



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

SAMBURU COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

**Conducted On:
6th - 8th December 2018**



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ACRONYMS

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



ACKNOWLEDGMENT

The Prestige Management Solutions Team would like to acknowledge the support and cooperation extended to them by the entire County Government of Samburu.

Specifically, we would like to recognize and appreciate the warm reception given to the Assessment Team during the entry meeting chaired by the Chief Officer, Finance and Economic Planning, Mr. David Lesamana and the warm send-off during the exit meeting chaired by the Chief of Staff who is also the KDSP Focal Person, Mr. Bosco Olesambu. Our sincere gratitude goes to him for his tireless efforts in ensuring that the assessment was conducted smoothly and the staff was on hand for the assessment.

We would also like to recognize the unparalleled commitment exhibited by Mr. Sammy Lenanyokie, the Revenue Officer, in mobilizing the other staff members to avail the relevant documents and evidence and for being the logistics focal person.

We cannot forget the teams that facilitated the field visits and the support staff for being on hand to give us copies of documents when requested to do so.

Finally, the Prestige Management Solutions Team would like to thank all the focal persons for their cooperation and support during the assessment exercise.



EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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



Annual Capacity & Performance Assessment Report (ACPA)

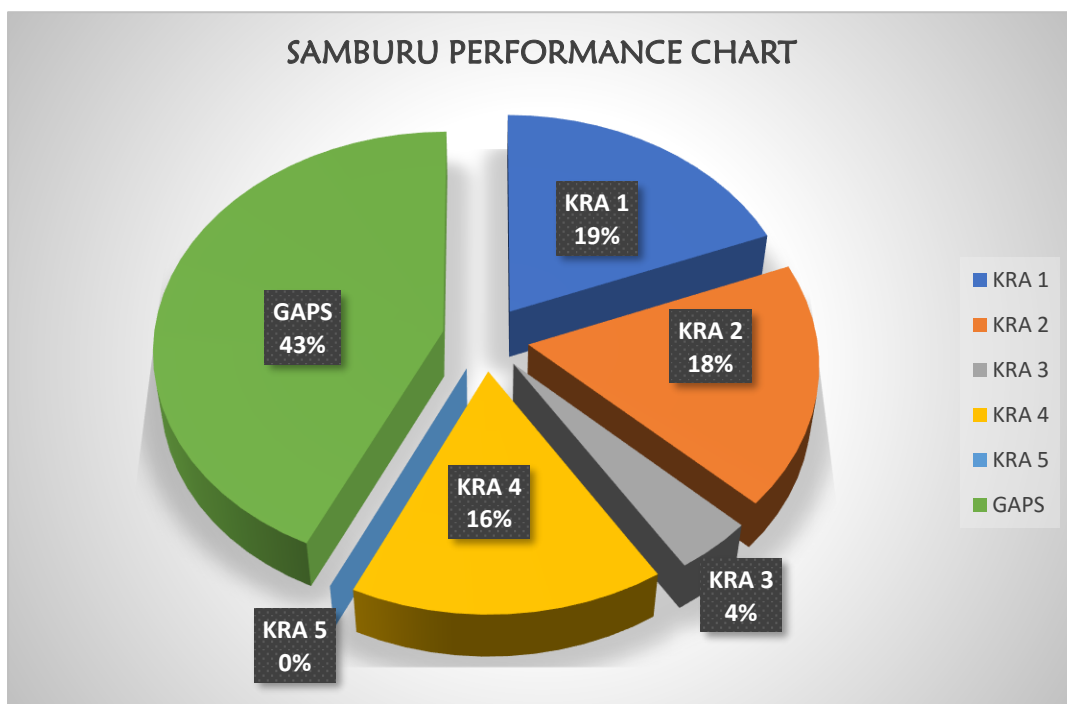
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MACs	Met all MACs
MPCs	Met 7 MPCs. MPC 3&5 not met. MPC 5-Adherence to investment menu - was not applicable in this county. MPC 3 The audit opinion was adverse

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	19
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	4
	KRA 4: Civic Education and Participation	16
	KRA 5: Investment implementation & Social And environmental performance	0
	SCORE OVER 100	57





Achievements

The County Government of Samburu performed above average in the MPCs. The county also performed considerably well in Public Financial Management by adhering to the financial management reporting standards as well as observing the requisite schedules and submitting the relevant financial reports to the regulatory authorities for oversight in time. The documents required for the assessment were availed as evidence of the same. Moreover, the county managed to achieve 23 of the required 25 procurement steps and submitted its procurement plans to PPRA.

The county performed fairly well in the area of planning, monitoring and evaluation with designated planning and M & E officer appointed and in place for the year under review (2017/18), a budget allocated to the M&E activities for the year and county annual reports in place.

The County also performed well in the area of an Environmental and Social Safeguards. They provided proof of collaborating with NEMA to ensure the projects adhered with the guidelines of the NEMA Checklist.

Weaknesses

The County Government had some challenges in the key sectors being assessed. In Finance, the county did not have an internal audit committee in place in the financial year. Moreover, no internal audit reports were being prepared for the county albeit the presence of an internal audit department.

In addition, the proportion of audit queries from the office of the auditor general constituted 20% of the total expenditure for the county, which was also an increase from the year before.

The HR department had not developed comprehensive skills and competency frameworks document for the county. In addition, the county did not conduct any staff appraisal or performance contracts.

Furthermore, there was no county M&E committee in place.

Challenges

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

- Owing to the size of the county and the duration allocated for the exercise, the assessment team could not visit distant county flagship projects.
- There was an apparent weak linkage between the County Executive and the County Assembly;
- Due to prior engagements, the Team was unable to meet the top management of the County;
- Due to time constraint, the Team could only visit projects within the township.

The asset register is not consolidated to include assets inherited from the local authority.



Areas of Improvement

Provide for maintenance budget to cater for the completed projects that are 2 to 3 years old;

- Make the budget credible by maintaining the variance of aggregate expenditure out-turns compared to original approved budget at plus or minus 10%;
- Ensure expenditure composition for each sector matches budget allocations (average across sectors);
- Enhance automation of own source revenue collection and sustain an annual increase in own-source revenue;
- Reduce the value of audit queries to less than 5% of the total expenditure for the year under reference;
- Conduct EIA on all qualifying projects in accordance with the checklist on the Environmental Impact Assessments and carry out Environmental Audit on all projects undertaken by the county;
- Apply Performance Management by putting all staff on a performance contract and appraising them. Institute a reward and sanctions system to reward achievement of targets and to punish non-achievement of targets;
- Initiate Rapid Result Initiatives for quick wins;
- The County Assembly should exercise its oversight role by debating the audit queries arising from the audit reports from OAG.

2.0 Introduction

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

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

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

The framework, therefore, provides a set of results and outputs against which capacity building activities at both levels of government, and across multiple government departments and partners are measured. Further, it also provides the basis for a more



coherent, well-resourced and coordinated devolution capacity support across multiple government agencies at national and county levels, as well as by other actors.

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

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

2.1 Key Results Areas

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

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

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

2.2 The Program Development Objective (PDO)

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



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

2.3 The specific objectives.

The specific objectives of the assessment are to –

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



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

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

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

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

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

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



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

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

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

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & assessment team

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

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



3.1 Literature Review

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

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

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

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

3.2 Mobilization

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

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

3.3 Sensitization Workshop

Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry involved in the training were familiar with the tool having conducted similar inductions



for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.

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

a) Entry Meeting

The Assessors held the Entry Meeting with the County Officials chaired by the Chief Officer, Finance and Economic Planning Mr. David Lesamana and attended by the focal persons of the KRAs on 6th December 2018.

The meeting outlined the objectives of the Assessors visit the County, the duration of the assessment exercise, the relevant officials to be interviewed, the assessment program and emphasize that the assessment was strictly evidence-based in support of the stated results for the Financial Year under reference.

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

b) Data Administration

The Assessors conducted the exercise in three working days as per the program. They relied on evidence provided by the County Government Officials within the framework of the assessment tool that was developed by the Department of Devolution. The evidence was collected in the form of certified copies of original documents, field visits, visits to the County web site and photographs.

The scope of the assessment was to review the Minimum Access Conditions, Minimum Performance Conditions and the Performance Measures guided by the ACPA Tool.

c) Exit Meeting

The exit meeting was held on 8th December 2018 and was facilitated by the assessors together with the Samburu County government officials. The assessment exercise was officially concluded and key findings of the exercise were highlighted.

A summary report was signed with the focal persons of the implementing sectors. The Assessors also provided an opportunity for the County Government officials to give feedback on their views and suggestions regarding the assessment.

The details of the entrance meeting are highlighted in annex 2.



Time plan

Activity	6 th Dec 2018	7 th Dec 2018	8 th Dec 2018
Entry meeting			
Assessing the Minimum Access Conditions			
Assessing Minimum Performance Conditions			
Assessing Performance Measures			
Exit Meeting			



4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	MET	Participation agreement dated 16th June 2016 signed by Governor H. E Moses Kasaine Lenolkulal as evidenced by CGS/02/001
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	At the point of time for the ACPA for the current FY. The first year a trigger to be achieved prior to the start of FY.	MET	CB Plan for the Financial year 2017/18 prepared in the appropriate format as evidenced by CGS/02/002.



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Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity 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 the previous FYs in accordance with the Investment menu</p>		MET	The county received level 1 grant of KES 39,000,000 Grant Utilization was done according to the investment menu. Based on the level 1 grant implementation report, the county utilized the money in training and purchase of printers and photocopiers as evidenced by CGS/02/003
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		MET	Level 1 grant implementation report indicated an The actual implementation of 84.6% which translates to KES 32,994,000, as evidenced by CGS/02/003



4.2 Minimum Performance Conditions

The summary of results for Minimum Performance Conditions is as shown in table 4.2 below.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	Participation agreement dated 16th June 2016 signed by Governor HE Moses Kasaine Lenolkulal as evidenced by CGS/02/001 - The CB Plan is dated 20 th June 2017 as evidenced by CGS/02/002 The county complied with MACs Above.
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with a 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, the county must also submit consolidated statements by 31 st October. The FS has to be in an auditable format.	3 months after the closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	Duly signed Financial Statements for FY 2016/17 was provided and submission to OAG was done on 29th September 2017 as evidenced by CGS/01/026



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	<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 the 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>The first year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>The 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 	<p>Note. This will be the last trigger for release as the report is not yet thereupon a 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 disqualify counties as per audit reports, see the previous column.</p>	NOT MET	Audit Opinion from the OAG for FY 2016/17 for the County Executive carried ADVERSE opinion.



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		itself would lead to adverse audit opinion) and fraud; <ul style="list-style-type: none"> • 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 			
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 website.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for the current year are reviewed.	MET	The CIDP for 2013-2017 approved on 5th August 2015 by the county assembly. ADP for FY 2017/18 approved on 28th August 2016. The budget for FY 2017/18 approved on 28th Feb 2017
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. MoV: 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	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	N/A	N/A The county did not qualify for level 2 grant, hence it is not subject to this condition



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both). <u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.	At the point of the ACPA (for current year)	MET	Updated Consolidated procurement plan for the County Executive for the FY 2017/18 was provided. Consolidated procurement plan for the legislature for FY 2017/18 was provided. This is evidenced by CGS/01/025 The procurement plan was updated upon the budget revision and it encompassed the needed projects and adheres with procurement procedures.



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
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"> • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all subprojects • 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>	At the point of time for the ACPA.	MET	<p>The core staff was in place as listed below:</p> <ul style="list-style-type: none"> • Staff organogram that shows the position of the procurement, Accountant, Environmental officer and M&E officer was provided. Schemes of work for the Accountant, Procurement officer, M & E officer <p>Staff files for the following officers were provided.</p> <ol style="list-style-type: none"> 1. Geoffrey Kitewan was appointed as head of county supply chain management on January 27th, 2014 and holds a bachelor of science in business administration degree from United States International University and is a member of the association of supervisors in purchasing and supply. 2. Benson Lengalen was appointed the director for environment and natural resources on 02/04/2015 and holds a bachelor of science in wildlife management from Moi University. 3. Morris Kaliba was appointed the director for M&E on 16th December 2010 and holds a



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>masters in project planning and management from the University of Nairobi</p> <p>4. Joseph Lekalkuli was appointed the head of county treasury on 27th January 2014 and holds a bachelor of commerce (finance) degree from KCA University and is a member of ICPAK.</p> <p>These appointments are evidenced by CGS/03/003.</p> <p>Indicate names & qualification of above 4 core staff</p>
Environmental and Social Safeguards					
<p>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.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against a set of environmental and social criteria/checklist safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rdAC&PA, Sept. 2017). Sample 5-10</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu</p>	MET	<ol style="list-style-type: none"> 1. There was no NEMA certification of any project. 2. NEMA checklist was provided as per evidence CGS/05/001 3. ESMP Well develop for the above-sampled projects 4. The technical environmental committee was in place. Minutes of meeting dated 5th April 2018 as per evidence CGS/05/002. The environment committee was gazette vide Gazette notice NO.74/Act No.5 dated 3rd June 2015 provided as per evidence CGS/05/001



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials, and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in the 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 a clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	(i.e. in the 3 rd AC&PA, see the previous column for details).		
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including 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,</p>	At the point of time for the ACPA.	MET	<p>a) Citizens' Complaint system in place, but there no grievance handling committee</p> <p>b) Appointment letter and highest qualification of Ms. Benita Lolchuraki as complaints handling officer was availed. Evidence CGS/05/008</p> <p>c) There is no complaints form/template for the public.</p>



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MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>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, the job description for a focal point, and evidence for operations, etc. + members of the 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>However, a register of complaints was provided as per evidence CGS/05/007</p> <p>d) The county has multiple channels for receiving complaints. A letter to Town Administration on Burn of Plastics waste was availed as evidence Ref CGS/05/009 No grievance handling Committee. However, the Letter from NEMA to Church Kisima the owner of plot that burns waste on February 2018 shows that complaints are handled by the county. Evidence</p> <p>e) The county does not have an up to date and serialized record of complaints. However, a register of complaints was provided as per evidence CGS/05/007</p>



4.3 Performance Measures (PMs)

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management							
Max score: Maximum 30 points.							
a. Strengthened budget formulation, resource mobilization, and allocation							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	2	b. Program based budget dated 28 th February 2017 was presented as evidenced by CGS/01/001 c. The budget for FY 2017/18 was developed in IFMIS Hyperion module
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	3	a) Circular issued to all accounting officers on the budget dated 23 rd August 2016 was presented as evidenced by CGS/01/002 b) CBROP dated September 2016 was presented to the assessment team with the following:



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>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 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 the mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>-Submission letter from the County treasury to the County executive committee dated 15th September 2016 as evidenced by CGS/01/003a</p> <p>- Submission letter from the County treasury to the County Assembly dated 6th October 2016as evidenced by CGS/01/003b</p> <p>c) CFSP dated 30th January 2017 was further availed as evidenced by CGS/01/004</p> <p>-Submission letter from the County treasury to the County executive committee dated 16th January 2017 as evidenced by CGS/01/005</p> <p>– Submission letter from the County treasury to the assembly dated 30th January 2017 as evidenced by CGS/01/004</p> <p>(d) Budget estimates for the county submitted to the county assembly on 28th February 2017 as per evidence CGS/01/006d</p> <p>(e) The county assembly passed the county budget with amendments and published the notice in the Kenya Gazette,</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.3		The credibility of budget	<p>a) Aggregate expenditure out-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>a)</u>: If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p> <p><u>b)</u>: If the average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>	<p>2</p> <p>1</p>	<p>Samburu County Appropriation Act, 2017as evidenced by CGS/01/006</p> <p>a) The total budget for FY 2017/18 was KES 4,561,404,019</p> <p>Total expenditure in FY 2017/18 (Financial statement) was KES 4,145,186,921</p> <p>This represents a Deviation of 9.13%)</p> <p>This is evidenced by CGS/01/007</p> <p>b) Following the PEFA methodology for indicator PI-2, the departmental Variance is 15.3%as evidenced by CGS/01/007</p> <p>Below are the budgeted and actual amounts:</p> <p>county executive 513,584,086 477,624,586</p> <p>finance econ planning 526,916,518 490,564,590</p> <p>agric 387,910,615 246,000,863</p> <p>water 364,553,230</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							107,610,888 edu 479,525,964 378,021,018 medical services 955,183,803 752,388,004 lands 139,602,254 96,597,399 transport 458,977,099 390,614,280 culture 108,786,532 59,971,099 tourism 293,570,646 215,260,382
Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	2	Own Source Revenue for the FY 2017/18 KES 224,686,264 , whereas the Automated revenues were KES 183,338,685 . The Proportion of automated revenues against total revenues were 81.6% This is evidenced by CCG/01/008



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Compare FY 2015/16 & 2016/17	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	OSR FY 2015/16 was KES 166,422,136 (Revenue records) OSR FY 2016/17 was KES 183,798,995 (FS 2016/17) Therefore, OSR increased by 10.44% . This is evidenced by CGS/01/008
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	0	a. No quarterly budget reports were presented as evidence to the assessment team. b. Summary revenue, expenditure is not captured in the county website whereas progress reports are published in the county web-page.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances,	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT).	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	The Financial Statements were prepared as per the PFM Act & IPSAS format. Financial statements include core issues such as closing balances, budget execution report, schedule of outstanding payments, and an appendix with fixed assets



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	<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>			register. This is evidenced by CGS/01/009
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include:	<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 point</p> <p>If none: 0 points.</p>	1	<p>The monthly reporting and update of accounts complied with 1 milestone</p> <ol style="list-style-type: none"> 1. Statements of receipts and payments (CGS/01/013) 2. No Budget execution report 3. a) Details of income and expenditure (CGS/01/012) <ul style="list-style-type: none"> b) There were no submissions of expenditure summaries submitted. c) Schedule of imprest and advances done yearly not monthly (CGS/01/010) d) No Schedule of debtors and creditors done monthly



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. A financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 				e) Bank reconciliations samples for August and September 2017 (CGS/01/011)
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	<p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional arrangements: <u>First year</u>: Assets register need only to contain assets acquired by county governments since their establishment.</p> <p><u>Second year</u> onwards: register must include all</p>	0	The county has an up to date asset Register from 2013 but doesn't consolidate assets inherited from the local Authority. This is evidenced by CGS/01/014



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					assets, including those inherited from Local Authorities and National Ministries		
Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point.	1	4 QUARTERLY Internal Audit Reports FY 2017/18 submitted to COs was provided. This is evidenced by CGS/01/016
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	0	The county did not have a functional Internal Audit committee in place during the year under review
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	A review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points	0	Upon review of the audit report from the OAG, the following was assessed: Audit queries FY 2016/17 KES 889,578,627



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					<5% of total expenditure: 1 point		Expenditure FY 2016/17 KES4,239,768,927 Proportion of Audit queries by Expenditure is 20.98% This is evidenced by CGS/01/017
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	0	Audit Queries FY 2015/16 KES 236,177,588 Audit Queries FY 2016/17 KES 889,578,627 Thus there was an increase in queries by KES 651,401,039 This is evidenced by CGS/01/017
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	0	No legislative scrutiny was done for the audit reports by the county assembly.
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	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). a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted.	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25= 2 points b) Timely submission of quarterly reports to PPRA (both annual reports plus all	5	a) 23 out of 25 procurement steps in IFMIS were used as evidenced by CGS/01/019. The 5 sampled procurements files are listed under (c) below b) PPRA Reports submitted 1. Quarter 1 dated 9 th October 2017 (CGS/01/015) 2. Quarter 2 dated 12 th



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>		<p>January 2018 (CGS/01/018)</p> <p>3. Quarter 3 dated 6th April 2018 (CGS/02/)20)</p> <p>4. Quarter 4 dated 13th July 2018 (CGS/01/021)</p> <p>c) The following procurement processes were reviewed for adherence:</p> <p>Request for Quotation</p> <ol style="list-style-type: none"> RFQ for office stationery at a cost of KES 252,960. RFQ for the supply of office furniture at a cost of KES 324,000 <p>This is evidenced by CGS/01/022</p> <p>Open Tender</p> <ol style="list-style-type: none"> Open tender for supply of camel heifers & Bulls at a cost of KES 18,228,000. Open tender for improvement of UNCL road at a cost of KES 21,966,300 Construction of admin block at maralal polytechnic at a cost of KES 25,797,890. <p>This is evidenced by CGS/01/023 Include the amounts awarded in each procurement above</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							d) Secure storage space designated for filling procurement documents as per the above-sampled files e) Duly Completed evaluation reports for the under listed sampled procurements were presented: 1. Evaluation report for the supply of 228 Camel heifers and 22 bulls 2. Evaluation report for proposed design plan, construction, and operationalization of Lulu irrigation scheme. 3. Evaluation report for delivery of Water tanks countywide 4. Evaluation report for a plan for Arsim irrigation scheme 5. Evaluation report of Fencing of Lpus Leluai –Waso ward This is evidenced by CGS/01/023
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/Plannin g unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. b) There are designated planning and M&E officer and each line ministry has	Review staffing structure and organogram. The clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	3	a. Organogram of planning and M&E was presented as evidenced by CGS/02/007 b. Appointment of Mr. Morris Kaliba on 25 th June 2018 as the M&E Officer as



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			a focal point for planning and one for M&E c) Budget is dedicated to both planning and M&E.				evidenced by CGS/02/005 c. The county has a dedicated M&E budget of Kshs under each department as evidenced by CGS/01/001
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	No M&E Committee was in place in the year under review (2017/2018)
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDP). See County Act, Art. 108, Art 113 and Art. 149. CIDP guidelines, 2013, chapter 7.	Maximum: 3 points 1 point for compliance with each of the issues: a, b and c.	3	a. CIDP adheres to structure of CIDP guidelines issued by MoDA b. CIDP for 2013-2017 has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators c. Annual financial requirement according to ADP FY 2017/18 was KES 4,561,404,019 Previous FY Total County revenue (2016/17) was KES 4,200,439,121 Thus the financial Annual requirement for implementation of CIDP exceeded Total County Revenue of previous FY by 8.59%
2.4		ADP	a) Annual development	Review version of ADP	Maximum: 4 points	4	1. The duly approved ADP



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
		submitted on time and conforms to guidelines	<p>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>	approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>		<p>Submitted to the County Assembly on 26th August 2016 as evidenced by CGS/02/008</p> <p>2. The ADP contains all issues mentioned in the PFM Act 126, 1(A-H)</p>
2.5		The linkage between CIDP, ADP, and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of the final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points Linkages and within the ceiling: 2 points.</p>	1	<p>i) There are Linkages between the CIDP, ADP and the budget. The following 11 projects are consistent in the three documents:</p> <ol style="list-style-type: none"> 1. Improved livestock breed 2. Cattle dip construction and maintenance <p>ii) Variance between ADP and Budget are as per the following projects :</p> <ol style="list-style-type: none"> 1. Construction of new livestock sale yard, variance 0% 2. Veterinary vaccines, variance 26% 3. Purchase of certified seeds, variance 20% 4. Purchase of fingerings, variance 20% 5. Construction of 30 public



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							<p>toilets, variance 13%</p> <p>6. Develop tourism website, variance 25%</p> <p>7. Support for investment exhibitions, variance 0%</p> <p>8. Provision of ECD learning materials, Variance, 17%</p> <p>9. Provision of street lighting in Suguta Mar Mar, variance 0%</p> <p>10. Street lighting in Archers post, Variance 14%</p> <p>11. Development of Sub-catchment management plans</p> <p>The costing of the ADP against the final budget allocation has a variance 15%</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for</p>	5	<ol style="list-style-type: none"> 1. C-APR for 2017/18 was produced as per evidence CGS/02/010 2. C-APR was produced on time on 25th August 2018 as evidenced 3. C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation e.g. employment of more rangers and rangers houses



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			sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines.		results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		This is evidenced by CGS/02//010.
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review the completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation is done: 1 point.	1	The sample of evaluated completed projects are listed below: <ol style="list-style-type: none"> 1. Evaluation report for livestock breed program 2. Evaluation report upgrade of Maralal town roads probase 3. Evaluation report of the construction of ECDE classrooms countywide 4. Completion of the construction of Seiya bridge as evidenced by CGS/02/004
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-APR informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	There is evidence that the ADP 2017/18 and budget FY 2017/18 are informed by the previous C-APR FY 2016/17 such projects include: <ol style="list-style-type: none"> 1. Tourism protection and marketing 2. Review of leases at Samburu lodges



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							3. Tourism Infrastructure development 4. Youth and woman enterprise development fund 5. Education libraries and supplies 6. Upgrading of Maralal town roads to probase roads and renovations 7. Construction of storm water management as evidenced by CGS/02/009
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c= NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	1	i. Staffing plans with annual targets dated 26 th June 2018 as evidenced by CGS/02/004 were submitted for review. ii. No CARPS report was availed for assessment. iii. Staffing plan targets for the county were not met
3.2	Job descriptions, including skills and competence	Job descriptions, specifications	a) Job descriptions in place and qualifications met (AC&PA 1: Chief	Job descriptions Skills and competency frameworks.	Maximum score: 4 points All a, b and c: 4	2	a) Appointment letters/job descriptions/promotion /highest qualification of 10



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	requirements	and competency framework	<p>officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	Appointment, recruitment and promotion records	<p>points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>		<p>head of units as herein in were presented for scrutiny:</p> <ol style="list-style-type: none"> 1. Priscilla Nurisan Lanyasunya was appointed the Director of Human resourced from 1st December 2016 and holds the following qualifications: <ul style="list-style-type: none"> - Bachelor's degree from Indra Gandhi National Open University - Master of Arts in sociology from the University of Nairobi. - Executive master of education from Moi University 2. Juliana Lenaseyan was appointed the director for culture, gender and social services on 2nd April 2014 and holds a bachelor of arts in community development from Daystar University. 3. Jemen Lentoijoni was appointed the director of ECDE on 1st December 2016 and holds a bachelor of education from Kenyatta University. 4. Daniel Samuel Lealo was appointed the director of public works on 1st August 2015 and hold a Bachelor of Science degree from Egerton



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							<p>University.</p> <p>5. Moses Okeyo was appointed a director of planning on 02/04/2015 and holds Master of Arts in planning from University of Nairobi.</p> <p>6. Mathew Leakono was appointed the director of tourism and wildlife conversation on 02/04/2015 and holds a bachelor of business administration (accounting & finance) from Kenya Methodist University</p> <p>This is evidenced by CGS/03/005</p> <p>b) Skills and competency match as evidenced by CGS/03/005. However, the County did not have a skills & competency framework in place as at the time of assessment</p> <p>c) Accurate recruitment noted in the recruitment of the 10 heads of the unit above</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized.	Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records.	Maximum score: 5 points. a) Staff appraisal for all staff in place: 1	1	a. No Staff appraisal for the entire county was conducted in the financial year under review.

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



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			b) Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period	point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled: 1 point		b. No Performance contracts were signed. c. Service re-engineering undertaken in health and Education as per evidence CGS/03/006 d. No RRI was undertaken for the county.
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	3	a. The county has established a Civic Education Unit(CEU) as revealed below: b. Appointment of civic education officers Ms. Linda Naserian (CGS/04/001)and Mr. Fred Marmalei (CGS/04/002) on 8 th May 2018, The dedicated staff is appointed to the



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							<p>department as hereabove stated.</p> <p>c. The county had a dedicated budget for FY 2017/18 for Public Participation of KES 6,000,000 as evidenced by CGS/01/001</p> <p>d. Programs planned in Seket catholic, South Horr catholic hall, Archers post on 22nd /23rd/24th January 2018 as evidenced by CGS/04/001</p> <p>e. The County government used the following tools and methods for CE.</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 the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	<p>The county rolled out the following CE activities in the FY 2017/18:</p> <ol style="list-style-type: none"> 1. Minutes of Finance bill held on 28th September 2017 in Mission hall in Wamba as evidenced by CGS/04/005 2. Attendance list of CIDP Sensitization in SAIDIA Hall on 5th September 2017 3. Attendance list of CIDP Sensitization in Samburu guest house on 17th October 2017 as evidenced by CGS/04/004 4. Minutes of Finance bill held in CCF Hall in Baragoi on



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							26 th September 2017 5. Minutes of Finance bill held in Allamano Hall Maralal on 27 th September 2017. This is evidenced by CGS/o4/005
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy/procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents.</p> <p>Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	2	<p>a. The county has a System for Access to information/ Communication framework: There was a public notice for Programs planned in Seket catholic, South Horr catholic hall, Archers post on 22nd /23rd/24th January 2018. Evidenced by CGS/04/003</p> <p>b. Appointment Letters of Civic Education Officer Mr. Fred Marmalei. This is evidenced by CGS/04/002</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>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 point.</p>	2	<p>i) Participatory planning and budget forums held for FY 2017/18 was held on 24th February as evidenced by CGS/04/005</p> <p>ii) Citizen's consultations were held beyond the budget forum as evidenced by CIDP</p>



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			<p>forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>Meetings at ward levels,</p> <p>The link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>			<p>public participation attendance list held in LBUKOI on 26th January 2018. Evidence Ref CGS/04/010</p> <p>Minutes of Finance bill presentations held in Wamba mission Hall on 28th September 2017 evidenced as GCS/04/005</p> <p>iii) Representation includes village administrators, Head of revenue, Directors of various departments</p> <p>iv) Minutes of Finance bill in Wamba Hall are well structured as evidenced by CGS/04/006</p> <p>v) Citizen input of Lekanto gap, captured in meetings on 24th February 2017 and reflected in budget 2017/18 as evidenced by CGS/04/005</p> <p>Citizen input of purchase of Turkana breeds of Camel captured in meetings on 24th February 2017 and reflected in budget 2017/18. This is evidenced by CGS/04/006</p> <p>vi) No Feed-back to citizens on how proposals have been handled.</p>
4.5.		Citizens'	Citizen's feedback on the	Records of citizens	Maximum points: 1	1	Citizen's feedback on the



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		feedback	findings from the C-APR/implementation status report.	engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is a feedback mechanism in place.	Compliance: 1 point.		findings from the C-APR/implementation status report. Was availed. Citizens in Wamba ward requested for completion of Wamba stadium evidenced by CGS/04/011
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: <ol style="list-style-type: none"> i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and 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 	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points.	4	Seven county core financial materials were published online as follows: <ol style="list-style-type: none"> i. Published ii. Published iii. Not published iv. Published v. Published vi. Published vii. Not published viii. Published ix. Published



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			Assessment results ix) County citizens' budget				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	2	The following bills were published on the county website: 1. Gazettement of Maralal Municipality No 5345 2. Gazettement of Samburu county Appropriation Act, 2017 on 27 th December 2017 3. Gazettement of Samburu county Supplementary Appropriation Act, 2018 on 17 th May 2018 4. Gazettement of Samburu county Supplementary Appropriation bill, 2017 on 6 th December 2017
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects <i>Note: Assessment is done for projects planned in the Annual Development Plan</i>	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided with 100 % completion against the plan for each project. If a project is multi-year,	Maximum 4 points (6 points in the first two AC&PAs). ² More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).	0	The sample of Planned projects implemented in the FY 2017/18 are listed below: 1. Purchase of conservancy uniform, 100% 2. Purchase of VHF radio handset 100% 3. Construction of an eco-lodge at Ndoto and Ltungai,

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



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			<p><i>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.</i> If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</p>	<p>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>85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).</p>		<p>0%</p> <ol style="list-style-type: none"> 4. Full immunization exercise, 58% 5. TB Patient treatment, 80% 6. Fertilizer procurement, 70% 7. Family planning outreach, 21.9% 8. Antenatal Care fourth visit, 49.6% 9. Development of tourism website, 0% 10. Development of conservancy management plans 0% <p>The average percentage of implementation rate of the above 10 projects as per the completion register is 47.9% The county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects</p>
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).	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.	<p>Maximum 4 points. (5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are</p>	0	<p>The sampled projects below were implemented within budget estimates:</p> <ol style="list-style-type: none"> 1) Ngila borehole. Variance 12.77% 2) UNCL Road Ngurinit,



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				<p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>	<p>executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		<p>variance 8.47%</p> <p>3) Streetlighting in wamba , variance 7.71%</p> <p>4) Soil conservation in Lpashie , variance 1.67%</p> <p>5) Maralal polytechnic block 0.78%</p> <p>6) Supply of camels and heifers 5.31%</p> <p>7) Classroom construction in Leirr-Baawa, variance 0.05%</p> <p>8) Graveling in Samburu national reserve, variance 7.39%</p> <p>9) Supply of certified seeds, variance 7.21%</p> <p>10) The opening of UNCL Road Mabati-Lteroi , variance 0.4%</p> <p>Out of the 10 sampled projects, only 4 have been implemented with the +/-5% of the budget estimates, which is 40%</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) 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	<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</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>The maintenance budget is more than 5 % of the capital budget and sample projects catered for</p>	0	<p>The county did not have a maintenance budget for specific completed projects However, the maintenance budget was factored in each department/sector as follows:</p> <p>a. County assembly, Maintenance is 1%</p> <p>b. County executive,</p>



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			allocations (sample of min. 5 larger projects).	above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	in terms of maintenance allocations for 2-3 years after 3 points (4 in the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		<p>Maintenance, 2.6%</p> <p>c. Finance and economic planning, Maintenance 0.7%</p> <p>d. Agriculture, maintenance is 0.4%</p> <p>e. Environment, maintenance is 0.3%</p> <p>The average maintenance budget against the completed projects was 1%</p>
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p>Maximum points: 2 points (3 points in the first two AC&PAs)</p> <p>All 100 % of sample done in accordance with the framework for all projects: 2 points (3 points in the first two AC&PAs)</p> <p>80-99 % of projects: 1 point</p>	0	No Environment Audits are done in the year under review
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans,	Sample 5-10 projects	All 100 % of sample done in accordance with the framework for all	0	No EIA has done in the FY 2017/18



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.		projects: 2 points 80-99 % of projects: 1 point		
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	To be included from the 3rd AC&PA only. A sample of a minimum of 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3 rd AC&PA. Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG.	Maximum 5 points. To be developed during implementation based on the TOR for the VfM. Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM	N/A



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				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.	points, more than 85 % 4 points, etc.	No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3 rd AC&PA	
					Total Maximum Score: 100 points.	57	



5.0 Challenges in the assessment

It was observed that the County's performance is above average, at 60%. The County will need to focus on the areas that it did not perform well in order to attract more resources. However, the following were some of the key challenges encountered by the Assessment Team during the process of undertaking the assignment:-

- There was an apparent weak linkage between the County Executive and the County Assembly;
- Time needed to undertake the exercise was limited;
- Due to prior engagements, the Team was unable to meet the Top management of the County;
- Provision of documents took longer since officers/departments were not centralized.

5.1 Observations

Issues raised and respective recommendations made by the individual aspect of assessment, i.e. MACs, MPCs, and PMs are provided in the following sections 5.1 to 5.4.

5.2 MAC's

The following observations were made:

The participation agreement and revised capacity building plan signed by the Governor and Count Secretary & NCBF Focal Person were availed.

5.3 MPC's Issues

The following observations were made:

- Most of the MPCs were met.

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- 23 steps out of the 25 steps in IFMIS were used in the financial year under review. However, it was noted that the in the FY 2018/19 the county was already utilizing all the 25 steps;
- Most documents needed to be were available;
- Audit Queries as a percentage of Expenditure was over 5%;
- There was no legislative scrutiny of the Audit reports.

KRA 2: Planning and Monitoring & Evaluation

- Most documents were submitted on time except the procurement plans for FY 2017/18 and Financial Statements for FY 2017/18;
- There was no county M&E committee.



KRA 3: Human Resource Management

- The core staff was in place;
- The County had no annual targets in their staffing plans;
- The County had not undertaken staff appraisals in the year under review;
- The County had not signed any performance contracts between Governor, CEC, Chief Officers and Head of units in the year under review;
- The County had not undertaken any RRI in the year under review.

KRA 4: Civic Educations and Participation

- Civic Education performed well.

KRA 5 Investments and Social Environment Performance

- No Citizens awareness on EMCA Act 2012;
- No EIA’s were done for projects in the financial year under review;
- No environmental Audits were done on projects in the FY 2017/18.

6.0 Overview of the 5 weakest performances

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> • The county’s asset register does include assets acquired from the local authorities but there is no evidence of ownership provided. • No audit committee in place and no audit reports are prepared for the county
KRA 2	Planning &M&E	<ul style="list-style-type: none"> • The county does not have in place a planning and M&E committee
KRA 3	Human Resource Management	<ul style="list-style-type: none"> • No CARPS in place • No staff appraisal and performance contracts have been done
KRA 4	Civic Education	<ul style="list-style-type: none"> • Civic education rollout is structured within peri-urban centers and thus have a low reach
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • Most projects conducted by the county are not done at budget cost.



7.0 SAMBURU COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Mr. David Njenga	Head of Budget	0721351238
2.	Mr. Sammy Lenanyokie	Head of Revenue	0720588029
3.	Mr. Solomon Letirok	Head of Internal Audit	0723646577
4.	Mr. Kenneth Malel	Head of Economic Planning	0725438773
5.	Ms. Priscilla Lanyasunya	Head of Human Resource Management	0722212265
6.	Mr. Fred Loronyokwe	Government spokesman	0700012989
7.	Ms. Monica Lotukoi	Water Officer	0727878775
8.	Mr. Geoffrey Kitewan	Head of Procurement	0700194874



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE COUNTY SECRETARY’S BOARDROOM ON 6TH DECEMBER 2018 FROM 9:50 AM – 10:21 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. David Lesamana	Chief Officer Economic planning and ICT
2. Mr. Geoffrey Kitewan	Head of Procurement
3. Mr. Solomon Letirok	Head of Internal Audit.
4. Ms. Alice Lenanyokie	Chief Officer Public Administration.
5. Mr. Kenneth Malel	Head of Planning
6. Ms. Linda Naserian	Principal Information Officer
7. Mr. David Njenga	Head of Budget
8. Mr. Fred Loronyokwe	Government Spokesperson
9. Sammy Lenanyokie	Head of Revenue
10. Ms. Priscilla Lanyasunya	Head of Human Resource
11. Mr. Gabriel Lekaaso	Accountant
12. Mr. Simon Lolonyokie	Principal County Assembly Human Resource
13. Mr. Francis Letirok	County Assembly Budget Officer

PMS TEAM

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farhan	Assessor
3. Ms. Lydia Pkarembe	Assessor

MIN: 1/06/12/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the Chief Officer Economic planning Mr. David Lesamana at 9:50 am, followed by a brief introduction of members present and their respective designations. He also pointed out that the county is committed to the process and instructed each department to offer the PMS team full support.

MIN: 2/06/12/2018: OPENING REMARKS

The focal person, Mr. David Lesamana took the opportunity to welcome the PMS team. He offered alternative working space for the PMS team at the Procurement Office.

MIN: 3/06/12/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

From PMS team, the Team Leader Mr. Wanyoike Karu thanked the Samburu County Government for their exceptional hospitality. He further explained the purpose of the teams’ visit and the duration of their visit. The team leader then laid down the program schedule for the coming three days.



MIN: 4/06/12/2018: AOB

No A.O.B was discussed.

MIN: 5/06/12/2018: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 10:21 am after which the PMS team left to start the assessment exercise.

Minutes Prepared by:

Signature: _____ **Date:** _____

- 1) Name: Lydia Cheruto
Secretary/Assessor
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ **Date:** _____

- 1) Name: Mr. Wanyoike Karu
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ **Date:** _____

- 2) Name: Mr. David Lesamana
Chief Officer Economic planning & ICT
County Government of SAMBURU



8.2 APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT OF SAMBURU COUNTY HELD AT THE PROCUREMENT BOARDROOM ON 8TH DECEMBER 2018 FROM...TO 1.30PM

PRESENT:

COUNTY TEAM

NAME	DESIGNATION
14. Mr. Bosco Olesambu	Chief of Staff (Samburu County)
1. Mr. David Lesamana	Chief Officer Economic planning and ICT
2. Mr. Kenneth Malel	Head of Planning
3. Ms. Linda Naserian	Principal Information Officer
4. Mr. David Njenga	Head of Budget
5. Mr. Fred Loronyokwe	Head of Civic Education & Public Participation.
6. Sammy Lenanyokie	Head of Revenue
7. Ms. Priscilla Lanyasunya	Head of Human Resource

PRESTIGE MANAGEMENT SOLUTIONS TEAM

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farahan	Assessor
3. Ms. Lydia Pkarembe	Assessor

AGENDA

- a) Statement from the chair (Chief of Staff-Samburu County);
- b) Statement from the Team Leader (Prestige Management Solutions);
- c) Presentation of assessment findings;
- d) AOB.

MIN: 1/8/12/2018: STATEMENT FROM THE CHAIR

The meeting was opened with a vote of thanks from the chair. The Governor of the county was out of the County on official duty while the County Secretary was in Israel on official duty. He noted with appreciation the presence of the KDSP assessment team albeit the short period allocated for the exercise and the scope of the task.

He further noted with appreciation the effort made by the county teams in facilitating the exercise and their diligence in providing the assessment teams with the necessary materials.

MIN 2/8/12/2018 STATEMENT - TEAM LEADER (PRESTIGE MANAGEMENT SOLUTIONS)

The team leader of Prestige Management Solutions thanked the County team for their support when asked to get reports and for their cooperation. He further noted gaps existing in various implementing departments. It was reiterated that this assessment



exercise was not an audit of the county's financial prudence but rather a review of adherence of processes in the guidelines. However, it was stated that the submission of evidence after the exit meeting was not permitted and as such, any submissions would neither be accepted nor influence the outcome of the assessment.

MIN 3/8/12/2018: PRESENTATION OF ASSESSMENT FINDINGS

MIN: 3(a)/8/12/2018: Minimum Access Conditions

Samburu County has met the conditions stipulated in the Capacity and Performance Framework. These include the participation agreement signed by the County Governor. Upon signing this agreement, the county accepts to adhere to guidelines and thereafter receive capacity and performance grants through the National Treasury.

MIN: 3(b)/8/12/2018: Minimum Performance Conditions (MPCs)

With regard to the Minimum Performance Conditions, the following was observed:

1. Capacity Building Plan.

It was noted that the CB plan for FY 2017/18 was prepared in the appropriate format.

2. Financial Management.

Financial propriety in any institution is important and more so, a county government. This MPC reviews the presence of essential financial documents as defined in the PFM act and their transmission to relevant institutions in a timely manner.

Therefore, the existence of a functional Internal Audit Unit that reviews and advises on matters regarding financial appropriation was established and we noted that it began performing its role.

However, it was noted that the audit report from the Office of Auditor General carried an Adverse Opinion for the FY 2016/17.

Assessment in regards to the minimum performance measures concluded the following:

3. Planning

The planning MPC is set to review the guiding principles of capacity development. Each county is required to prepare in timely manner documents like the ADP, CIDP and applicable budgets for their implementation. These documents are to be shared and applied to the development of select CB projects and guide the utilization of resources.

There were no significant challenges with regard to the availability of substantive planning documents. In Addition, it was noted that the County had a functional website during the FY under review and as a result, the documents were published and made available to the public through the county website

4. Investment Menu

With respect to the utilization of funds received within the grant framework, the County has maintained utilization of funds within the guidelines of the investment menu as evidenced in the grant reports and financial statements. Samburu County did not qualify for level 2 grants, therefore, guidelines were assessed in relation to the level 1 grant.



5. Procurement

Proper, structured and verifiable procurement procedures are required for the successful implementation of county objectives. In this regard, it was noted that the systems within the procurement department were accessible for assessment and are developed and used in an appropriate manner.

It was further noted that the county had a consolidated procurement plan for the legislature and the executive.

6. Core Staffing

It was noted that all the key areas and the departments are staffed with qualified personnel and departments have the necessary heads and officers. However, the Scheme of Service of the Environmental focal person was not availed for assessment.

7. Environmental & Social Safeguards

The County had no NEMA certification of Sub-projects for the FY 2017/18. However, we noted that Samburu County had an Environmental Committee constituted in the financial year 2017/18 and the committee was fully operational.

8. Citizens Complaint System

The county has a designated focal person for handling complaints and a register of complaints. A County complaint handling policy/service charter was not availed for assessment. The complaints unit had no minutes of meetings informing complaints handling. However, the county reports/communication to management of how complaints were handled and evidence of a feedback mechanism was made available for review.

We noted further that indeed, there was a designated focal person for the department and that his role was well described.

MIN: 3(c)/8/12/2018: KEY RESULT AREAS

KRA 1: Public Finance Management

We infer the following from our assessment:

1. The IFMIS system was not fully applied in the FY 2017/18 where 23 steps out of the 25 steps in IFMIS is used. However, in FY 2018/19 all the 25 steps were fully operationalized;
2. It was noted that a Summary of Revenue and expenditure was not published in the County Website;
3. It was noted that the county did not maintain monthly reporting for Budget execution reports, Schedule of debtors and creditors and Schedule of imprest and advances;
4. The Internal Audit Committee was not in place in the financial year under review;
5. There was no evidence of legislative scrutiny of the Audit Reports and the internal audit department couldn't provide evidence of clearance reports from the OAG with regards to audit queries.



KRA 2: Planning and Monitoring & Evaluation

The following was observed:

1. There was no County M&E Committee in place in the year under review;
2. It was further noted that the M&E Unit had no budget allocation in the financial year under review.

KRA 3: Human Resource Management

The following was observed:

1. The human resource department had no county CARPS Report in the year under review;
2. The human resource department had not computed targets in their Staffing plan, therefore, targets met could not be ascertained;
3. The human resource department had not undertaken staff appraisals in the year under review;
4. The human resource department had not undertaken performance contract signing in the year under review;
5. The human resource department had no Service re-engineering undertaken in the year under review;
6. The human resource department had no RRI Reports.

KRA 4: Civic Educations and Participation.

1. Most of the financial documents were published on the county website except the procurement plans for FY 2017/18 and Financial Statements for FY 2017/18.

KRA 5: Investment Implementation & Social and Environmental Performance

1. No Environmental Impact Assessment was done in the financial year under review;
2. No Environmental audits were done in the year under review.

MIN: 4/8/12/2018: AOB

At the close of this meeting, the team leader for the assessment team took to this opportunity to the floor for any further feedback from the county team. The county team indicated that:

1. The time allocated for the collection of evidence and site visits was too short;
2. The County team was satisfied with the results of MPCs;
3. The areas they did not perform well were mainly because of matters outside their control.

The County team was taken through the MACs and MPCs for signing as verifiable data by the assessment team.



MIN: 5/8/12/2018: Conclusion and Adjournment

There being no other issues, the meeting was adjourned by the chair 1:30 PM

Minutes Prepared by:

Signature: _____ Date: _____

1. Name: Lydia Cheruto
Team Member
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

1. Name: Wanyoike Karu
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

2. Name: Mr. Bosco Olesambu
Designation: Chief of Staff
County Government of: SAMBURU



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

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