

UASIN GISHU COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

24th to 29th July 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGUG	-	County Government of Uasin Gishu
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPSB	-	County Public Service Board
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks the entire staff of Uasin Gishu County Government and County Assembly Officials, senior management and staff who participated in the Annual Capacity and Performance Assessment.

In particular the team acknowledges the leadership roles by the **County Secretary, Peter Leley**, who welcomed the team during a courtesy call to his office early Monday morning on 24th July 2017. The assessment team notes with a lot of appreciation the key roles played by **Mr David K Rogony** who is the **KDSP Uasin Gishu County Focal Person** including various roles played singularly and jointly by **KRAs Focal Persons** for all entry arrangements, staff mobilization and arranging for assessment sessions and also chairing the Entry Meeting on Mon 24th July 2017. Further the team acknowledges participation and involvement of all staff who participated in Exit Meeting on 26th July 2017.

To all county staff who made valuable contributions, provided data and information and other also who played supportive roles throughout the assessment and document review processes, the assessment team appreciates your time, efforts and dedication to make the process of ACPA a success.

EXECUTIVE SUMMARY

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

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

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

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

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

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

ACPA Measures	Outcome
MAC	All have complied with MAC except for item 3 and 4 which has not been implemented
MPC	The County has met 7 MPCs, MPC 5-Adherence to Investment Menu is not applicable in this assessment as it has not been implemented. The county has not met MPC 3 on Audit Opinion

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	15
	KRA 2: Planning, Monitoring and Evaluation	15
	KRA 3: Human Resource Management	8
	KRA 4: Civic Education and Participation	8
	KRA 5: Investment implementation & Social and environmental performance	8
	TOTAL	54

Achievement

The county performed well in the following areas:

1. Preparing and having planning documents in place;
2. Having the all core staff in place;
3. A comprehensive asset register in place with pictorial of different assets acquired by the County;
4. Secure onsite and offsite facilities for document storage;
5. A Planning and M&E Unit is established;
6. Annual development plan submitted to Assembly by September 1st in accordance with required format and contents;
7. County C-APR produced and is produced timely, by September 1;
8. All the core staff are in place, suitably qualified and the respective positions are provided for in the organization structure;
9. County has job descriptions in place and issued to job holders; county has operationalized performance contracting and also staff appraisals and performance management systems;
10. County has undertaken service re-engineering and initiated RRI;
11. County has established Civic Education Unit and has appointed 6 staff dedicated to the unit;
12. County produce “Champion” county magazine produced on quarterly and Ward Development Report produced annually for free distribution to citizens and has an LCD Screen large public screen for display of messages in Eldoret Town;
13. County has established County Environment Committee; and
14. All proposed investments screened against set of environmental and social criteria/checklist, EMP safeguards.

Weakness

Weaknesses were observed in the following areas:

1. Revenue collection system in place but not able to generate reliable daily reports that require reconciliations;

2. The County does not have systems, processes and procedures for citizens' complaints/grievances and feedback mechanisms;
3. The County M&E Committee is not established;
4. Evaluation of completion of major CIDP projects is not conducted on an annual basis;
5. Annual staffing targets are not met;
6. The County does not have skills and competency framework;
7. The County does not have civic education programmes or dedicated budget;
8. The County does not have a civic education curriculum and has not developed requisite tools and methods;
9. The County does not have a policy/procedure and framework for access to information by public; and
10. The County does not allocate adequate financial resources to support maintenance commensurate with additional investments (Infrastructure, plant and equipment).

Challenges

Major challenge included the following:

1. Delays in retrieval of documents from accounts and budgets unit was slow; and
2. There was lack of documents and some key person in the ACPA (Human Resource) process was out of office due to medical grounds and therefore not easily available to provide information and reports that was necessary for verifications.

Areas of Improvement

The areas of improvement include but not limited to the following:

1. Audit revenue collection system to ensure daily revenue collections reports are reliable and verifiable with banking's and offline collections due to downtime of the internet;
2. The County to increase staff in budget unit which has only one staff;
3. Produce in year reports for the County;
4. The County to publish financial reports on the county website or local media;
5. The County to develop policy, framework, systems, processes and procedures for citizens' complaints/grievances and feedback mechanisms;
6. County M&E Committee to be established;
7. Evaluation of completion of major CIDP projects to be conducted on an annual basis
8. The County to revise and meet annual staffing targets;
9. The County to develop skills and competency framework;
10. The County to plan for civic education programmes and allow for dedicated budget for civic education;
11. The County to develop a civic education curriculum and has not developed requisite tools and methods;
12. The County to develop a policy/procedure and framework for access to information by public; and
13. The County to allocate adequate financial resources to support maintenance commensurate with additional investments (Infrastructure, plant and equipment).

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

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

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials on 24th July, 2017. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days.

The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Usin Gishu County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

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

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Uasin Gishu County team to share key issues identified in the assessment on 26th July, 2017. This was meant to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

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

1.2 Time Plan

Table 2: Activity Work Plan

Activity	24 th July 2017	25 th July 2017	26 th July 2017	27 th July 2017	28 th July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to County projects					
Exit meeting					
Preparing draft report					

2.0 SUMMARY OF RESULTS

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

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

MACs and PG (level 1)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program (MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual POM).	First ACPA.	Met	Participation Agreement signed and stamped by the Governor on 29 th June 2016. A copy availed to assessment team.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	CB plan for the county, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs. Approved, stamped and signed by Focal Person and County Secretary both on 24 th June 2017

MACs and PG (level 1)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment	Detailed Assessment Finding
		Manual (annex).			
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Funds had not been disbursed
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	Program implementation delayed and funding is yet to be released.

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	Participation Agreement signed and stamped by the Governor; CB plan approved, stamped and signed
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department,	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after end of FY for department	Met	Consolidated Financial Statements 2015/2016 submitted by 30/10/2016 as seen on stamped reports. Individual Financial statements also submitted to KENAO on 20/09/2016. Signed off by the Chief Officer-Finance and Head of Treasury.

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p>Transitional arrangements: Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p>Transitional arrangements: First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which</p>	<p>Not Met</p>	<p>Executive audit report carry a disclaimer of opinion, whereas that of the assembly carry a qualified opinion. Basis for disclaimer of opinion;</p> <ol style="list-style-type: none"> 1. Irregular payment of Kshs.28,308,324 to casuals retained in excess of three months, hence in breach of the law, 2. Unjustified expenditure

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 	disqualify counties as per audit reports, see previous column.		<p>incurred in respect of meetings held in Kisumu amounting to Kshs.5,722,800,</p> <ol style="list-style-type: none"> 3. Irregular payment of air time of Kshs.466,000 paid in excess to the Governor, Deputy Governor, CECs Secretary and Cos, 4. Unsupported expenditure on refurbishment of cattle dips, and Water projects totaling Kshs.81,613,250, 5. Unsupported expenditure on construction of dispensaries of Kshs.50,000,000, 6. Unsupported expenditure on construction of ECDEs amounting

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>to Kshs.153,400,000,</p> <p>7. Irregular payment of sitting allowance to 43 MCs. Records revealed sittings never took place since the same MCAs were engaged elsewhere at that time,</p> <p>8. Unsupported Domestic travel and subsistence amounting to Kshs.28,828,000,</p> <p>9. Unsupported imprest advance of Kshs.2,006,800,</p> <p>10. Irregular payment in respect of meetings held in Naivasha and Kisumu amounting to Kshs.7,641,700,</p> <p>11. Unsupported</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					payment of training expenses of Kshs.18,804,607 for MCAs and staff.
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget 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.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	Met	CIDP was discussed and adopted by County Assembly on 15/10/2013 as per presented Hansard Report (1 st Assembly – 1 st Session) a copy retained by assessment team. 2015/16 ADP and Budget discussed and adopted by County Assembly on 7/07/2015 as per presented Hansard Report a copy retained by assessment team. These documents are uploaded on the Uasin Gishu County Government web-page.
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.	In 2016 ACPA (Q3 2016) this MPC will not be	N/A	The investment menu relates to the actual capacity building grant

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	environmental and social safeguards and ensure efficiency in spending.	<p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	measured as the level 2 grant starts only from FY 2017/18.		which is yet to be disbursed.
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV</u>: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects</p>	At point of the ACPA (for current year)	Met	Original and Revised Consolidated County (Executive and Assembly) procurement plans are in place for 2015/2016.

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	capacity to handle discretionary funds.	<p>and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to 	At the point of time for the ACPA.	Met	Yes, the core staff are in place and the respective positions are provided for in the organization structure. The assessment team reviewed available personal files (official HR records), interacted and interviewed many of the core persons as evidenced in minutes of entry and exit meetings (Annex 1 and 2). Further the assessment team verified

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>oversee environmental and social safeguards for all sub projects</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>the following:</p> <p>The appointment of the County Secretary, Mr. Peter Leley was undertaken by CPSB and approved by County Assembly after evaluating his qualifications and compliance with requirements the County Govt. Act 2012 Art 44. This is as per Hansard Record of 1st Assembly, 1st Session of 16/10/2013. Hansard Record was provided to the assessment team and a copy retained. Personnel file was not availed and information on his salary structure and allowances in line with the Salaries and Remuneration Commission Circular no. SRC/TS/CGOVT/3/61(84) of 31/7/2014.</p> <p>Chief Officer, Finance Mr. Peter Kipruto Chesos was recruited by CPSB and</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>after assessments on basic requirements as per the County Govt. Act 2012 Art. 44 was approved by the County Assembly as per Hansard Record of Special Sitting Session of 19/12/2013. Hansard Record was provided to the assessment team and a copy retained.</p> <p>Appointment letter ref UGC/CPSB/ADM/Vol. 1/33 dated 31/12/2013 which also communicated his job description and responsibilities. He holds a B.Com (Business Admin) and certifies job requirements as per the County Govt. Act 2012 Art 45. His salary structure and allowances in line with the Salaries and Remuneration Commission Circular no. SRC/TS/CGOVT/3/61(84) of 31/7/2014.</p> <p>Planning and M&E Officer, Mr. Michael</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Oluoch Ndolo is seconded from MODP by letter ref: 2005036500/69 of 11/4/2014. He was appointed to this position by county wide letter ref: UGC/PBS/MEMOS/1/347 of 10/10/2016 which also communicated his job description and responsibilities. He holds a B.A. (Economics and Statistics), MBA. He is appointed and therefore satisfies the national government scheme of service for economists and statisticians and is paid according to the salary structure and allowances of the national government. He satisfies job requirement for this scheme of service.</p> <p>Head of Environment and Social Safeguards, Ms Diffina Jepkurui Salim was seconded from MOLG (Office The Deputy Prime Minister) to join the</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>county government as per letter ref: C/130837/III(64) of 15/9/2011 which also communicated his job description and responsibilities. She has a Dip Environmental Science, B.Sc. Environmental Health. She satisfies requirements of the scheme of service and has retained her salary scale "10" for the defunct Local Authorities and was appointed to the position by the county as per letter ref: UGC/ADM.1/31 Vol XIII/(2) of 25/04/2017.</p> <p>Internal Audit Manager, Mr. Chelimo Ambrose Kiptoo transited from Municipal Council of Eldoret through a secondment letter by Office of The Deputy Prime Minister and Ministry of Local Government ref: C/1308/D/A/ VI (23) of</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>20/2/2012 which also communicated his job description and responsibilities. He holds MBA (Finance and Accounting), Bachelor of Business Management (Accounting) and CPA (K). He meets the requirements of the scheme of service for Accountants and is in salary structure and allowances Scale "8" for Local Govt. Staff.</p> <p>Head of Treasury, Mr. Silas Kiptoo Ronoh seconded from MOLG to Minicipal Council of Eldoret by letter C/130852/60 of 17/10/2005 and appointed Deputy Treasurer for the Minicipal Council by letter C/1358 XVII/(148) of 22/6/2012 then transited to the county and appointed Deputy Head of Treasury by the county ref: SR/PF No/102-201 of 10/10/2013</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>which also communicated his job description and responsibilities. Later interviewed by CPSB and appointed Head of Treasury ref: UGC/CPSB/ADM/Vol. 1/39 Of 28/10/2014. He is a CPA (K) holder. His salary structure and scheme of service for Accountants as applied for national government staff.</p> <p>Head of Procurement, Mr. Kennedy O Okwaro was seconded from National Treasury ref: 2004015007/45 of 19/8/2014. He was interviewed and appointed by CPSB for the position ref: UGC/CPSB/GC/1/07 of 28/7/2014 which also communicated his job description and responsibilities. He holds Bachelor degree in Purchasing and Supplies; Dip. In Purchasing and</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					Supplies Management. His salary structure and allowances as per scheme of service of Supply Chain Management Personnel for national government.
Environmental and Social Safeguards					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	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. To avoid significant adverse environmental and social impacts	1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016). 2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3 rd AC&PA, Sept. 2017). Sample 5-10 projects.	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start	Met	1. The County collaborates with NEMA in all aspects of investments following EMCA law and regulations, e.g. county is regulation excessive and issuing permits to regulate excessive noise under Legal Notice no. 61 of 22/5/2009 (Legal Supplement no. 21) by a copy signed permit on 17/7/2017. There is Solid Waste Management Draft Bill (2016) which is going through process of finalization/approval 2. County Government presented reports for 10

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	<p>on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>investments qualifying to undergo screening and EIA. All 10 projects have EIA Reports and reports submitted to NEMA, who has invited for reviews and feedback from a panel of EIA Experts. These are gen ref NEMA/PR/UGC/5/2: then specific projects references are 0890, 0778, 0925, and 0871 others are ref NEMA/PR/UGS/5/2: then specific projects references are 0680, 0864, 0863, 00681, 0784 and 0789.</p> <p>3 County governments have not implemented a project involving RAP.</p> <p>4. County Environment Committee established wide Gazette Notice no. 6964 of 21/07/2017. The committee has 17</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>members including a chair and secretary. NEMA in collaboration with county/national govt. departments has a County Environmental Technical (sub) Committee (CETC) which is a stop gap measure to make things happen before the County Environment Committee was gazetted. Minutes of meetings held on 6/01/2016 and 25/05/2016 by the CETC were availed to assessment team.</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement</p>	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for</p>	<p>At point of time for the ACPA.</p>	<p>Met</p>	<p>a) County has a policy and a well-structured a complaints & grievance committee is established to handle complaints presented after 27th Nov 2017.</p> <p>b) In an Internal Memo ref: UGC/ADM/.1/31/2017/Vol . XII(18) of 4.08.2018 that was presented after 27th Nov 2017 County has designated a focal point officer (Mr Kipchumba Barno) to receive, sort, forward, monitor complaints.</p> <p>c) County has developed complaints forms or templates for use by public to lodge complaints or grievances. In addition, the county has developed a template "LOG of</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>COMPLAINTS” to track and monitor actions taken on received complaints (by who, timelines and need for follow ups) that was presented after 27th Nov 2017; also register for complaints restricted to land cases only.</p> <p>d) County has multiple channels of receiving complaints e.g. telephone, public participation forums for budgets and planning, complaints boxes, emails, customer help desk etc but all these are fragmented/ad hoc and not systematic to allow tracking of complaints, to analyze action(s) taken and feedback given.</p> <p>e) Uasin Gishu County has developed a template of a</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>dedicated record “LOG of COMPLAINTs” presented after 27th Nov 2017 and one that is to be updated and serialized for general complaints/grievances. However, during the field assessment it was verified that the county only maintains updated records that is restricted to land related complaints. On the basis of the above presented documentary evidence presented after 27th Nov 2017 the county complies with criterial for the assessment.</p>

2.3 Performance Measures

Table 5: The summary of results for Performance Measures

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	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	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	1	<p>a) Program Based budgets are developed at the county</p> <p>b) Hyperion module not used at the County Level. Excel based budgets are prepared, approved and uploaded into Hyperion.</p>
1.2		Budget process follows clear budget calendar	Clear budget calendar with the following key milestones achieved:	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3</p>	2	a) Circular to the county government entities with guidelines to be followed on the were NOT availed for

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal</p>	(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<p>points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>assessment to confirm they were released to guide the budget timelines.(Not Met)</p> <p>b) County Budget review and outlook paper – submitted by county treasury to CEC 14/09/2016 which was submitted to the County assembly on 21/10/2015. CBROP adopted on 14/10/2016.(Met)</p> <p>c) County fiscal strategy paper to county executive committee discussed on 27/02/2015 through special minutes of meeting reviewed. County Treasury submitted to county assembly by 11th March</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p>				<p>2015 and thereafter county assembly adopted it on 15/April/2015.(Met)</p> <p>d) CEC member for finance submitted budget estimates to county assembly by 5th May 2015.(Not Met)</p> <p>e) County assembly passed the county budget on 24th June 2015. (Met)</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			e) County assembly passes a budget with or without amendments by 30 th June latest.				
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point. More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of</p>	1	<p>a)As per 2015/2016 Financial Statements, Total budget expenditures are registered as Ksh.7,476,684,914 and total actual expenditures is Ksh. 6,305,025,303. The deviation is between 10%-20%, and stands at 16%.</p> <p>b) No data was availed on sectorial expenditures.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.		
<i>Revenue Enhancement</i>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	Automation revenue system "UG Pay" process started in March 2016. No records shared to show exactly what is collected through the system.
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	FY2015/2016- 800,096,541 FY2014/2015- 719,416,616 Increase registered as 11%
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance	Timeliness of in-year budget	a) Quarterly reports submitted no later than one	Review quarterly reports, date and receipts (from CoB).	Max. 2 points. (a &b)	0	a) Quarterly reports done in 2015/2016 and submitted to

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	with PSASB guidelines	reports (quarterly to Controller of Budget).	month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.		county treasury within 15 days and NOT submitted to the County Assembly on time within a month as prescribed by the PFM Act, Section 166. Reports are shared by with CoB, NT, and CRA. b) Summary of expenditure and progress report is not published in the local media or websites.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS	Review annual financial statements, bank conciliations and related documents and appendixes to the FS,	Max. 1 point. Quality as defined by APA team or NT assessment	1	Satisfactory as formats adopted are those issued by IPSAS. . The format used comprises of significant

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, and appendix with fixed assets register.	<p>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 annual report), and if classified as excellent or satisfactory, conditions are also complied with.</p>	(excellent/satisfactory): 1 point		accounting policies, statement of receipts and payments, statement of assets, statement of cash flow, statement of appropriation i.e. recurrent and development.
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1</p>	1	<p>Income and expenditure statements done on a monthly basis;</p> <p>Budget execution report NOT done on a</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>execution report,</p> <p>3. Financial statement including:</p> <p>a. Details of income and revenue</p> <p>b. Summary of expenditures</p> <p>c. Schedule of imprest and advances;</p> <p>d. Schedule of debtors and creditors;</p> <p>e. Bank reconciliations and post in general ledger.</p>		<p>point</p> <p>If none: 0 points.</p>		<p>monthly basis.</p> <p>Summary of expenditures done monthly.</p> <p>Schedule of imprest and advances done.</p> <p>Schedule of debtors and creditors, NOT done.</p> <p>Bank reconciliations and postings in general ledger is done on a monthly basis.</p>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point. Registers are up-to-date: 1 point.</p> <p>Transitional arrangements:</p>	1	Asset register 2015/2016 is up to date with detailed information of item names, serial numbers, and location, costs of acquisitions and

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			performed once a year.		<p><u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment.</p> <p><u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries</p>		condition/status of the assets. Pictures are also included in the asset registers for motor vehicles.
<i>Audit</i>							
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1	0	Internal Audit function in place. With 5 staff in place including the Head of Internal Audit,

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			(or if no IA committee, in place, then reports submitted to Governor)		point.		Annual reports are produced. No quarterly reports done. Internal audit reports done on annual basis. These reports are submitted to Governor.
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 Committee and evidence of follow-up: 1 point.	0	Internal audit Committee was not in place. Recruitment, shortlist and interviews completed to bring onboard IAC.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO.	Max. 2 points Value of	0	Value of audit queries 2015/2015= 378,934,681/6,305,025,303*100

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Total expenditure as per reports to CoB.	queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point		%=6%
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	Value of audit queries 2015/2016=6% Value of audit queries 2014/2015=373,963,960/5,907,827,931*100%=6.3% Decrease in value of audit queries
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	0	Audited financial statements for the year 2015/16 are yet to be submitted by the Auditor General to the county government.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<i>Procurement</i>							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with</p>	<p>Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement</p>	6	<p>a) 24 steps being used in e-procurement other than step 3.</p> <p>b) PPRA reports are submitted.</p> <p>c) Procurement threshold as prescribed in first schedule class “A” are observed for goods, works and services. 5 sample files reviewed. Cash- 1-30k, 30-500k quotation, 2m-goods/services, 4 million works. >4M Open tender.</p> <p>d) County has 2 forty (40) feet secure onsite containers for storage and an offsite storage space in a newly constructed county</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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</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>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>warehouse.</p> <p>e) Evaluation reports are complete with signatures of evaluation committee members, scoring analysis are compiled for the evaluations.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)				
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 in one) established. b) There are designated planning and M&E officer and each line ministry	Review staffing structure and organogram. 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) A Planning and M&E unit is established (as one unit) and provided for in the organization structure for the County Department of Finance and Economic Planning

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>				<p>b) County has designated “Planning and M&E Champion” in each line department/ministry which was verified by the assessment team, for example a letter ref: UGC/T/RT&PWTENDER/Vol.1/76 of14/06/2016 appointing 4 staff to M&E Committee from Dept. of Roads, Transport & Public Works.</p> <p>c) Assessment team verified the budget for Planning, M&E for FY 2015/16 Kshs 8,571,621.</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1	0	County reported formal establishment of County M&E Committee is not yet

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).		point.		and is awaiting approvals for M&E Policy and Framework which are still in Draft Form
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	2	<p>a) CIDP 2013/18 was availed to the assessment team who verified that it adheres to the set guidelines as set out in the fourth schedule of the constitution and county Act, 108 art 113 & 149.</p> <p>b) From the availed copy of CIDP the assessment team verified it has clear sector objectives, priorities, outcomes, reporting mechanism, result matrix and indicators are captured in the CIDP-2013/18.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			of CIDP does not exceed 200% of the previous FY total county revenue.				C) Annual Development Plans lack complete budget cost details. Development and recurrent budget details not provided.
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	4	<p>2015/16 ADP prepared and presented by CEC Finance and Economic Planning on 26/06/2015 to the County Assembly by letter ref: UGC/FIN. EC/C Assembly/Vol. 1/81. This was discussed and adopted by the County Assembly on 7/07/2015 as per Hansard Report – a copy retained by the assessment team</p> <p>b) ADP contains all issues A-H in PFM Act, Art 261, 1:3</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<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 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>	0	ADP Budget summaries not provided and costing of activities not disclosed Final budget allocation- 7,476,684,914.
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</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>	5	<p>C-APR are produced. Copies of C-ARP 2013/14, 2014/15, 2015/16 presented to the assessment team.</p> <p>b) C-APR 2015/16 was presented to the assessment team who verified the C-APR was produced and tabled on 12/8/2016 before</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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 with the County Integrated M&E System Guidelines.</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 matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>		<p>Sept. 1 as shown on transmission letter and received stamp from CO Economic Planning to CECM Finance and Economic Planning ref: UGC/T/EP/MEMOS/01 3/20 of 12/08/2016.</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and has a result matrix. The assessment team reviewed the and verified that, for example Socio Services in C-APR 2015/16 p17 nos. 20, 21 and 22 agree with ADP 2015/16 p30 no. 3 (row 1) and also with CIDP p161 item 14.5 which is a block statement that includes socio services.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation done: 1 point.	0	County has prepared a Draft Report on evaluation of CIDP for the period 2013/14, 2014/15, 2015/16 and 2016/17. The assessment team reviewed the Draft Report and verified it is still very raw and yet to be populated with performance data and therefore does not constitute an evaluation report.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	County provided copies of 2014/15 C-APR, 2015/16 ADP and 2015/16 Budget for review by the assessment team. It was verified that the documents communicate, for example, C-APR 2014/15 p43-44 Items compare with on p29,

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							e.g. of Modern Kiosks” item of C-APR 2014/15 on p44 is informed by item “Construction of Modern Kiosk” in ADP 2015/16
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	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?</p>	<p>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>Maximum 3 points:</p> <p>First AC&PA: a = 2 points, b = 1 point c = NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	<p>a) 0</p> <p>b) 1</p> <p>c) 0</p>	<p>a) County has approved staffing plans but documentary evidence to verify this was not made available to the assessment team.</p> <p>b) Staffing plans are informed by a CARPS study. Report was availed and reviewed by the assessment team.</p> <p>c) County reported annual staffing targets are not met and explained that direction on filling</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			c) Have the annual targets in the staffing plan been met?				annual staffing targets are yet to be received from CPSB. However, it was not possible to verify this with CPSB – they were not available for interview. As the situation stands, this criteria was not met
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	2	<p>a) County has job descriptions in place and documents were availed team for review. The assessment team reviewed personal files and appointment letters for CO F, Head of Treasury/Accountant, Planning Officer, M&E Officer and verified all have their respective job descriptions.</p> <p>b) County reported they have not developed skills and competency</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			(AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check) c) Accurate recruitment, appointment and promotion records available				framework and further stated that county requires Technical Assistance to realize this undertaking. c) Recruitment, appointments and promotions are accurate and justified, County availed relevant documents for review by the assessment team. From these documents, the team verified user department reviews needs for promotions, recruitments and appointments which are directed to HR function for comments and recommendations. HR function then seeks directions and guidelines by CPSB. For example the team reviewed a request letter for various promotions and

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>database, personnel files for 11 members of staff of different designations ref: UG/C/HR/CON/(688) 14/2/2017 to Secretary CPSB and directions containing approvals and rejections for promotions by CPSB ref: UGC/PSB/MEMOS/1/4 21 of 11/3/2017.</p> <p>On the basis of the above, county satisfies 2 items (a and C) and is awarded 2 points.</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance</p>	5	<p>a) Staff appraisals and performance management are in place and operationalized for job groups from level of Directors and below. The assessment team reviewed a Performance Contract</p>

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

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			operationalized c) service re-engineering undertaken d) RRI undertaken	Re-engineering reports covering at least one service RRI Reports for at least one 100 day period	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/upscale: 1 point		for Director HRM has Performance Appraisal [Section E (ii)] as part of the contract. Copy of this PC retained by the assessment team. The assessment team reviewed also a duly appraisal report for a Mr. Alfred Keitany P/No. 2010004073 a clerical officer in HRM Dept. b) Performance Contracts are in place and operationalized for CEC Members, COs, CS and Directors. The assessment team reviewed reports on PC for FY 2015/16 and 2016/17 for CEC Finance and Economic Planning, Director of HR, CO Economic Planning, CO Finance

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>among others. A copy of Preliminary Annual Evaluation Report by Independent External Experts dated 24/07/2017 for PCs in the FY 2016/17 was provided and reviewed by the assessment team.</p> <p>c) County has carried out service delivery re-engineering. The county made a presentation and availed reports that were reviewed by the assessment team on a fleet management using GIS and ICT software system to monitor route travelled, fuel consumed, speed and location of motor vehicles. A copy of</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>report and printout of desktop/laptop screen view of the system shown was retained by the assessment team.</p> <p>d) County has launched RRI initiative to enhance revenue collection with an objective to collect revenue, check revenue payment compliance issues and monitor revenue collection trend starting with CBD and spreading outwards in town. A report availed and reviewed by the assessment team.</p>
<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</p>							
4.1	Counties establish	CEU established	Civic Education Units established	County Act, Art 99-100.	Maximum 3 points.	2	a) County has established a Civic Education Unit and

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	functional Civic education County did not provide any evidence to verify Units		and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.		letter of establishment ref: UGC/ADM.1/31/2017/ Vol. VIX (19) of 2/05/2017 was reviewed by the assessment team. b) County has a dedicated staff comprising of 6 members in the Civic Education Unit and the assessment team reviewed a letter of appointment ref: UGC/ADM.1/31/2017/ Vol. VIX (19) of 2/05/2017; c) County does not have an explicit budget for the Civic Education Unit but explained that resources are drawn from Public Service Management for civic education activities. d) County has no

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>programmes nor curriculum for civic education. It was reported that the Civic Education Committee will hold an inception meeting on 25th July 2017 as per reviewed letter ref: CE/NDI/EDU/6/1. Vol. 1/94 of 4/07/2017.</p> <p>e) County reported they have not outlined civic education methods and tools.</p> <p>From the above, county meets only 2 milestones (a) and (b) out of 4 and is therefore awarded 2 points.</p>
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly	Maximum 2 points. Roll out of minimum 5 civic education activities: 2	0	County stated there is no roll out plan for civic education and has no collaborations so far with NGOs for civic education.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				described and documented in report(s) as a condition for availing points on this.	points.		
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	a)0	<p>a) County does not have a policy/procedure and framework for access to information by public.</p> <p>County has public notice boards, web-page, “Champion” county magazine produced on quarterly basis and approx. 1,000 copies distributed freely to citizens, annual Ward Development Report – an annual pictorial newsletter focusing on development and topical issues specific to the ward, approx. 200 copies distributed</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						b) 1	<p>to the citizens in the wards; fliers inserted also in the “Champion” magazine, Public LCD Screen in Eldoret Town, Customer Desk; print adverts in newspapers and electronic clips local radio (KASS FM) and national radio. Copies of materials e.g. DVDs for electronic messages, print materials were presented to the assessment team and copies retained. Messages could be seen on the Public LCD Screen.</p> <p>b) County has a designated officer in place, Mr Kenneth Mutai, a Legal Officer</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>appointed through letter ref: UGC/ADM.1/31/2017/ Vol. VIX (19) of 2/05/2017. He was interviewed by the assessment team and participated in ACPA exercise.</p> <p>County satisfies criteria (b) but due to lack of policy, framework and clear guidelines for civic education the assessment awards 1 point.</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations Minutes from meetings in the forums.</p> <p>List of attendances,</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</p>	1	<p>a) This is happening and assessment team reviewed documents/materials county has prepared: a programme for the budget cycle and public participation notices (through notice boards, newspaper</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the</p>	<p>Meetings at ward levels,</p> <p>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>	point.		<p>advert, “Champion” Magazine (County Govt.) etc and invitations, indicating dates for the forum, venue and starting time at ward level. The assessment team reviewed reports, list of participation for forums held on 19th Sept 2016 at Kapsoya Ward of Ainabkoi Sub-County which was attended by 74 citizens; Tarakwa Ward of Kesses Sub-County which was attended by 94 citizens; Soy Ward of Soy Sub-County.</p> <p>b) Besides budget forum, the County presented for review by the assessment</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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>team report on consultative forums on Finance Bill, Expenditure Framework e.g. Mid Term Expenditure Framework at County Hall on 10/02/2015 – Education, Social Services & Sports; 11/2/2015 – Infrastructure: Roads, Transport, Public Works; Environment, Water, Energy etc. Programme for the day, reports on proceedings, attendance list were presented for review by the assessment team.</p> <p>c) Minutes of meetings, list of attendants for various meetings reviewed,</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>e.g. Minutes of meeting for Tarakwa Ward forum held at Chagaiya Coop Society and attendance list of 94 citizens. Copy of this report retained by the assessment team. However, it was not indicated on the list of attendants what stakeholder group a participant represented.</p> <p>d) For every consultative forum, County presented for review by assessment team copies of the programme for the say, agenda and roles/ responsibilities for the county staff which was assessed as adequate verification that forums are structured.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>e) County reported feedback from citizens feeds to plans did not provide documentation to track what happens with the input and proposals (reports, minutes, public notices etc) for review and verification by the assessment team.</p> <p>f) The County did not provide document (reports, minutes of meeting, public notices etc) to verify that feedback is given to the citizens</p> <p>The County satisfied 3 items (a, b and d) satisfied out of 6 and is therefore awarded 1 point.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
4.5.		Citizens' feedback	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 feedback mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	County did not provide evidence in form of a report, list of attendance, programme, schedule of meetings at ward/sub-county level etc to verify that feedback is usually given to the citizens on C-APR findings.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution	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	2	The following are publication on web-page besides publication on official gazette: <ul style="list-style-type: none">• County Budget Review and Outlook Paper• Fiscal Strategy Paper• Annual progress reports (C-APR) with core county indicators 3.Items uploaded and assessment awards 2

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment		1-2 issues: 1 point 0 issues: 0 point.		points.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			results ix) County citizens' budget				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	Bills introduced by the County Assembly are published in the national and in county gazettes or county web-site and the assessment team verified the following bills on the web-page: Public Health and Sanitation Bill 2016; Public Participation and Finance Bill for FY 2016/17 and Proposed Finance Bill 2016/17.
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against plan – measures of	Physical targets as included in	The % of planned projects (in the ADP)	Sample min 10 larger projects from minimum 3 departments/sectors.	Maximum 4 points (6 points in the	0	Individual sector contracts register is maintained.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	levels of implementation	the annual development plan implemented	<p>implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is</i></p>	<p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is</p>		Completion of project register is not maintained with details of contracts, costs incurred and information regarding the specific projects is not maintained in the county. No quarterly reports are produced regarding project projects.

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

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			made, and weighted according to the size.		available on completion of projects: 0 point will be awarded. An extra point will be awarded if the county maintains a comprehensive , accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two		

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					AC&PA).		
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>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). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</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</p>	4	<p>10 Samples selected and details of the projects were provided and list and details of the projects retained.</p> <p>Completions of sampled projects are within cost estimates.</p> <p>Projects sampled include:</p> <ul style="list-style-type: none"> • Supply and delivery of non-pharmaceutical products(CGU/H/16/2015-2016) • Supply and delivery of beddings(cgu/h/04/2015-2016) • Supply and delivery of mobile prover tank

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Review M&E reports. Compare actual costs of completed project with original budgeted costs in the ADP/budget.	points.		<p>1000lits</p> <ul style="list-style-type: none"> • Fabrication and installation of modern kiosk in Huruma. (CG/TRD/023/2015-16) • Consultancy services for SMES. (CGU/TRD/20/2015-2016) • Merewet water project. (CG/TRD/20/2015-16) • Kerita water project. (CGU/E/65/2015-2016) • Lelot water project.(CGU/67/2015-2016) • Construction of

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>bodaboda shades in Kapseret Sub county</p> <ul style="list-style-type: none"> • Drilling and test pumping of boreholes. (CGU/E/129/205-2016)
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<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</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in</p>	0	County has no evidence to show additional budgetary provisions (at least 5% of value on investment costs) to cater for maintenance for new investments in form of infrastructure, plant and equipment;

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				been provided for maintenance of these investments.	the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
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 framework for	2	County Government presented reports for 8 investments that qualify to undergo screening and EIA. EIA reports have been prepared for all 8 investments. Reports on investment projects were reviewed and have been screened, they have EIA reports.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points</p>		<p>They are registered by NEMA as follows: NEMA/PR/EMT/5/2: then specific projects references are</p> <ol style="list-style-type: none"> 1. 0680 – Proposed Cheplaleibei Water Supply Project; 2. 0864 – Proposed Borehole Water Project for Seiyot Secondary School; 3. 0863 - Proposed Borehole Water Project for Bosibor School; 4. 0778 - Proposed Borehole for Kimurgoi Water Supply Project; 5. 0681 - Proposed Borehole for Kipkaren Secondary School Water Supply Project; 6. 0925 – Laboratory

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Facility for St Peters' Soin Secondary School;</p> <p>7. 0784 – Proposed Borehole for Chebosya Dispensary Water Supply Project;</p> <p>8. 0789 – Proposed Borehole for Kwenet Village Water Supply Project;</p>
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	<p>Relevant safeguards instruments Prepared:</p> <p>Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved</p>	Sample 5-10 projects	<p>All 100 % of sample done in accordance with framework for all projects: 2 points</p> <p>80-99 % of projects: 1 points</p>	2	All 8 reports on proposed investments were reviewed by the assessment team and verified all have EMPs outlined to mitigate against negative environmental and social impacts as required by EMCA regulations. Three of the investment projects are licenced by NEMA as follows:

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>				<p>general registration NEMA/PR/UGC/5/2 followed by project specific reference number:</p> <p>9. 0680 – Proposed Cheplaleibei Water Supply Project;</p> <p>10. 0864 – Proposed Borehole Water Project for Seiyot Secondary School. This project is licenced by NEMA (0043213 Of 28/5/2017);</p> <p>11. 0863 - Proposed Borehole Water Project for Bosibor School. This project is licenced by NEMA (0043214 Of 29/5/2017);</p> <p>12. 0778 - Proposed Borehole for Kimurgoi Water</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Supply Project;</p> <p>13. 0681 - Proposed Borehole for Kipkaren Secondary School Water Supply Project;</p> <p>14. 0925 – Laboratory Facility for St Peters’ Soin Secondary School;</p> <p>15. 0784 – Proposed Borehole for Chebosya Dispensary Water Supply Project;</p> <p>16. 0789 – Proposed Borehole for Kwenet Village Water Supply Project. This project is licenced by NEMA (0043235 Of 24/3/2017);</p>
5.6	Value for the Money (from	Value for the money.	Percentage (%) of projects	To be included from the 3 rd AC&PA only.	Maximum 5 points.	N/A	Not applicable

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	the 3 rd AC&PA).		implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>		
					Total Maximum Score: 100 points.	54	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results Minimum Performance Conditions

#	MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
1	Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Met
2	Financial Management Financial statements submitted	To reduce fiduciary risks	Met
3	Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Not Met
4	Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Met
5	Use of funds in accordance with Investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	N/A

6	Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Met
7	County Core staff in place	Core staff in place as per County Government Act	Met
8	Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Met
9	Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Met

Table 8: Summary of Results for Performance Measures

Key Result Area	Results /Score
KRA 1: Public Financial Management	15
KRA 2: Planning and Monitoring and Evaluation	15
KRA 3: Human Resources Management	8
KRA 4: Civic Education and Participation	8
KRA 5: Investment implementation & Social and environmental performance	8
Total Score	54

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.

KRA 1: Public Finance Management

The following are identified areas for capacity support:

- Training in use of IFMIS to facilitate audit around the accounting system
- Training of the IAC to facilitate effective execution of their mandate,

- Training in computerized audit tools to efficiently manage audits with the advent of IFMIS.
- Audit report writing skills needed for support staff in the audit unit.
- Refresher/ planned continuous training in IFMIS to manage the activities of the county accounting unit,
- Training for accounts staff to assist them in understanding in year reports and producing them.
- Increase staff and training the additional staff in use of Hyperion to manage budgets.
- Training in development of Programme Based Budgets for County assembly
- Training in Records and Contracts Management to support staff in procurement.

KRA 2: Planning and Monitoring & Evaluation

The following are identified areas for capacity support:

- Support to strengthen linkage between CIDP, C-APR, ADP and budgets;
- Facilitate development of a framework and harmonization of indicators to enhance collaborations on planning, M&E, data and reporting among agencies from national government, county government, semi-autonomous government agents (parastatals, corporations etc.), NGOs and other key players;
- Training and skills improvements on M&E and report writing for M&E Champions”/staff in departments and sub county offices;
- Sensitization and induction training on Participatory M&E for Ward Development Committee Members and community resource persons;
- ICT based M&E systems for data and information capture, generation of generic reports;
- Logistical support (laptops, cameras, projectors, screens etc.) to enhance production and dissemination of reports and findings;
- Support a framework for reviews and feedback on planning and M&E process and outputs.

KRA 3: Human Resource Management

The following are identified areas for capacity support:

- Training needs assessments and support to training and capacity building across all staff;
- Establish ICT based Human Resource Information Systems;
- Preparation of skills and competency framework;

KRA 4: Civic Educations and Participation

The following are identified areas for capacity support:

- Support development for citizens’ grievance/complaints and feedback policy/guidelines followed by sensitizations for general public and county government staff;
- Support to establish citizen complaints/grievances and feedback systems;
- Civic education methods, development of relevant tools and collaborations with NGO;
- Training and capacity building on customers focused service delivery;
- Support periodical reviews and audits for civic education and public participation as well as citizens’ complaints/grievances and feedback systems and processes;
- Support production of audio visual clips, interactive radio/TV sessions and socio media communication platform.

KRA 5 Investments Implementation, Social Safeguards and Environment Performance

The following are areas identified for capacity support:

- Support establishment of relevant county policies and guidelines on EMCA regulations, specifically on noise and excessive vibrations;
- Support logistics, training and capacity development for the county to monitor performance/compliances and enforce regulations relating to noise and excessive vibrations;
- Support sensitization and induction programme for County Environment Committee;
- Support sensitizations programmes for county government (Executive and Legislation) and general public on EMCA law, regulations and compliances by county government;
- Support collaboration mechanisms with NGOs and civil society organizations to increase outreach and sensitizations for general public and focus groups on environmental issues;
- Support establishment and strengthening county focal environmental unit and representative focal persons in departments and in sub counties to coordinate and steer environmental and social safeguard issues w.r.t. county government;

4.0 CHALLENGES IN THE ASSESSMENT

The challenges faced during the easements include:

1. Poor and unreliable internet connectivity;
2. Unreliability of the IFMIS system hence getting some reports from the system was a major challenge;
3. The input of the County Assembly was rather minimal only to the extent of the bills and acts passed and financial statements; and
4. Lack of or delayed access to records from budgets and revenue collection unit.

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

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

5.1 MAC's

The documents were availed except for items 3 and 4 which have not been implemented.

5.2 MPC's Issues

It was observed that citizens' complaints/grievance committee is not established while appropriate process and procedures are inadequate.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- Submission letters between County Treasury and CEC were not forthcoming from budgets unit.
- Especially budget related matters for example circulars for budget, letters of submission to the CEC.
- Records in Revenue collection unit were not properly kept. Records of revenues from the automated system and manually collected system took long to receive them.
- In year reports were not being produced by the county.

KRA 2: Planning and Monitoring & Evaluation

The following were observed:

- ADP non capture of summary of budgets and non-costing of all activities;
- The County does not have a planned programme nor activities for civic education and therefore no budgets;
- The County has not customized curriculum, tools and methods for civic education;
- There is no structured framework and systems for citizen feedback on C-APR

KRA 3: Human Resource Management

The following key issues were observed:

- Annual staffing plans and targets not prepared;
- No skills and competency framework;

KRA 4: Civic Educations and Participation

The following key issues were observed:

- Civic education methods are not well defined and tools do not exist;
- No roll out plan or defined engagements with NGOs to enhance civic education activities to comply with provisions of County Government Act 2012 Art. 100(4)
- No legislation or policy or developed guidelines to describe access to information and communication as provided for in Art. 96(3) of the County Government Act 2012.
- The County does not have a well-structured system for citizen feedback and reporting;

KRA 5 Investments Implementation, Social Safeguards and Environment Performance

The following key issues were observed:

- The County does not have a framework to monitor and enforce compliance with noise and excessive vibrations;
- No demonstration of necessary budgetary provision (at least 5% of annual investment cost) for maintenance of new investments

6.0 NOTIFICATION OF DISAGREEMENT

There was no notice of disagreement noted or expressed as the assessment team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement in the assessment process including during the Exit Meeting. In addition there was no issue of Quality Assurance that arose during the assessment process.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ol style="list-style-type: none"> 1. Lack of in-year reports (Monthly reports and quarterly reports). 2. Revenue collection system not churning reliable daily reports and involves reconciliations that could lead to loss of revenues if not closely monitored. 3. Under staffed budgets unit, that has only one staff. 4. Internal Audit committee not in place to provide oversight required. 5. None publishing annual reports to share with the county public members that contravenes the PFM Act.
KRA 2	Planning & M&E	<ol style="list-style-type: none"> 1. ADP does not fully cost its activities and adhere to PFM Act Article 166 by including the summary of budgets; 2. County M&E Committee is not established; 3. Evaluation of completion of major CIDP projects is not conducted on an annual basis
KRA 3	Human Resource Management	<ol style="list-style-type: none"> 1. Annual staffing targets are not met; 2. County does not have skills and competency framework
KRA 4	Civic Education and Participation	<ol style="list-style-type: none"> 1. County does not have civic education programmes or dedicated budget; 2. County does not have a civic education curriculum and has not developed requisite tools and methods; 3. County does not have a policy/procedure and framework for access to information by public
KRA 5	Investment implementation & social and environmental performance	<ol style="list-style-type: none"> 1. There is no policy, framework systems, processes and procedures for citizens' complaints/grievances and feedback mechanisms; 2. County does not have a policy and framework to manage and enforced devolved functions under EMCA (Amended) Act 2015 – excessive noise and vibrations; 3. Adequate resources not provided in the budget to support maintenance for additional investments (Infrastructure, plant and equipment)

APPENDIX 1: ENTRY MEETING MINUTES

Minutes of Meeting held on Monday 24th July 2017 in the Conference Room, CGUG Offices

List of attendants:

	Name	Designation
1	David Rogony	Senior Accountant/KDSP Focal Person
2	Beatrice Ndenga	Accountant
3	Diffina Salim	Environment Officer
4	Michael Ndolo	Senior Economist
5	Pricillah Koech	Principal Accountant, Revenue
6	Kenneth K Mutai	Legal Officer
7	Josephat Rotich	Director Human Resource Management
8	Peter Chesos	Chief Officer, Finance and Economic Planning
9	Janet Akinyi	Procurement Officer
10	Kennedy Okwaro	Supply Chain Manager
11	Solomon K Biwott	Director
12	Timothy Mulatya	Matengo Githae & Associates
13	Norman M Muchori	Matengo Githae & Associates

The assessment team was received by **Mr David K Rogony** who is the **KDSP Uasin Gishu County Focal Person** and escorted for a courtesy call to the office of the County Secretary **Mr. Peter Leley** before proceeding to the Entry Meeting.

Agenda for the meeting

- Brief introduction of team
- ACPA assessment process and timelines
- Address from the Chair
- A.O.B

Minute 1: Welcome and introductions

The chair for the meeting was chaired by Mr. David Rogony, the County KDSP Focal Person.

- The Chairperson called the meeting to order at 10.15 am; started with a prayer and self-introductions
- Mr David Rogony gave a brief of KDSP activities and participation of County Government of Uasin Gishu in the programme activities, and briefed the chair on ACPA level II.
- The Chairman welcomed all participants to the meeting.

Minute 2: ACPA assessment process and way forward

The MG&A assessment team gave a brief on the assessment process as follows:

- This is the second level of assessment and will be carried out for three days starting Mon. 24th – Wed. 26th July 2017. It is capacity and performance assessment and NOT AUDIT

- Assessment will basically follow three tools, i.e. MAC, MPC and PM tools and will focus on evidence provided by the county. A general outline and attributes of the tools was explained for the meeting;
- To conduct assessments, the team will meet and interview persons responsible for KRAs and other relevant staff and peruse various documents as communicated by a letter from MG&A to the County Government which is dated 22nd June 2017. The assessment team may ask to see other documents and also meet/interview other key persons not mentioned in the letter but will support verifications required under MAC, MPC and PM tool;
- The assessment is based on DOCUMENTARY EVIDENCE. All evidence must be provided within the three days of field assessment, failure to which it is considered they are not there/available. Where necessary, the assessment team will make photocopies of relevant documents that are assessed important to support achievement;
- There will be an exit meeting and time for the meeting will be agreed with CGUG but very likely scheduled for Wed. 26th July 2017 at 3.00pm; agenda for the meeting is to discuss ACPA progress, preliminary findings and emerging issues;
- If time allows, the team will select project(s) to visit in the field;
- Draft Report will be submitted for necessary quality assurance process and MODP will upload the draft report in website. Counties
- There three levels of quality assurance: a) KDSP Secretariat who will join in field assessments as observers; b) Technical Committee; c) The World Bank;
- The team asked to have a venue/office where to operate from and for ease of meeting with CGUG staff;

Minute 3: Address from the Chair/KDSP Uasin Gishu County Focal Person

In his address, the Chairperson had the following:

- a. An office space has been identified and made available for the assessment team from where to hold meetings and review documents and reports;
- b. The CGUG staff will be available to escort them to the selected projects, when the assessment team will pick the projects they wish to visit;
- c. The Chairman expressed support to the ACPA process and stated his office will be accessible as and whenever will be required.

There being no other business, the meeting was closed to allow assessment to begin.

Minutes of meeting taken by: Norman M Muchori

Signature

For/behalf of County Government of Uasin Gishu:

Name:.....

Designation:..... Date:.....

For/behalf of MG&A:

Name:.....

Designation:..... Date:.....

APPENDIX 2: EXIT MEETING MINUTES

Minutes of Meeting held on Wed 26th July 2017 at Boardroom CGUG Offices

List of attendants

	Name	Designation
1	Shadrack Sambai	CEC M Finance & Economic Planning
2	Peter Leley	County Secretary
3	Peter Chesos	Chief Officer, Finance and Economic Planning
4	David Rogony	Senior Accountant/KDSP Focal Person
5	Beatrice Ndenga	Accountant
6	Diffina Salim	Environment Officer
7	Michael Ndolo	Senior Economist
8	Pricillah Koech	Principal Accountant, Revenue
9	Kenneth K Mutai	Legal Officer
10	Janet Akinyi	Procurement Officer
11	Kennedy Okwaro	Supply Chain Manager
12	Timothy Mulatya	Matengo Githae & Associates
13	Norman M Muchori	Matengo Githae & Associates

Agenda for the meeting

1. ACPA assessment process preliminary findings
2. Feedback from the meeting
3. A.O.B

Minute 1: Welcome and introductions

The chair for the meeting was Hon. Shadrack Sambai, CEC M Finance and Economic Planning. He called the meeting to order at 4.00pm, welcomed to the meeting MG&A Assessment team and other participants from the county government.

Minute 2: ACPA assessment preliminary findings and areas of capacity improvements

The MG&A assessment team gave a brief preliminary findings and emerging issues following the KRAs:

A) Preliminary findings

MPC's Issues

It was observed that citizens' complaints/grievance committee is not established while appropriate process and procedures are inadequate.

KRA 1: Public Finance Management

The following observations were made:

- Submission letters between County Treasury and CEC were not forthcoming, especially budget related matters for example circulars for budget, letters of submission to the CEC;
- Records in Revenue collection unit were not properly kept; records of revenues from the automated system and manually collected system took long to receive them.
- In year reports were not being produced by the county.

KRA 2: Planning and Monitoring & Evaluation

The following were observed:

- ADP non capture of summary of budgets and non-costing of all activities;
- County does not have a planned programme nor activities for civic education and therefore no budgets;
- County has not customized curriculum, tools and methods for civic education;
- There is no structured framework and systems for citizen feedback on C-APR

KRA 3: Human Resource Management

The following key issues were observed:

- Annual staffing plans and targets not prepared;
- No skills and competency framework;

KRA 4: Civic Educations and Participation

The following key issues were observed:

- Civic education methods are not well defined and tools do not exist;
- No roll out plan or defined engagements with NGOs to enhance civic education activities to comply with provisions of County Government Act 2012 Art. 100(4)
- No legislation or policy or developed guidelines to describe access to information and communication as provided for in Art. 96(3) of the County Government Act 2012
- County does not have a well-structured system for citizen feedback and reporting;

KRA 5 Investments Implementation, Social Safeguards and Environment Performance

The following key issues were observed:

- County does not have a framework to monitor and enforce compliance with noise and excessive vibrations;
- No demonstration of necessary budgetary provision (at least 5% of annual investment cost) for maintenance of new investments

B) Areas of capacity building

KRA 1: Public Finance Management

The following are identified areas for capacity support:

- Training in use of IFMIS to facilitate audit around the accounting system
- Training of the IAC to facilitate effective execution of their mandate,
- Training in computerized audit tools to efficiently manage audits with the advent of IFMIS.

- Audit report writing skills needed for support staff in the audit unit.
- Refresher/ planned continuous training in IFMIS to manage the activities of the county accounting unit,
- Training for accounts staff to assist them in understanding in year reports and producing them.
- Training of additional staff in use of Hyperion to manage budgets.
- Training in development of Programme Based Budgets for County assembly
- Training in Records and Contracts Management to support staff in procurement.

KRA 2: Planning and Monitoring & Evaluation

The following are identified areas for capacity support:

- Support to strengthen linkage between CIDP, C-APR, ADP and budgets;
- Facilitate development of a framework and harmonization of indicators to enhance collaborations on planning, M&E, data and reporting among agencies from national government, county government, semi-autonomous government agents (parastatals, corporations etc), NGOs and other key players;
- Training and skills improvements on M&E and report writing for M&E Champions”/staff in departments and sub county offices;
- Sensitization and induction training on Participatory M&E for Ward Development Committee Members and community resource persons;
- ICT based M&E systems for data and information capture, generation of generic reports;
- Logistical support (laptops, cameras, projectors, screens etc) to enhance production and dissemination of reports and findings;
- Support a framework for reviews and feedback on planning and M&E process and outputs.

KRA 3: Human Resource Management

The following are identified areas for capacity support:

- Training needs assessments and support to training and capacity building across all staff;
- Establish ICT based Human Resource Information Systems;
- Preparation of skills and competency framework;

KRA 4: Civic Educations and Participation

The following are identified areas for capacity support:

- Support development for citizens’ grievance/complaints and feedback policy/guidelines followed by sensitizations for general public and county government staff;
- Support to establish citizen complaints/grievances and feedback systems;
- Civic education methods, development of relevant tools and collaborations with NGO;
- Training and capacity building on customers focused service delivery;
- Support periodical reviews and audits for civic education and public participation as well as citizens’ complaints/grievances and feedback systems and processes;

- Support production of audio visual clips, interactive radio/TV sessions and socio media communication platform.

KRA 5 Investments Implementation, Social Safeguards and Environment Performance

The following are areas identified for capacity support:

- Support establishment of relevant county policies and guidelines on EMCA regulations, specifically on noise and excessive vibrations;
- Support logistics, training and capacity development for the county to monitor performance/compliances and enforce regulations relating to noise and excessive vibrations;
- Support sensitization and induction programme for County Environment Committee;
- Support sensitizations programmes for county government (Executive and Legislation) and general public on EMCA law, regulations and compliances by county government;
- Support collaboration mechanisms with NGOs and civil society organizations to increase outreach and sensitizations for general public and focus groups on environmental issues;
- Support establishment and strengthening county focal environmental unit and representative focal persons in departments and in sub counties to coordinate and steer environmental and social safeguard issues w.r.t. county government;

Minute 3: Feedback from the meeting

In his address, the Chairman had the following:

- The county will follow up on finalization and approval of relevant policies/bills/regulations and allocation of budgetary resources to support areas such as civic education and citizens' complains/grievances;
- His office and that of CS will follow up on areas of under-performance and give necessary support to ensure the county acts as an example for others;
- The Chairman appreciated support from KDSP for strengthening the capacity and improving performance of counties and urged all departments to embrace this support. He reported that the county is anxiously expecting the first capacity building grant, hopefully when funds are released by September 2017;
- The Chairman thanked the assessment team and participating staff for the ACPA assessment and hoped the county will perform well.

There being no other business, the meeting was closed with a prayer. Minutes of meeting taken by: Norman M Muchori

Signature

For/behalf of County Government of Uasin Gishu:

Name:.....

Designation:..... Date:.....

For/behalf of MG&A:

Name:.....

Designation:..... Date:.....