ADMIN/VOL.1/182 (copy availed). Copies of Performance appraisals for; <ul style="list-style-type: none"> • Records management officer, • Records Manager, • Sub County Administrator As per evidence no: CGK/045/KRA3/3.3a b) Performance contracts developed and operationalized (as per availed copies) however 2017/18 PCs not signed. Example include PCs Between: <ol style="list-style-type: none"> 1. H.E Governor and CECMS

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



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							<p>of Agriculture, Livestock, Fisheries, and Co-operative Development.</p> <p>2. CEC Energy, Water, Environment and Natural resources and CO Water and sanitation services.</p> <p>3. Chairperson CPSB and Secretary CPSB dated 30/10/2018;</p> <p>4. C.O culture, sports, youth, and social services and Director culture, sports and youth</p> <p>c) Service re-engineering undertaken through revenue automation from Riverbank Solutions - KCB as per evidence no. CGK/045/KRA3/3.3c</p> <p>d) No of RRI</p>
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points	3	a) CGKIS has established a Civic Education Unit as per decree/ mandate setting up and copy of the organogram as per evidence no. CGK/045/KRA4/4.1a. b) The CE unit has dedicated staffing as per appointment letters dated 6 th July 2018 ref; KSI/CG/SPDM/6/1/(97); KSI/CG/SPDM/6/1/(96) and



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			CE outlined.		Only one: 1 point.		<p>KSI/CG/SPDM/6/1/(98) as per evidence no. CGK/045/KRA4/4.1b</p> <p>c) The CGKIS set aside a Budget for CE for FY 2017/2018 of Kshs. 15,100,000 copy of budget availed as per evidence no. CGK/045/KRA4/4.1c.</p> <p>d) CGKIS has a customized civic education curriculum adapted from the MoDA guidelines (copies availed) which include:</p> <ul style="list-style-type: none"> • Civic education trainer's manual for general public 2016, • Civic education trainer's manual for learning institutions 2016. • Civic education work plan 2018/2019 and • Status report on civic education and Civic education program as per evidence no. CGK/045/KRA4/4.1d • The CGKIS has developed a code of regulations and conduct for civic education which CE providers. Some of the CE Tools: handouts; t-shirts, fliers, posters. While CE methods include road shows, structured training,



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							and radio talk shows at Kisii FM. The following tools were availed: citizen handbook for empowering citizens through civic education, fliers on mainstreaming the role of the people in issues of governance as per evidence no. CGK/045/KRA4/4.1e
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	The CGKIS has rolled out a number of CE activities. The CE activities include as per evidence no. CGK/045/KRA4/4.2 <ol style="list-style-type: none"> 1. Gender mainstreaming in ECD centers held on 14th February 2018 2. Civic education on county finance budget bill by AHADI at Nyabikondo and Nyosia villages 3. civic education forum held at Nyonsia village Bogeka Ward on Understanding county budget process; public participation & structure of county government 4. Strengthening partnerships among non state actors and citizens to enhance civic education and service delivery in Kisii 5. Status of civic education



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							and public participation in national and county govt.
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy/procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents.</p> <p>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.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	2	<p>a. CGKIS public participation Act 2015 sets a clear framework for communication on civic education and public participation as per section 24 (1). The framework is further enumerated in the draft policy guidelines dated March 2018, chapter 4 communication and access to information as per availed copy as per evidence no. CGK/045/KRA4/4.3a.</p> <p>b. The CGKIS has in place a designated officer Mr. John Angasa for communication on civic education and public participation appointed on 6th July 2018 ref: KSI/CG/SPDM/6/1 (96) as per availed copy as per evidence no. CGK/045/KRA4/4.3b</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	3	<p>a) The following budget forums were held in 2017/2018 as per availed evidence no. CGK/045/KRA4/4.4a:</p> <ul style="list-style-type: none"> A public hearing on fiscal strategy paper dated 25th October 2016 ref:



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDA.</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>List of attendances, Meetings at ward levels, The link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>			<p>KSI/C/TR/10/2016/ (03) and KSI/P/10/2016(18) dated 31st Oct 2016</p> <ul style="list-style-type: none"> Public participation report on county budget estimates in March 2017 ref: KSI/P/02/2017(14). Public participation forum held at Nyamarambe youth in South Mugirango (copy of the report and attendance list availed) Report of Public participation forum held at Bomachoge Borabu Sub County (copy of the report and attendance list availed) <p>b) Evidence of mandatory citizen engagement /consultations held beyond the budget forum availed as per reports of- hospitality industry stakeholders meeting dated 8th May 2018, Juakali sector stakeholders meeting held on 25th May 2018, and stakeholder meeting with matatu operators on 9th March 2018 as per availed copy evidence no. CGK/045/KRA4/4.4b.</p> <p>c) The forums mentioned in (a)</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>and (b) meet the detailed requirements of PFMA (section 137) on stakeholders. The county has undertaken stakeholder mapping. Examples of stakeholders include: youth groups, women groups, PLWDs, NGOs, civil servants, the business community, and other civil society organizations as per availed copy evidence no. CGK/045/KRA4/4.4c.</p> <p>d) Programmes/Timetable of forums is prepared to ensure that the forums are structured. See availed program for a forum for fiscal strategy paper for FY 2017/2018 copy evidence no. CGK/045/KRA4/4.4d.</p> <p>e) Evidence of input from the citizens to the plans availed as the input was through the county's web portal. for instance, a resident from Kisii Central Mr. Ogega proposed the development of Gusii stadium copy evidence no. CGK/045/KRA4/4.4e.</p> <p>f) Feed-back to citizens on how proposals have been handled availed as per feedback report on public</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							participation forum for Kisii County Finance Draft Bill held at culture hall on 14 th June 2018 copy evidence no. CGK/045/KRA4/4.4f.
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is a feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	1	Evidence of citizen's feedback on the findings from the C-APR/implementation availed as per copy of - Public sensitization and feedback meeting on 2017/2018 CAPR on 19 th Oct 2018 held at Superior academy South Mugirango <ul style="list-style-type: none"> Public sensitization and feedback on 2017/2018 CAPR held at the county culture hall 23/11/2018 copy evidence no. CGK/045/KRA4/4.5
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: <ul style="list-style-type: none"> County Budget Review and Outlook Paper Fiscal Strategy Paper Financial statements or annual budget execution report Audit reports of financial statements Quarterly budget progress reports or other report documenting project 	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points.	3	The following documents were uploaded on the county website: <ol style="list-style-type: none"> County Budget Review and Outlook Paper Fiscal Strategy Paper Annual Capacity & Performance Assessment results Annual progress reports (C-APR) Budget The following documents were not uploaded: <ul style="list-style-type: none"> Audit reports of financial



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			implementation and budget execution during each quarter <ul style="list-style-type: none"> Annual progress reports (C-APR) with core county indicators Procurement plans and rewards of contracts Annual Capacity & Performance Assessment results County citizens' budget 				statements <ul style="list-style-type: none"> Quarterly budget progress reports Procurement plans and rewards of contracts
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	All bills and Acts by CGKIS have published on national gazette and county website. <ul style="list-style-type: none"> Finance Bill 2015 The Kisii County Finance Act of 2017 Finance Bill 2014 County public nuisances Bill, 2014 Kisii County Disaster Management Bill Kisii County Public Participation Bill, 2014
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against the plan – measures of levels of	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided	Maximum 4 points (6 points in the first two)	6	The Assessment team sampled 10 projects from ADP for comparison of outputs against, The status of the sampled



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
	implementation		<p>projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p>	<p>with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>AC&PAs).⁴</p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 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>		<p>projects was 94.7% as follows copy evidence no. CGK/045/KRA5/5.1:</p> <ul style="list-style-type: none"> • Cattle Disease control project through immunization -100% complete. • Supply of medical equipment at Nduru hospital 100% complete • Construction of mortuary car park 100% complete • Boreholes construction 100% complete • Dip-got nyango road 100% complete • Suneka Sec-Ekerorano Ekiendege Road 100% complete • Construction of orienyo water project 100% complete • Establishment of human anatomy lab at KTRH 100% complete • Construction of Itangi water project 100% complete • Refurbishment of CA chambers =71 % Complete

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



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					points/6 respectively in the first two AC&PA).		NO COMPREHENSIVE REGISTER AVAILED
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).	<p>A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>	<p>Maximum 4 points. (5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	3	<p>With respect to the below-sampled projects, 90% were implemented within budget estimates as shown below copy evidence no. CGK/045/KRA5/5.2:</p> <ol style="list-style-type: none"> 1. Construction of orienyo water project (budget implemented with 0% variance Kshs. 6,439,670) 2. Construction of Itangi water project (budget implementation 76% kshs. Budget cost kshs. 7,900,000 absorbed Kshs. 6,006,592) 3. Supply and delivery of veterinary drugs, vaccines, and equipment (budget implemented with 0% variance kshs. 8,990,000) 4. Supply and delivery of semen and liquid nitrogen for AI services ((budget implemented with 0% variance)) 5. Establishment of human anatomy lab at KTRH (budget implemented with 0% variance kshs. 11M) 6. Purchase of medical equipment (budget



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>implemented with 0% variance Kshs. 13M)</p> <p>7. Construction of parking and landscaping at KTRH (budget implemented with 0% variance Kshs. 7,293,974)</p> <p>8. Refurbishment of CA chambers (budget implemented at 71 %. Budget cost 18,778,035 absorbed cost Kshs. 13,275,124)</p> <p>9. Construction of Keumbu bus park (budget implemented with 0% variance Kshs. 10M)</p> <p>10. Rehabilitation of Nyakomisaro road</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	<p>Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).</p>	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 3 points (4 in the first two AC&PA).</p>	0	<p>The maintenance budget is a lump sum and not per individual projects hence difficult to ascertain the proportion of maintenance against the budget.</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				provided for maintenance of these investments.	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: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with the framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 point	3	CGKISIS has undertaken EIA for a number of projects. The following are copies EIA for ten (11) projects copy evidence no. CGK/045/KRA5/5.4: <ol style="list-style-type: none"> 1. NEMA/PR/KSI/5/2/1497; proposed borehole drilling for domestic water supply by EU ideas banana processing project. 2. NEMA, PR/KSI/5/2/1053; Proposed banana processing plant 3. NEMA/pr/ksi/5/2/; proposed renovation of Gusii stadium 4. NEMA/PR/KSI/5/2/1329; Proposed borehole for institutional water supply at Musa Nyandusi mixed school 5. NEMA/ PR/KSI/5/2/1321; Proposed drilling of a borehole at Nyankongo 6. NEMA/PR/KSI/5/2/1322; proposed residential development at Nyankongo



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>Kisii</p> <p>7. NEMA/ PR/KSI/5/2/1349; Proposed residential building development.</p> <p>8. NEMA/PR/KSI/5/2/1303; proposed repair and extension of CA cafeteria.</p> <p>9. NEMA/PR/KSI/5/2/1322; proposed residential development at Nyankongo Kisii</p> <p>10. NEMA/ PR/KSI/5/2/1349; Proposed residential building development</p> <p>11. NEMA/PR/KSI/5/2/1329; Proposed borehole for institutional water supply at Musa Nyandusi mixed school</p>
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to 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	Sample 5-10 projects	All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	1	<p>CGKISIS has developed a guide for social and environmental screening based on EMCA Act 2012.</p> <p>CGKISIS has designated environment officers who work hand in hand with NEMA to ensure adequate environmental measure are put in place. The following relevant safeguards were put in place: Project screening as per NEMA check list; EIA reports; NEMA approval sought before project commencement; proper land acquisition procedures. Proper drainage systems were</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.				also put in place example being the construction of CA office block; proper fencing to protect citizens from falling debris, publicity board well displayed as per availed evidence.
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	To be included from the 3 rd AC&PA only. A sample of a minimum of 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3 rd AC&PA. Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.	Maximum 5 points. To be developed during implementation based on the TOR for the VfM. Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3 rd AC&PA	N/A
					Total Maximum Score: 100 points.	76	



5.0 Capacity Building Requirements

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

- Need to consolidate Internal audit reports
- Conduct annual asset inspection.
- Implement all requisite 25 IFMIS steps
- Annual targets for staffing plans need to be monitored against the plan
- Develop and implement RRI(Rapid Results Initiative)
- Ensure that a budget for environmental impact assessment for key development projects.
- The budget for annual environmental audits
- Need for the development of quarterly consolidated reports for all complaints.
- Need to institute a communication protocol on complaints to management.
- Ensure that the CGKIS puts in place an efficient documentation and reporting system

6.0 Challenges in The Assessment

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

- At the time of undertaking the 2018 ACPA, most key county officials were busy with the development of supplementary estimates.
- Internet connectivity at Kisii county offices was very limited.

7.0 Specific and General Comments To Individual Aspects Of The Assessment Process

Issues raised by the individual aspect of assessment, i.e. MACs, MPCs, and PMs are provided in the following sections 7.1 to 7.3.

7.1 MAC's

The following observations were made:

- The Governor signed the participation agreement on 21st June 2016.
- The CGKIS has an updated Capacity Building Plan for FY 2017/2018 in the format as per the MoDA guidelines (which were availed to the assessment team). The updated CB was signed by the KDSP focal person and County Secretary on 3rd July 2018 and 10th July 2018 respective.
- CGKIS received a grant of Kshs. 126,446,505 towards investments projects in July 2018. The grant will be used for upgrading Marani Level IV Hospital.
- CGKIS received level 1 grant of **Kshs. 50,373,489** for Capacity Building. The grant



was used to build capacity in the 5 KRAs as per the following modalities of ACPA program

7.2 MPC's Issues

The following observations were made:

- MPC 1- CGKIS has complied with MAC
- MPC 2- CGKIS complied with Development and submission of FS to respective entities for 2017/2108
- MPC 3- CGKIS 2016/2017 Audit Opinion qualified (good report)
- MPC4- All CGKIS key annual planning documents (2013/2017 CIDP, 2017/2018 ADP and 2017/2018 approved Budget.
- MPC5 – CGKIS Projects Proposals for use of Kshs. 126,446,505 are fully consistent with the investment menu as defined in the MoDA PG Grant Manual (Projects should be in both the CIDP & ADP).
- MPC 6- CGKIS consolidated Procurement Plans in place
- MPC7- All CGKIS Core County Staff
- MPC 8- CGKIS have a functional & operational environmental and social safeguards system.
- MPC 9- CGKIS Citizens Complaints System in place

7.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- Internal Audit Committee for FY 2017/2018 not in place, however, CGKIS has started the process of establishing one.
- Internal audit reports yet to be consolidated
- County has an updated asset register however no evidence for annual asset inspection.
- CGKIS uses 18 IFMIS procurement steps out of the requisite 25 steps

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- i) ADP does not contain all issues from A-H in PFM Act; an overall of only 5/8 issues met

KRA 3: Human Resource

The following was observed:

- i) County has an approved staffing plan in place, with annual targets however the annual targets were not met.
- ii) No evidence of RRI undertaken in FY 2017/2018
- iii) Performance contracts have been developed and operationalized for 2018/2019 however the same was not signed in FY 2017/2018

KRA 4: Civic Educations and Participation

- i) No evidence of quarterly consolidated reports for complaints.
- ii) Lack of a communication protocol on complaints to management.



KRA 5 Investments and Social Environment Performance

- i) No maintenance budget for specific projects,- maintenance budget is a lump sum
- ii) The county does not have a budget for environmental impact assessment for key development projects.
- iii) No budget for annual environmental audits/screening.

8.0 Overview of the Weakest Performances

The Table below presents assessed areas of the county of weakest performance during the Assessment

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none">Internal Audit Committee for FY 2017/2018 not in place, however, CGKIS has started the process of establishing one.Internal audit reports are departmental and not consolidatedCounty has an updated asset register however no evidence for annual asset inspection.CGKIS uses 18 IFMIS procurement steps out of the requisite 25 steps
KRA 2	Planning &M&E	<ul style="list-style-type: none">ADP does not contain all issues from A-H in the PFM Act; an overall of only 5/7 issues met.
KRA 3	Human Resource Management	<ul style="list-style-type: none">County has an approved staffing plan in place, with annual targets however the annual targets were not met.No evidence of RRI undertaken in FY 2017/2018Performance contracts have been developed and operationalized for 2018/2019 however the same was not signed in FY 2017/2018
KRA 4	Civic Education& Public Participation	<ul style="list-style-type: none">No evidence of quarterly consolidated reports for complaints.Lack of a communication protocol on complaints to management.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none">No maintenance budget for specific projects,- maintenance budget is a lump sumThe county does not have a budget for environmental impact assessment for key development projects.No budget for annual environmental audits/screening.



9.0 Kisii List of Participants

No.	NAME	DESIGNATION
1.	Mr. James E.O Ongare	H.E Governor
2.	Mr. Joash Maangi	H.E Deputy Governor
3.	H.E Deputy Governor	County Secretary
4.	Dr.Bichanga Walter Okibo	C.E.C.M Public Service
5.	Mr. Moses Onderi	C.E.C Finance
6.	Mr.Geoffrey Mogure	C.O Administration of Public Service
7.	Dr. Doris Nyokangi	C.O Stakeholders & Civic Education
8.	Ms.Beatrice Ochoki	C.O Finance & Accounting Services
9.	Mr. Alex Nyamweya	Deputy County Secretary
10.	Mr. Wilfred .O.Orina	C.O Planning
11.	Mr.Timothy Ilambuss	Dir. Administration
12.	Mr Nelson Mageto	Procurement
13.	Mr.James .G. Omwocha	Director Civic Education & Public Participation
14.	Mr. George Matiro	Principal Human Resource Management Officer
15.	Mr.Michael Nyaath Ragira	
16.	Mr. Vincent Mirera	Ag.Board Secretary
17.	Mr. Hillary Matundura	KRA Leader for Civic Education & Public Participation
18.	Mr.Alexander Obwacha	Director Environment Social Safeguards
19.	Mr.Leonard .O. Chibeka	Senior Accountant
20.	Mr. Nicodemus Karori	Ag. Director in Audit
21.	Ms.Anne .M. Omwoyo	Environment Officer
22.	Mr.Zachameb Onwenga	Admin Office County Secretary
23.	Mr.Hassan Momanyi	Deputy Director of Revenue
24.	Mr.Jeremiah .J. Oncheku	Director M & E
25.	Mr.Richard Anunda	Finance Officer /Economist
26.	Mr.Steve Miruka	M & E Directorate
27.	Ms. Linet Mwango	M & E Officer
28.	Mr. Dune Ongechi	Director Human Resource



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No.	NAME	DESIGNATION
29.	Ms. Alice Ameyia	Human Resource
30.	Mr. John Angasa	KDSP Focal Person
31.	Mr.Charles Nyakweba	C.O Energy & Environment
32.	Dr. Skitter	C.E.C.M Environment
33.	Ms.Linda Joan Nyagengo	
34.	Ms. Linet Ayaga	Chief Public Officer
35.	Ms. Constance Sesera	Administrator
36.	Mr. Kevin Tong 'l	NEMA
37.	Mr. Richard Mogire	Environment.
38.	Hon.David Kombo	Kisii County Assembly
39.	Hon. James Nyanga	Kisii County Assembly
40.	Hon.Charles Mochoge Nyagote	Kisii County Assembly
41.	Hon.Daniel Arepo	Kisii County Assembly
42.	Mr. Peter Onger	Kisii County Assembly
43.	Ms. Mary Matoka	K.C.G Environment
44.	Mr. Richard Mogire	K.C.G Environment
45.	Mr.Timothy Kambuni	Dir. Administration Finance
46.	Mr.Vincent Mirera	Ag. Board Secretary CPSB
47.	Mr. Peterson Nyakere	Director Planning
48.	Mr. Richard Anunda	Finance Officer/ Economist
49.	Mary Kemunto	Director H.R.M MoDA
50.	Mr. Kennedy Nyambati	Director CB & TA MoDA



10.0 APPENDICES

10.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING KISII ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) HELD AT THE GOVERNOR'S BOARDROOM 26th NOVEMBER 2018 9:00 A.M – 10:00 A.M

PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Dr. Bichanga Walter Okibo	- CECM Public Service
2. Mr. Moses Onderi	- C.E.C Finance
3. Mr. Geoffrey Mogire	- C.O Administration Public
4. Dr. Doris Nyokangi	- C.O Stakeholders & Civic Education
5. Beatrice Ochoki	- C.O Finance & Accounting Services
6. Mr. Alex Nyamweya	- Deputy County Secretary
7. Mr. Wilfred .O	- C.O planning
8. Mr. Timothy Ilambusi	- Director Administration
9. Mr. Nelson Mageo	- Procurement
10. Mr. James . G. Omwacha	- Director of Civic Education & Public participation
11. Mr. George Matiro	- Principal Human Resource Management Officer
12. Mr. Michael Nyaata Ragira	- Environment Officer
13. Mr. Vincent Mirera	- A.g Board Secretary
14. Mr. Hillary Matundura	- KRA leader for Civic Education Public Participation
15. Mr. Alexander Obwocha	- Director for Environment Social Safeguards
16. Mr. Leonaard .O. Chibeka	- Senior Accountant
17. Mr. Nichodemus Karori	- A.g Deputy Director in Audit
18. Ms. Anne .M. Omwoyo	- Environment Officer
19. Mr. Zachameb Omwenga	- Admin Office county Secretary
20. Mr. Hassan Momanyi	- Deputy Director of Revenue
21. Mr. Jeremiah .J. Onchieku	- Director M&E
22. Mr. Richard .S. Anunda	- Finance Officer & Economist
23. Mr. Steve Miruka	- M & E Directorate
24. Ms Linet Mwango	- M & E Officer
25. Mr. Dune Ongechi	- Director of Human Resource
26. Alice Amenga	- Human Resource
27. John Angasa	- Focal Person
28. Charles Nyakweba	- C.O Energy Environment
29. Dr. Skiter Ocharo	- CECM Environment

PMS TEAM

NAME	DESIGNATION
1. Mr. Thomas Kirongo	- Team leader



2. Ms. Violet Odhiambo - Assessor
3. Ms. Mary Amukoya - Assessor

MIN: 1/26/11/2018: Opening Remarks

The meeting was opened by a word of prayer from one of the county officials Dr. Doris Nyokangi. The meeting was chaired by CECM- Public Service, Dr. Bichanga Walter Okibo who welcomed the team of consultants from Prestige Management Solutions (PMS) to County Government of Kisii and reiterated the preparedness of the county officials for the 2017/2018 ACPA exercise and gave members an opportunity for a self-introduction. He stressed that all relevant county officials must participate in the exercise and provide relevant documentation to the consultant team. He remarked that the exercise was embraced by H.E Governor James Ongwae, and H.E Deputy Governor Joash Maangi.

The Kisii KDSP focal person Mr. John Angasa on behalf of the county took the opportunity to express his gratitude to Ministry of Devolution and World Bank for KDSP programme and their support in building the capacity of the County Government of Kisii.

MIN: 2/26/11/2018: Remarks by PMS Consultant &Team Leader

Mr. Thomas Kirongo, Consultant &Team Leader- PMS thanked the county officials for the warm welcome accorded to the team. He shared the main objectives of the assessment noting that ACPA was purely an evidence-based process. He, therefore, requested the county officials in charge of various departments particularly KRA focal persons to provide evidence that will ensure the county's performance in the exercise improves. He also conveyed the Consultants' expectations of having a fruitful engagement for the 2018 ACPA.

Mr. Kirongo shared a brief schedule for the three days exercise noting that the exit meeting will be held on 28th November 2018 at 3:00 P.M. The assessment for MAC, MPC and PMs would be done on 26th, 27th & part of 28th November 2018. He emphasized the fact that the exit meeting will be used to discuss the gaps and recommendations observed during the assessment. He also mentioned that the exercise would entail field visits on 28th /11/2018 from 10:00 A.M to 1:00 P.M. Emphasis was made on the fact that a minimum of the five (5) projects to be visited during need to cut across at least 3 sectors of the county.

MIN: 4/26/11/2018: Comments and Feedback by County Officials

The C.O Human Resource Management lauded the KDSP program and appreciated the milestones the county has achieved as a result of the capacity building grant. Some of the benefits he highlighted include the opportunity to train 26 officers on records management; 22 officers trained on performance management; 19 officers trained on IPPD; Purchase of laptops, printers, and development of policies and manuals such as that for Disciplinary, Training and Development. The sentiments were echoed by C.O-Stakeholders & Civic Education who added that the grant had helped to build the capacity of ward administrators.

KDSP focal person Mr. Angasa reiterated that the county had focused on getting the buy-in of all county officials to build success. He remarked that the county's CB plan was skewed towards staff training and that the county had implemented 5 out of 6



modalities in the training modules except peer learning/knowledge exchange/benchmarking. The Director for Environment acknowledged the fact that the grant has enabled them to train officers on legal matters pertaining to the environment. The program had also helped to create awareness among top management on environmental safeguards.

MIN: 5/26/11/2018: Closing Remarks

The CECM Public Service, Dr. Bichanga Walter Okibo mentioned that the top leadership of the County Government of Kisii takes the ACPA exercise seriously and extends their support. The meeting was closed by a word of prayer by Dr. Doris Nyokangi.

Minutes Prepared by:

1. Name: _____

Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by

Signature: _____ Date: _____

2. Name: _____

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

3. Name: _____

Designation: _____

County Government of: _____



10.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES OF EXIT MEETING KISII ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) HELD AT THE GOVERNOR'S BOARDROOM 29TH NOVEMBER 2018 FROM 9:40 A.M – 11:00 A.M

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Joash Maangi	H.E Deputy Governor
2. Mr. Patrick Lumumba	County Secretary
3. Dr. Bichanga Walter Okibo	CECM Public Service
4. Mr. Moses Onderi	C.E.C Finance
5. Dr. Doris Nyokangi	C.O Stakeholders & Civic Education
6. Beatrice Ochoki	C.O Finance & Accounting Services
7. Mr. Timothy Kambuni	Director of Administration/ Finance
8. Mr. Nelson Mageo	Procurement
9. Mr. James. G. Omwacha	Director of Civic Education & Public participation
10. Mr. George Matiro	Principal Human Resource Management Officer
11. Mr. Michael Nyaata Ragira	Environment Officer
12. Mr. Vincent Mirera	Ag. Board Secretary
13. Mr. Hillary Matundura	KRA leader for Civic Education Public Participation
14. Mr. Alexander Obwocha	Director for Environment Social Safeguards
15. Mr. Leonaard .O. Chibeka	Senior Accountant
16. Mr. Nichodemus Karori	Ag. Deputy Director in Audit
17. Mr. Hassan Momanyi	Deputy Director Revenue
18. Mr. Richard .S. Anunda	Finance Officer & Economist
19. Mr. Duke Ongechi	Director of Human Resource
20. Alice Amenya	Asst. Dir Human Resource
21. John Angasa	Focal Person
22. Ms. Constance Sedeve	Administrator
23. Mr. Peterson Nyakeri	Director Planning
24. Richard Mogir	Intern dept of Environment

MoDA Representative

1. Ms. Mary Kemunto	Director HRM
2. Mr. Kennedy Nyambati	Director Capacity building

PMS TEAM

NAME	DESIGNATION
1. Mr. Thomas Kirongo	Team leader
2. Ms. Violet Odhiambo	Assessor
3. Ms. Mary Amukoya	Assessor

MIN: 1/29/11/2018: Opening Remarks

The meeting was opened by a word of prayer from one of the county officials. The meeting was chaired by H.E Deputy Governor who welcomed the MoDA



representatives, a team of consultants and all county officials to the meeting. He expressed confidence that the County Government of Kisii had indeed improved its performance as compared to 2016/2017 assessment. He remarked that the exercise was embraced by H.E James Ongwae.

The County secretary took the opportunity to express gratitude on behalf of the county to MoDA and World Bank for KDSP and for their support in building the capacity of Kisii County Government. He remarked that the grant was supportive as it helped in facilitating operations of county officials and better service delivery. The CEC Finance added that the program was useful in facilitating training at Kenya School of Government (KSG), he encouraged the county officers to work together as a team since this would propel success.

MIN: 2/29/11/2018: Remarks by MoDA officials

Mary Kemunto, Director HRM MoDA, appreciated the efforts of the county officials of Kisii. She said that she had accompanied the Consulting Team, and she is an observer of the assessment and the key issues that will arise.

Mr. Kennedy Nyambati, MoDA Director, Capacity Building who congratulated the County Government of Kisii for excellent results of the 2016/2017 ACPA which enabled the county to access level II grant for investment on infrastructure. He encouraged the county to adhere to the CB plan during absorption of the grants and reiterated that fiduciary discipline was vital while utilizing the grants. He added that close monitoring of daily tasks was important for the success of the KDSP program and extended the ministry's support in providing technical support if the need arises.

MIN: 3/29/11/2018: Remarks by PMS Consultant &Team Leader

Mr. Thomas Kirongo appreciated the commitment of all the leaders of CGKISIS particularly the support given by H.E Governor James Ongwae, H.E. Deputy Governor Joash Maangi, County Secretary, Patrick Lumumba, KDSP focal person Mr. John Angasa for effectively supporting the assessment exercise and good hospitality.

Mr. Kirongo also shared the main gaps and recommendations of the assessment as per indicators for MACs, MPCs, and MPs for respective KRAs as listed below:-

MAC (Minimum Access Conditions)

- All MAC indicators met

MPC (Minimum Performance Conditions)

- All MPC indicators met

KRA 1: PUBLIC FINANCE MANAGEMENT

- Internal Audit Committee for FY 2017/2018 not in place, however, CGKISIS has started the process of establishing one.
- Internal audit reports yet to be consolidated
- County has an updated asset register however no evidence for annual asset inspection.
- CGKISIS uses 18 IFMIS procurement steps out of the requisite 25 steps



KRA 2: PLANNING AND M&E

- ADP does not contain all issues from A-H in PFM Act; an overall of only 5/8 issues met

KRA3: HRM

- County has an approved staffing plan in place, with annual targets however the annual targets were not met.
- No evidence of RRI undertaken in FY 2017/2018
- Performance contracts have been developed and operationalized for 2018/2019 however the same was not signed in FY 2017/2018

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- No evidence of quarterly consolidated reports for complaints.
- Lack of a communication protocol on complaints to management.

KRA 5: INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

- No maintenance budget for specific projects,- maintenance budget is a lump sum
- The county does not have a budget for environmental impact assessment for key development projects.
- No budget for annual environmental audits/screening.

RECOMMENDATIONS:

- Need to consolidate Internal audit reports
- Conduct annual asset inspection.
- Implement all requisite 25 IFMIS steps
- Annual targets for staffing plans need to be monitored against the plan
- Develop and implement RRIs(Rapid Results Initiative)
- Ensure that a budget for environmental impact assessment for key development projects.
- The budget for annual environmental audits
- Need for the development of quarterly consolidated reports for all complaints.
- Need to institute a communication protocol on complaints to management.
- Ensure that the CGKISIS puts in place an efficient documentation and reporting system

MIN: 4/29/11/2018: Comments and Feedback by County Officials

The Deputy Governor remarked that the meeting was important as it helped inform the county on areas for improvement. He mentioned that although county government of Kisii was the first county to implement the RRI in FY 2013/2014 there were a few challenges that led to a lapse in implementing the same in FY 2017/2018. He added that the county did not sign the 2017/2018 PCs since it was an election period, and although the Internal Audit Committee was not in place in FY 2017/2018 the process of setting it up in 2018/2019 had already been initiated.

He advised the internal auditor to consolidate all the internal audit reports as recommended by the assessment team and asked the Director of Planning to adhere to all issues mentioned in the PFM Act while developing the ADP. The D.G raised a



concern on the issue of quarterly consolidated reports for complaints. The consultant responded that there was a need to have a laid down structure on complaints handling for institutional memory. The MoDA representatives added that there was a need to governing thresholds of handling complaints at each level.

MIN: 5/29/11/2018: Closing Remarks

The Deputy Governor once again thanked MoDA, a team of consultants for doing the 2018 ACPA in a professional manner and for a job well done. The meeting was closed by a word of prayer from Dr. Doris Nyokangi.

Minutes Prepared by:

1. Name: _____

Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by

Signature: _____ Date: _____

2. Name: _____

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

3. Name: _____

Designation: _____

County Government of: _____



— 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.