THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

GARISSA COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSEMENT (ACPA) REPORT

Conducted on:

3rd To 5th 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
CFAR	-	County Financial and Accounting Report
CGG	-	County Government of Garissa
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Statement
FY	-	Financial Year
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
POM	-	Programme Operation Manual

ACKNOWLEDGMENT

The consulting team from Prestige Management Solutions Limited would like to thank all Garissa County Government and County Assembly Officials, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and provided useful information and insights to the assessors.

We sincerely acknowledge the contribution made by Habiba Nasib-CEC Education, Labour& ICT and the KDSP focal point person who presided over the assessment as well as all KRA focal persons who actively participated to make the entire exercise a success.

Our most sincere gratitude to H.E Ali Bunow Korane for allowing us to undertake the assessment in the County Government of Garissa and for ensuring that the activity received the seriousness it deserved.

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

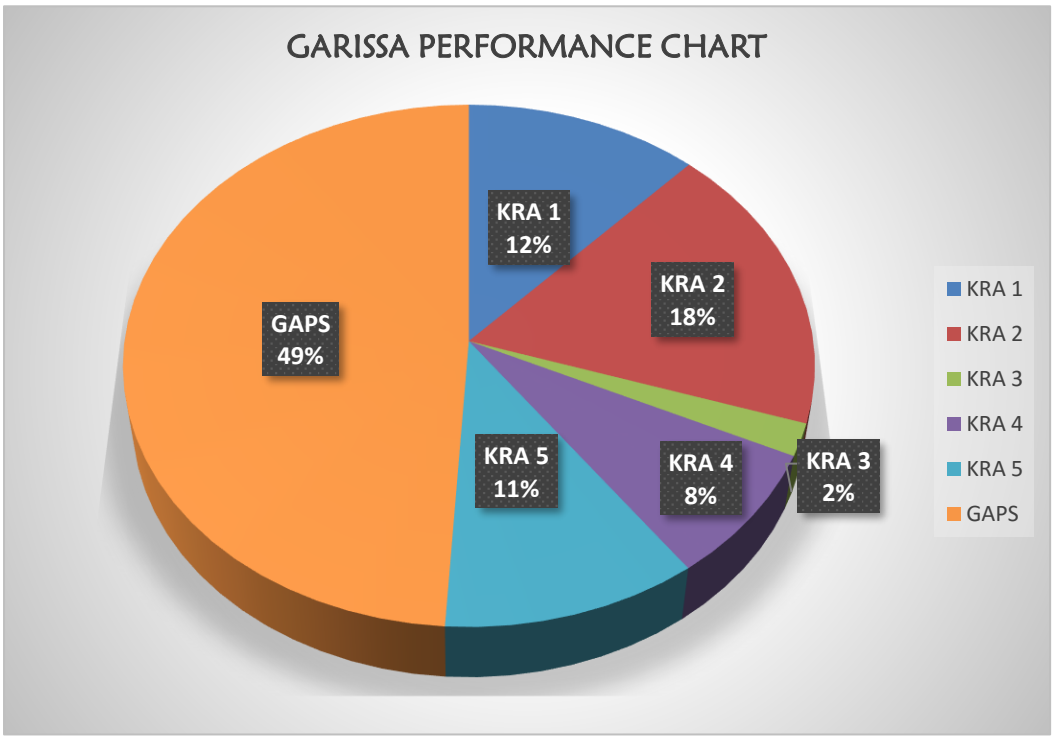
Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	MAC 1 & 2 met MAC 3 and 4 have not been met
MPC	7 MPCs were met. MPC 3 Audit opinion was adverse

ACPA Measures	SCORES
KRA 1: Public Financial Management	12
KRA 2: Planning, Monitoring and Evaluation	18
KRA 3: Human Resources Management	2
KRA 4: Civic Education and Participation	8
KRA 5: Investment implementation & Social	11
SCORE OVER 100	**51**



Achievements

The County Government of Garissa performed well in KRAs, especially in Planning Monitoring & Evaluation, Civic Education components, Investment Implementation, Social & Environmental Safeguards. Most documents were provided during the exercise upon request.

Garissa County has done well in following and adhering to the PFMA in financial preparations in terms of the budget and financial procedures as well.

Weaknesses

The key area of weakness was found to be a Human Resources Management aspect. There is no dedicated Human Resources Manager for the county for the past 7 years and ICT Professional act in the same position. Thus no proper staffing plans, Performance Contracting, and management appraisals initiated within the county.

There is a lack of commitment from the Finance department on proper utilization of CB monies from KDSP though proposals and plans were made in advance.

Challenges

The consultants did not observe much challenges arising from the assessment through the three days period in the county however due to time constraints the team did not visit projects which are in far-flung areas of the county.

Areas of Improvement

Garissa county needs to improve on the following areas:

The county to build capacity within the Human Resources department key staff and directors within the county government to spearhead Performances Management Practices particularly staff appraisals system.

Establishment of Internal audit committee is vital and the county recently advertised for the position of membership to fulfill statutory requirement in terms of functionality to ensure prudent financial management within the County.

2.0 Introduction

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

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

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

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

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

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

2.1 Key Results Areas

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

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

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

manage county revenues and service delivery, achieve county development objectives, and access other sources of development financing

2.2 The Program Development Objective (PDO)

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

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

ii) Strengthening Existing Government Systems. All program activities are aligned to existing departmental and county level planning and budgeting system including monitoring and evaluation. Counties are expected to develop implementation reports and financial reports that provide details of capacity building activities completed against the annual capacity building plans and investment grants;

iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since 2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;

   a) Introducing a robust annual assessment of progress towards NCBF and MTI results to better inform government and development partner activities;

   b) Building on ongoing National Government capacity building activities to deliver a more comprehensive, strategic and responsive package of activities;

   c) Strengthening the design, coordination, targeting, and implementation of counties' own capacity building activities;

   d) Strengthening the linkage between capacity building 'inputs' and capacity 'outputs' through stronger incentives for improved performance;

iv) Funds Flow to strengthen the inter-governmental fiscal structure. The program supports fund transfer directly to counties realizing the vision of government to facilitate fiscal transfers through performance grant from the national government to counties;

v) Independent assessment of results. The Program supports the Annual Capacity & Performance Assessment (ACPA), strengthening of the timeliness and coverage of the audit of the counties' financial statements, which are important inputs to the performance assessments.

vi) It is against this backdrop that the third annual capacity performance assessment was carried out

2.3 The specific objectives.

The specific objectives of the assessment are to –

a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the

County Government Act and other legal documents;

b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;

c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;

d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;

e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;

f) Assist the counties to identify functional capacity gaps and needs;

g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;

h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;

i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

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

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

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

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

a) Evaluating the impact of capacity building support provided by national government and development partners under the NCBF

b) Informing the design of capacity building support to address county needs;

c) Informing the introduction of a performance-based grant (the Capacity & Performance Grant, which was introduced from FY 2016/17) to fund county executed capacity building and

d) To increase the incentives for counties to invest in high priority areas

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & assessment team

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

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

3.1 Literature Review

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

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

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

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

3.2 Mobilization

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

i) The methodology highlighted each stage of the assignment and the scope of the Annual County Performance Assessment, interpretation, and understanding of the Terms of reference, assessment objectives and also proposed other parameters that will enhance the objective of the study, outputs expected & Identification of gaps including existing data to measure the standards.

ii) Collate background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.

iii) Proposed and agreed on the schedule dates for the field works

iv) Assessment of key implementation challenges and risks among others

3.3 Sensitization Workshop

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

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

a) Entrance Meeting

The PMS and County of Garissa staff held the entrance meeting on Tuesday, 3rd Dec 2018 at the Office of CEC Education, Labour Relations and ICT at 9:30 AM that was chaired by the CEC Education, Labor and ICTMrs. Habiba Nasib and an opening prayer by Dr. Feisal M. Yusuf. The CEC Education, Labor, and ICT, Mrs. Habiba Nasib called upon the staff to corporate during the exercise.

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

a) Data Administration

Data collection commenced on Tuesday, 11th Dec 2018 at 11 am. The consultants administered the assessment tool within three (3) working days with a holiday break in between. The consultant engaged with key CGM staff, and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

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

b) Exit Meeting-Debriefing

The exit meeting was held on 5th Dec 2018 at the Governor's Boardroom in Garissa County Offices at 3:00 PM that was chaired by the County Secretary Mr. Adi M. Ali an opening prayer by Mr. Ahmed Sheikh.

The details highlights of the debrief is shown in the annex2

Time plan

Activity	3rd Dec 2018	4th Dec 2018	5th Dec 2018	6th Dec 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Conditions				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	**Met**	County signed a participation agreement for County Government of Garissa is in place.
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	**Met**	CB Plan for FY 2017/18 was availed and meets the format provided in the Program Operational Manual. ***CGG/007/ MAC/2***
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports.		**Not Met**	No reports were availed

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
		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			
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		**Not Met**	No reports were availed

4.2 Minimum Performance Conditions

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	**Met**	ALL MACs MET
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by **30th September2017**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 31st October 2017. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	3 months after the closure of the FY (30th of September2017). 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.	**Not Met**	Consolidated financial statements 2017/18 for executive availed and submitted to OAG on 28TH SEPT 2018. **CGG/007/KRA1/MPC/2**
3. Audit opinion does not carry an adverse	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county	Audit reports cannot be with a disclaimer or	**Not Met**	The Audit Opinion for FY 2016/17 was of an **Adverse**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
opinion or a disclaimer on any substantive issue		executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	adverse opinion (increased demands) – no exceptions As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.		**opinion.**
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.		**Met**	The CIDP for FY 2013-2017, ADP FY 2017/18 and budget for FY 2017/18 were in place and are published online. Though no evidence of budget approval from the County Assembly was provided. **CGG/007/MPC/4** **CGG/007/MPC/4/2** **CGG/007/MPC/4/*3***
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok,	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Project proposals for use of FY 2017-18 Level 2 grants[1]) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. MoV: Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial	Please have the list of 13 counties that qualified for level -2 grant N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19	**Met**	CGG Submitted a proposal of the level 2 grant to MoDA and awaiting approval.

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Kirinyaga, Kajiado, Garissa and Mandera		statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.			
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.	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18. MoV: 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	The situation during FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed and was updated. (Emphasis should be on the Executive procurement plan 17/18)	**Met**	Consolidated Procurement Plan FY 2017/2018 for the County Executive and for the County Assembly were availed. **CGG/007/MPC/6** **CGG/007/MPC/6/2**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		revisions are made.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place: • Procurement officer • Accountant • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer MoV: 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.	At the point of time for the ACPA.	**Met**	Garissa County availed the following documentations: • Staff Organogram. **CGG/007/MPC/7/2** • Sample check payroll for November 2018 was availed; PF-Num: 20140002562, PF-Num: 20140065747 and PF-Num: 2010048814. **CGG/007/MPC/7/5** • Job Descriptions for some officers were availed for Head of Macro-Economic Planning and Monitoring and Evaluation, Chief Finance and Economic Planning, Finance and Budgeting Unit, Head of Budget, Director Environment, Energy, Tourism and Natural Resources and Supply Chain Management. **CGG/007/MPC/7/3** • Appointment letters of the following County Core staff were in places • Abdifatah Bilow Bashir as Principal Finance Officer on 4th Jan 2018, ICPAK Reg. NO. 16938, • Abdullahi Adhan Hussien as Principal Monitoring and

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					Evaluation Officer on 27th Feb 2017, • Abdilatif Ahmed Haret as Assist. Director in Charge Environment and Natural Resources. • Shafee Yaqub Mohamed appointed as Director Procurement and Supply Chain on 9th Nov 2017 with a KISM certification of Reg. No. 72609. **CGG/007/MPC/7** • Samples of schemes of service were not availed.
Environmental and social Safeguards					
8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability	1. Counties endorse, ratify and comply with an environmental and social management system to **guide investments** (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents. 2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents. 3. All proposed investments are **screened*** against a <u>set of environmental and social</u>	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu	**Met**	1. Acknowledgments of Environmental Impact Assessment were availed evidenced with some of the projects. 2. There is an appointed environmental and social focal point in place. Appointment letter for **Mr. Abdilatif Ahmed Haret** as The Assistant Director was provided. **CGG/007/MPC/7** 3. Screening checklists for some of the projects were availed. • Proposed construction of modern sub-county offices at Garissa Township. • Proposed town beautification

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
	To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)	criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 4. ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts. MOV: • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed[2] 5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). MoV: Evidence of gazettement appointment of members and meeting minutes.	(i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual (pg).		along Hass petroleum road to governor's office at Garissa. • Proposed finishing of a slaughter house. • Proposed borehole drilling at Shebtacad area. • Proposed borehole drilling at Harajabs area. • The proposed rehabilitation of Garissa livestock market at Garissa town. • Proposed Golobenkaweyne water pan at Handaro village. Proposed borehole drilling at Fafi kalala village. • Proposed construction of Modogashe livestock market. • Proposed construction of Masalani livestock market. **Evidence; #CGG/077/KRA/5.5** 4. There were no RAPs conducted during FY 2017/2018. 5. There is an operational and functioning committee in place. Samples of minutes from the committee were provided. **CGG/007/MPC/8**

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	Established an Operational Complaints Handling System including: • Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). MoV: Proof of formal establishment and operations of complaints handling system (more than half of the below): policy draft issued • formal designation of responsible persons and their functions in complaints handling () • standards, guidelines or service charters that regulate how complaints are handled • register(s) of complaints and actions taken on them • Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. • Reports/communication to management on complaints handled • Evidence of a feedback mechanism to the complainant on the progress of complaint. *See also County Government Act Art. 15 and 88 (1)*	At the point of time for the ACPA.	**Met**	• Garissa County had a dedicated staff appointed under the unit Miss. Shamsa Abdikadir Dahir as Director Public Participation on 2nd Feb 2018 and Mr. Ahmed Omar Shukrow as Assistant Director Public Participation. • Complaints handling procedure was availed ***CGG/007/MPC/9/3*** • Garissa County Government has a Public Participation Policy Framework in place with guidelines as of how public participation should be conducted within the county. ***CGG/007/MPC/9/2*** • There was citizen complaints register availed from the county. ***CGG/007/MPC/9/3*** There is no evidence of Weekly reports on citizen complaints handling within the county. List of attendance form meetings held on handling citizen complaints availed.

4.3 Performance Measures

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
A.	KRA 1: Public Financial Management; Maximum 30 points available						
(a).	*Strengthened budget formulation, resource mobilization, and allocation*						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	1	County Executive Program Based Budget FY 2017/18 was availed. ***Evidence #: in soft***
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.		0	No evidence of demonstration showing whether Program based budget from was developed using 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	PFM Act, art 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end August.	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0	2	CEC Finance issued a Budget circular with budget preparation guidelines on 29th Aug 2017 to all accounting officers. ***CGG/007/KRA1.2/a***

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			entities with guidelines to be followed 31st August 2016;		points.		
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.			County Government availed CBROP with evidence of receiving a stamp from county assembly on 15th Oct 2018. ***CGG/007/KRA1.2/b***
			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.	Review file copies; check that FSP was submitted to the executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			County Fiscal Strategy Paper availed evidence of receiving a stamp from county assembly dated 23rd Jan 2017. ***CGG/007/KRA1.2/c***
			d) CEC member for finance submits budget estimates to county assembly by 30th April latest.	Check files copy for evidence of when estimates were submitted to assembly.			Garissa county did **not** avail evidence of submission of budget estimates to county assembly.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			e) County assembly passes a budget with or without amendments by 30th June latest. 2017 **CHECKLIST** **Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature& executive;** **The process runs from Aug 2016-june 2017**	Review evidence that budget was passed by the assembly by 30th June			County Assembly approved the budget with amendments.
1.3		The credibility of budget	a) Aggregate expenditure outturn compared to original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18	**Max. 4 points. (either –or +)** a): If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.	2	Total actual expenditure is Ksh. 7,545,534,181while the original approved budget is Ksh. 7,705,340,266 hence a variance of 2.07%. **Evidence# CGG/007/KRA/1.7**
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist Quarterly Budget Progress	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-	Ad b): If PI-2 percentage (Calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.	0	a. The expenditure aggregate out turn was as follows: • Education and Vocational Training actual expenditure is Ksh. 547,653,273.6 while the original approved budget is Ksh.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			Reports + refer to the PFM Act	Jan%202015.xls			608,876,926 hence a variance of 18.5%. • Medical Services, Public Health, and Sanitation actual expenditure are Ksh. 1,972,495,056 while the original approved budget is Ksh. 2,259,778,145 hence a variance of 15%. • Youth, Sports, Gender and Social Services actual expenditure is Ksh. 125,553,961 while the original approved budget is Ksh. 86,458,559 hence a variance of 91.2%. • Agriculture, Livestock Fisheries and Cooperative Development had an actual expenditure of Ksh. 246,825,993.75 while the original approved budget is Ksh. 398,020,727 hence a variance of 18.3%. • Water, Irrigation, Environment, and Natural Resources had an actual expenditure of Ksh. 402,573,788.90 while the original approved budget is Ksh. 610,376,515 hence a

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							variance of 13.1%. • Roads, Transport, Public Works, Housing and Energy had an actual expenditure of Ksh. 432,362,898 while the original approved budget is Ksh. 535,310,184 hence a variance of 6.4%. • County affairs had an actual expenditure of Ksh. 65,403,622while the original approved budget is Ksh. 527,740,733 hence a variance of 83.7%. • Trade, Culture tourism, and Wildlife had an actual expenditure of Ksh. 16,398,302 while the original approved budget is Ksh. 181,871,408 hence a variance of 88.1%. • Lands and Physical Planning had an actual expenditure of Ksh. 435,591,318.90 while the original approved budget is Ksh. 548,843,225 hence a variance of 4.5%. • Finance and economic planning had an actual

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							expenditure of Ksh. 1,163,399,282.25 while the original approved budget is Ksh. 1,378,756,172 hence a variance of 11.1%. • Environment, energy and natural resource had an actual expenditure of Ksh. 70,949,737 while the original approved budget is Ksh. 79,698,571 hence a variance of 17.2%. Hence an average of 20.9% composition variance across all sectors. **Evidence #CGG/KRA1.3b**
(b).	*Revenue Enhancement*						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	0	Garissa County has no automated revenue collection.
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	**Max. 1 point.** If the increase is more than 10 %: 1 point.	0	Own source revenue for FY 15/16 was Kshs. 106,200,745 while own source revenue for FY 2016/2017 was Kshs. 80,723,998.20. There was a 24% decrease. ***CGG/007/KRA/1.5***
(c).	*Enhanced capacity of counties on execution (including procurement), accounting and reporting*						
1.6	Reporting and	Timeliness of	a) Quarterly reports	Review File copies/records of	**Max. 2 points.**	0	a) 1st semi-annual report

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
	accounting in accordance with PSASB guidelines	in-year budget reports (quarterly to Controller of Budget).	submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same.	(a & b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.		availed. *CGG/007/KRA/1.6* *b)* Summary of revenue, expenditure and progress report were not availed and not published online.
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County	**Max. 1 point.** All requirements met: 1 point	1	Garissa County governments Financial Statements for FY 2017/18 were availed and are in line with all five (5) requirements of the PFMA (Art, 166). **Evidence# CGG/007/KRA/1.7**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)			
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes): a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	**Max. 2 points.** If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	2	• Statements of receipts and payments; details of income and revenue, a summary of expenditures. • Statements of financial positions; schedule of debtors and creditors, bank reconciliations, schedule of imprest and advances. ***Evidence #CGG/007/KRA1.8***
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 to ensure accuracy. N.B. in first self-assessment, assets register need only to contain	**Max. 1 point.** Consolidated registers are up-to-date: (can be electronic or	1	Up-to-date Asset registers in place and provided in hard copy by Garissa county. ***Evidence# CGG/007/KRA/1.9***

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	assets acquired by county governments since their establishment. From Second year onwards: register must include all assets, including those inherited form Local Authorities and National Ministries	manual) 1 point.		
(d).	*Audit*						
1.10.	**Internal audit**	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	**Max. 1 point.** 4 quarterly audit reports 2017/18 submitted in the previous FY: 1 point.	**0**	No evidence submission of quarterly audit reports to the internal audit committee.
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee. Review minutes etc. of committee meetings 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 internal audit committee was **not** in place and hence **no** minutes, reports or follow-up with regards to the Internal Audit committee were availed.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	**Max. 2 points** Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point	0	Sum total of audit queries and Expenditure in the FY2015/16 was 618,965,931 and 6,542,547,530 respectively. Value of queries is 9.461%. Sum total of audit queries and Expenditure in the FY2016/17 was 2,326,071,281.65 and 7,158,644.922 respectively. Value of audit queries is 32.49%.
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	**Max. 1 point.** Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.	0	Value of audit queries in FY2015/16 was Ksh. 618,965,931 and for the financial year 2016/17 was Ksh. 2,326,071,281.65. This indicated an increase in audit queries by Ksh. 1.707,105,350.65, the queries increased by 175.8%.
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	**Max. 1 point.** Tabling of the audit report and evidence of follow-up: **1 point.**	0	No evidence of minutes from the scrutiny of audit queries by the legislature.
(e).	*Procurement*						
1.15	**Improved procurement**	Improved procurement	25 steps in the IFMIS procurement process	Sample 5 procurements at random (different size) and	**Max. 6 points.**	0	Garissa County adheres to 9 e-procurement steps of the 25

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
	procedures	procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & note that one will have to visit different officers depending on the procurement stage)	review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points		IFMIS steps that include payment processes (steps 14, 15 and 19-25). **Evidence #CGG/KRA1.15**
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point**	0	Garissa County did **not** submit evidence of submission of Procurement reports to PPRA.
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (Goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point.**	1	Garissa county undertook several procurements and adhered to required thresholds. Samples of procurements are; • Tender NO: CGG/PW/Q/003/2017-2018. Supply of telephone, telex facsimile and mobile phone services for Ksh. 250,000,000. • Tender NO: CGG/PW/Q/005/2017-2018. Catering services for Ksh. 248,000. **CGG/KRA1.15/e/c/3**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							• Proposed construction of 11No. JuaKali shed for Garissa County Ksh. 8,827,010 • Proposed construction of modern sub-county offices at Garissa county at Ksh. 275,521,642.38 **CGG/KRA1.15/c/e/2** • Routine maintenance of junction A3 – Medina road of Ksh. 6,248,340 **CGG/KRA1.15/c/e**
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	Garissa County procurement team has a secure storage area for filing documents.
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: **1 point**	1	Evaluation reports of procurements with personal individual scoring and minutes were availed. • Tender NO: CGG/PW/Q/003/2017-2018. Supply of telephone, telex facsimile, and mobile phone services.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							• Tender NO: CGG/PW/Q/005/2017-2018. Catering services. **CGG/KRA1.15/e/c/3** • Proposed construction of 11No. JuaKali shed for Garissa County • Proposed construction of modern sub-county offices at Garissa county **CGG/KRA1.15/c/e/2** • Routine maintenance of junction A3 – Medina road **CGG/KRA1.15/c/e** **CGG/007/KRA1.15c/e**
B	**Key Result Area 2: Planning and M&E** **Max score: (tentative 20 points)**						
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established.(organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of appointment)	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	**3**	a) County Government of Garissa M&E organogram was provided. ***CGG/007/KRA2.1*** b) There is an appointed officer for Monitoring and Evaluation in place. Mr. Abdullahi Adhan Hussein as the Principal Monitoring and Evaluation Officer on 3rd March 2017. ***CGG/007/MPC/7*** c) There is a dedicated budget

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			c) Budget is dedicated for both planning and M&E(check either departmental /consolidated budget)				for M&E of Ksh. 1,009,642,988 was availed. *CGG/007/KRA/2.1/c*
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). Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	**Maximum: 1 point** Compliance: **1 point.**	1	There is an M&E committee in place formulated on 13th Apr 2018 consisting of the following: • Ahmed Abdi Noor – Convener, • Yussuf Noor Yunis – Co-Chair, • Mohamud Aden Bare – Co-chair, • Ibrahim Malo – Member, • Abdullahi Daud – Member, • Abdihakim Sh. Mohamed – Member, • Musyimi S. Kyalo – Member, • Jacob Juma – Member, • Zeinab H. Dunto – Member, • Abdirahman Godad – Member, • Abdi Abdikadir Ibrahim – Member, • Abdirahman Noor Hassan – Member and, • Abdullahi Adhan Hussein –

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							Member. Sample minutes of the committee were provided as well. *CGG/007/KRA2.2* *CGG/007/KRA2.2/2* *CGG/007/KRA2.2/3*
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; 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 MoDA - CIDP guidelines, 2013, chapter 7). Compare annual financing requirement with the total resource envelope for the current year.	**Maximum: 3 points** 1 point compliance with each of the issues a,b,c A: **1 point** B: **1 point** C: **1 point**	**3**	a) CIDP 2013-2017 has the required format and adheres to the MODA guidelines. b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators. *CGG/007/MPC/4* c) The annual financing was Ksh. 7,964,228,976 with the total revenue collected for FY 2016/17 being Ksh. 7,121,628,393.54. this translating to 111.83%.
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st, 2016 in accordance with required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1,	**Maximum: 4 points** Compliance a): 1 point. b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points	**a = 1** **b = 3**	a) ADP for Financial year 2017/18 was submitted and received by the County Assembly on 1st Sept 2016. *CGG/007/KRA.2/MPC/4/2* b) ADP contains all issues mentioned in the PFMA

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				number A-H	3-4 issues: 1 point, see Annex. Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1st. Check the ADP against the PFM Act		126,1
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	**Maximum:2 points** Linkages and within the ceiling: 2 points	1	a) There is clear evidence of narration on linkages between CIDP 2013-2017, AD/18P 2017 and the Budget 2017/18, some of the linkages noticed were as follows: • Road sector – in the CIDP, Construction of 5KM Tarmac Road in Garissa pg 95 – in the ADP, Road development(New) pg 39 with an amount of Ksh. and Budget, Roads Development pg 6 • Finance, Revenue, and Economic Planning Sector –

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							in the CIDP, Monitoring And Evaluation Pg 116, in the ADP Monitoring And Evaluation Pg 46 and budget Economic Planning and Monitoring Pg 7 • Health Sector – in the CIDP Equip Garissa PGH with state of art Equipment Pg. 9, in the ADP equipping of specialized units in Garissa Referral hospital pg 50 and in the budget Medical Products, Appliances and Equipment Pg 8 • In Education in the CIDP School Feeding Programme for ECDE Pg. 103 in the ADP School feeding programme Pg. 53 and in the budget ECD Pg. 7 ***#evidence in soft*** b) There was difficulty in identifying the amount allocated for a specific project since the amounts in the projects are lumped up as one.
2.6	Monitoring and Evaluation systems in place and used,	Production of County Annual Progress	a) County C-APR produced; b) Produced timely by September 1	Check approved C-APR document for the date of submission.	**Maximum:5 points.** a) C-APR produced	**5**	a) C-APR for FY 2017/18 for Garissa County was availed.

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	with feedback to plans	Report	c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)	Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	= 2 points b) C-APR produced by the end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		b) C-APR was generated in Sept 2018 though still in draft. c) C-APR includes clear performance progress against CIDP indicator targets within the results matrix though in the draft. ***#CGG/007/KRA/2.6***
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis. eg. flagship project, wide outreach, has full impact assessment reports, mid-term reviews etc.,)	Review evaluation reports for at least 3 large projects.	**Maximum: 1 point.** Evaluation is done for at least three large projects: 1 point.	1	There are major projects that have been completed over the year under review. Some of them include: • Proposed Construction of 11No. Juakali sheds for Garissa County. Tender No. CGG/TTED/T/001/2017-18 100% completion.

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							• The Proposed Construction of 10No. Market Stalls at Garissa Cultural Centre for Garissa County 100% completion. *#CGG/KRA1.7* • Proposed road repair of Sankuri-Abdisemet road. FY 2017/2018. Budgeted at Kshs. 18,260,869.57 and planned for in the ADP 2017/2018. Completion rate at 100%
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR2016/17 informing ADP 17/18and budget	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	0	C-APR for FY 2016/17 was **not** in place hence evidence that the ADP and Budget were informed by the C-APR 2016/17 could not be ascertained.
C	**Key Result Area 3: Human Resource Management Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and	Review approved staffing plan Review capacity Building Assessment / CARPS report *In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).*	**Maximum 3 points:** First self-assessment: a = 2 points, b = 1 point c= NA. *Future ACPAs: a=1 point, b = 1 point,*	0	a. There is no staffing plan in place. Thought CARPS report and a County Public Services Staff Rationalization Reports were availed in soft copy. *CGG/KRA3.1*

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			organizational assessment and approved organizational structure. c) Have the annual targets in the staffing plan been met?	Targets met within +/- 10 %. Check for Letters, minutes	*c = 1 point*		
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; 2nd ACPA: all heads of units; future ACPAs: all staff (sample check)) b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; 2nd ACPA: all heads of units; future ACPAs: all staff (sample check)) c) Accurate recruitment,	Review job descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review appointment, recruitment and promotion records	**Maximum score: 4 points** All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	**2**	a. Samples of JDs were availed for the following positions: Head of Macro-Economic Planning and Monitoring and Evaluation, Chief Finance and Economic Planning, Finance and Budgeting Unit, Head of Budget, Director Environment, Energy, Tourism and Natural Resources and Supply Chain Management. ***CGG/007/KRA/3.2*** b. There is no Skills and competency framework in place. c. A report on the recruitment of senior staff including Directors, Deputy/Assistant directors and Sub County Administrators conducted

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			appointment and promotion records available				by an external consultant since the CPSB was not in place at the time. And samples of Appointments and promotions availed on the same. Appointment of Assistant Director Sports Osman Abdi Ali, Appointment of Assistant Director Gender Zahara Ali Shurie, Reappointment of Director Policy, Reseach and Statistics Patrick O. Okello, Promotion to Cleaning Supervisor (2a) Mr. Hassan Koto Gwiyo and Promotion of Ms. Salat Ayan Abdi to Senior Administrative Assistant 1. *CGG/007/KRA/3.2/2 CGG/007/KRA/3.2/*
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	**Maximum score: 5 points.**[3] a) Staff appraisal for all staff in place: **1 point**. (If staff appraisal for	0	a. There is no Staff Appraisal system in place within the county.

[3] 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 for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: **1 point** Performance Contracts in place for the level below Chief Officers: **1 point**	0	b. No performance contracts were in place for the FY 2017/18.
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: **1 point**	0	There was no evidence availed for service re-engineering undertaken by the county during 2017/18 financial year in place.
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: **1 point**	0	There was no evidence of an RRI in place.
D	**Key Result Area 4: Civic Education and Participation -** *A citizenry that more actively participated in county governance affairs of the society* **Max score: 18 points**						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum,	County Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met	**Maximum 3 points.** CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	2	(a) Civic education unit is in place. Organogram was availed. *CGG/007/KRA/4.1/a* (b) There was dedicated staff appointed under the unit Miss. Shamsa Abdikadir Dahir as Director Public Participation on 2nd Feb 2018 and Mr. Ahmed

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			activities etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly				Omar Shukrow as Assistant Director Public Participation. *CGG/007/KRA/4.1/b* (c) There was no dedicated Budget line for the CE Unit since it is a newly formed. (d) CGG planned programs and work plans were availed for civic education activities. *CGG/007/KRA/4.1/d* (e) Sample tools and methods being used for civic education within the county were availed. *CGG/007/KRA/4.1/e*
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	**Maximum 2 points.** Roll out of minimum 5 civic education activities:2points.	0	Garissa County availed evidence of Roll-out of civic education activities as follows; 1. Public Participation forum: Responsible Land Governance in the Urban & Peri-Urban of Garissa Township 2. Public Participation on Climate Change Fund Bill 2017. 3. Public Participation on County Fiscal strategy paper 2017/18.

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							4. Training of Community change champions in Garissa. 5. Validation for the Draft Garissa County Climate Change fund bill. ***CGG/007/KRA/4.2*** Although the County availed evidence of activities rolled out the activities were for Public Participation and not for Civic Education.
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	**Maximum 2 points.** a) Compliance: **1 point.** b): Compliance: **1 point.**	**0**	a) There was no evidence on how citizens can access information within the county.
			b) Counties have designated officer in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)		**1**	b) The county designated officers for public participation are in place. Some of the appointment letters availed were as follows: • Miss. Shamsa Abdikadir Dahir as Director of Public Participation on 2nd Feb 2018 and,

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							• Mr. Ahmed Omar Shukrow as Assistant Director of Public Participation. *CGG/007/KRA/4.1/b*
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. eg. lists of attendance have a governor, CECs, NGOs, Professional bodies etc d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from the citizens to the plans, e.g. through minutes or other	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	2	a) There was **no** evidence availed as of how the public is invited for public participation. b) There is evidence of consultations held beyond the budget forum such as: • Public Participation on Climate Change Fund Bill 2017, • Public Participation in County Fiscal strategy paper 2017/18, • Training of Community change champions in Garissa, • Validation for the Draft Garissa County Climate Change fund bill. *CGG/007/KRA/4.2* c) List of attendances from meetings on forums held beyond budget forum availed such as: • Public Participation on climate change fund bill

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			documentation f) Feed-back to citizens on how proposals have been handled.				2017, • Report on public participation of the County fiscal strategy paper *CGG/007/KRA/4.4/c* d) Forums are structured as per program and work plan availed. *CGG/007/KRA/4.1/d* e) There evidence of input from the citizens to public participation on climate change bill fund and Public Participation on the county fiscal paper. *CGG/007/KRA/4.4/e* f) There was no evidence of feedback to citizens on how proposals have been handled.
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	**Maximum points: 1** Compliance: 1 point.	0	There are no Citizen feedbacks finding from the C-APR in place.
4.6		County core financial	Publication (on county web-page, in addition to	PFM Act sec 131. County Act, sec. 91.	**Maximum points: 5 points**	3	The following documentation was published online:

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		materials, budgets, plans, accounts, audit reports and performance assessments published and shared	any other publication) of: i) County Budget Review and Outlook Paper by 1st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28thfeb2018 passed by the county assembly iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results	Review county web-page to see if copies of each document are available at the time of self-assessment *(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)*	9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.		i) County Budget Review and Outlook Paper, ii) County Fiscal Strategy Paper, iii) Quarterly budget progress reports as Expenditure summary, iv) Procurement plans per sectors though awarded Contracts were no posted online. v) Annual Capacity &Performance Assessment results Documents not published online were as follows i) Financial Statements or annual budget execution report, ii) Audit reports of financial statements, iii) Annual Progress Reports (C-APR) and, iv) County Citizens' budget. ***#CGG/KRA4.6***

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			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. within the fy2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	**Maximum 2 points** Compliance: 2 points.	0	There were no bills published on the website.
E	**Result Area 5. Investment implementation & social and environmental performance** **Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)**						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects (quarterly project reports, certificate of completion) *Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in.* If there are more than 10 projects a sample of 10 larger projects	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled projects. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	**Maximum 4 points (6 points in the first two AC&PAs)** More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of projects: 0 points will be awarded. An extra point will be awarded if the	6	The County government of Garissa availed sample project reports for FY 2017/2018. The sampled projects are: 1. Proposed road repair of Saka-Ohie-Balambala Road. FY 2017/2018. Budgeted at Kshs. 9,679,040 and planned for in the ADP 2017/2018. Completion rate of 100%. 2. Proposed road repair of Sankuri-Abdisemet road. FY 2017/2018. Budgeted at Kshs. 18,260,869.57 and planned for in the ADP 2017/2018. Completion rate at 100% 3. Proposed road repair of

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			are made and weighted according to the size.		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).		Balambala-Danyere road. FY 2017/2018. Budgeted at Kshs. 26,075,553 and planned for in the ADP 2017/2018. Completion rate at 100%. 4. Proposed road repair of Maalimiin - Baraki road FY 2017/2018. Budgeted at Kshs. 4,368,096 and planned for in the ADP 2017/2018. Completion rate at 100%. 5. Proposed construction of Garissa sub-county offices. FY 2017/2018. Budgeted at Kshs. 275,571,642.30 and planned for in the ADP 2017/2018. Completion rate at 82%. 6. Proposed construction of 10NO. Market stalls at Garissa Cultural Centre. FY 2017/2018. Budgeted at Kshs. 10,569,734.40 and planned for in the ADP 2017/2018. Completion rate at 100%. 7. Proposed construction of 11NO at Handaro village FY 2017/2018. Budgeted

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							at Kshs. 8,827,010 and planned for in the ADP 2017/2018. Completion rate at 100% 8. Hagarbul project contract sum Kshs. 13, 208,674.5 Completion rate at 71.25% 9. Danyere project contract sum Ksh. 16, 105, 338.24 completion rate 98% 10. Sankuri project contract sum Ksh. 18, 102, 700 completion rate 98% This translating to a completion rate of 96.7% ***Evidence; CGG/007/KRA/5.1***
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within **budget** estimates (i.e. +/- 10 % of estimates). Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various sizes from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between	**Maximum 5 points** More than 90 % of the projects are executed within +/5 of budgeted costs: 5 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	**0**	Focal person-environment did not meet minimum documentation thresholds on sampled projects required to consultants. There was no clear budget outline for sampled projects. The few samples of implemented projects are: 1. Proposed road repair of Saka-Ohie-Balambala Road. FY 2017/2018. Actual expenditure was

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				figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. **Review M&E reports.** Compare actual costs of the completed project with original budgeted costs in the ADP/budget.			4,408,000. Budgeted at Kshs. 9,679,040. Within budget costs by 45.4% 2. Proposed road Dgahley-shanta abak. FY 2017/2018. Actual expenditure was 6,978,560. Budgeted at Kshs. 9,378,832. Within budget costs by 25% 3. Proposed road repair of Bulla sambul-bulla rhama road FY 2017/2018. Actual expenditure was 5,906,696.80 Budgeted at Kshs. 6,073,736.80. Within budget costs by 2.5%. 4. Proposed road repair of Galmagala-Junction D1527 FY 2017/2018. Actual expenditure was 4,176,000 Budgeted at Kshs. 4.268,800. Within budget costs by 2%. ***CGG/007/KRA/5.1/2*** The
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger	**Maximum 4 points** The maintenance budget is more than	**0**	No maintenance budget for completed projects 2-3 years ago was availed by a focal person for the environment.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 4 points More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	**Maximum points: 3 points** All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	**3**	EIA reports for the following 10 sampled projects have been produced: 1. Proposed construction of modern sub-county offices at Garissa Township. 2. Proposed town beautification along Hass petroleum road to governor's office at Garissa 3. Proposed finishing of a slaughter house 4. Proposed borehole drilling at Shebtacad area

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							5. Proposed borehole drilling at Harajabs area. 6. Propo0sed rehabilitation of Garissa livestock market at Garissa town. 7. Proposed Golobenkaweyne water pan at Handaro village 8. Proposed borehole drilling at Fafi kalala village. 9. Proposed construction of Modogashe livestock market 10. Proposed construction of Masalani livestock market. **Evidence; CGG/077/KRA/5.5**
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant **safeguards instruments Prepared:** Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works **in the case where screening has indicated that this is required**. All building	Sample 5-10 projects	**Maximum points: 2 points** All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	**2**	Screening checklists for the following sampled projects done in accordance with the framework were provided: 1. Proposed construction of modern sub-county offices at Garissa Township. 2. Proposed town beautification along Hass petroleum road to governor's office at Garissa 3. Proposed finishing of a

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			& civil works investments **contracts** contain **ESMP implementation provisions** (counties are expected to ensure their works contracts for which ESIAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.				slaughter house 4. Proposed borehole drilling at Shebtacad area 5. Proposed borehole drilling at Harabjaan area. ***Evidence #CGG/007/KRA/5.5***
5.6	Value for the Money (from the 3rd AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA **(N/A)**				
					Total Maximum Score: 100 points.	**51**	

5.0 Challenges in the assessment

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

- Unreliable IFMIS due to network connectivity and downtime from the NT.
- Collecting data from the County assembly needed a detailed explanation from the consultant on the ACPA hence delay on submission of required evidence.
- Lack of full sensitization of the ACPA tools before assessment period among some focal persons.

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:

- There is a signed participation agreement in place
- The CB plan for the FY 2017/18

5.3 MPC's Issues

The following observations were made:

- The county core staffs needed are in place.
- The key documents are uploaded online.

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- The E-procurement process uses Auto-creation.
- Lack of evidence of Assembly scrutiny of audit reports.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- Planning document including CIDP, ADP and ACPA project reports are uploaded on the county website.
- Statutory committees like Monitoring & Evaluation in place and functional

KRA 3: Human Resource

The following was observed:

- The county government of Garissa is yet to implement service re-engineering
- There is no established staffing plans, Performance Management tools, skills and competence Framework

KRA 4: Civic Educations and Participation

- Beyond the budget forums, there is evidence of citizen engagements

KRA 5 Investments and Social Environment Performance

- There is no evidence of the maintenance cost of the projects.

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	The county procurement process did not complete the 25 e-procurement steps. There was no evidence of legislative scrutiny of audit reports.
KRA 2	Planning, Monitoring &Evaluation	None observed
KRA 3	Human Resource Management	CGG is yet to put in place Staffing Plans, Performance Appraisals tools, Performance Contracting, Skills & Competence Framework, and service re-engineering not yet implemented.
KRA 4	Civic Education	Some document under CE not published on the website e.g. Citizens Budget.
KRA 5	Investment implementation & social and environmental performance	Maintenance cost was not availed

7.0 Garissa County List of Representatives Interviewed

S/NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Habiba Nasib	CEC-Education	
2	Dr. Aden Mohamed	Chief Officer-Environment	0720 914 491
3	James Mukoma	Director ICT/HR Focal Person	0720 665 870
4	Samuel Kariuki	Director -Revenue	Kariuki7@gmail.com
5	Edin Hajji	Finance Officer/PFM Focal Persona	0722 938 850
6	Mohamed Sahel	Director –Public Participation/CE	0720 403 190
7	Mohamed A Guliye	Statistician-M & E Focal Person	0724 116 992
8.	Mohamud Aden Bareh	Director of Economic Planning-KDSP Focal Person	0720 901 998

8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ENTRY MEETING ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE OFFICE OF CE.C EDUCATION, LABOUR RELATION, AND ICT- GARISSA ON 3RD DEC 2018 FROM 9:30 AM TO 10:30 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Habiba Nasib	CEC Education, Labor, and ICT.
2. Nimo Mohamed	Chief Officer, Public service and labor relations.
3. Dr. Feisal M. Yusuf	Chief Officer, Intergovernmental relations.
4. Dr. Adesh Mohamed	Chief Officer, Environment.
5. James Mukoma	Director, ICT.
6. Samuel Kariuki	Director, Revenue.
7. Eden Haj	Finance Officer.

PMS TEAM

NAME	DESIGNATION
1. Mr. Abudo Qonchoro	Team Leader
2. Ms. Winnie Moraa	Assessor
3. Mr. Don Ongori	Assessor

MIN: 1/03/12/2018: PRELIMINARY

The meeting started at 9:30 PM with a vote of thanks from CEC Education, Labor relations and ICT, Mrs. Habib Nasib followed by a brief introduction of county key staff and consultants.

MIN: 2/03/12/2018: OPENING REMARKS

The CEC Education welcomed the team and highlighted on requisition process of level 1 grant, stated that grant funds were not yet allocated to finance department although subsequent accounts are yet to be opened for KDSP Grant. She then introduced the team leader to give a brief overview of the assessment program.

MIN: 3/03/12/2018: BRIEF OVERVIEW OF THE ASSESSMENT PROCESS

The team Leads highlighted on purposes of assessment. He mentioned that Garissa was one of the thirteen (13) counties who received developments grants in the past assessment. He mentioned the need for each KRA representative to be present during assessment and highlighted the need for meeting deadlines. He emphasized on key stringent measures to be applied during assessment and program-outline to be adhered to.

He also mentioned the need for one-on-one engagements with key focal persons in each KRA for purposes of having a clear overview of documents to be availed. Team lead appealed to county staff to be committed, liaise at departmental levels and also wished them success.

CEC Education expressed her appreciations to Prestige Management Solutions team and gave assurance of cooperation from Garissa county staff.

MIN: 4/03/12/2018: Adjournment.

The meeting was adjourned at 10:30 PM.

Minutes Prepared by:

Signature: _____ Date: _____

1. **Name:** Winnie Moraa
   Secretary
   Prestige Management Solutions Ltd.

Minutes confirmed by:

1. **Name** Abudo Qonchoro

   Signature: _____ Date: _____

   Team Leader
   Prestige Management Solutions Ltd.

2. **Name** _____

   Designation: _____

   Signature: _____ Date: _____

8.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES ON EXIT MEETING ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE GOVERNOR'S BOARD ROOM - GARISSA ON 5TH DEC 2018 FROM 3:00 PM TO 4:00 PM.

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
8. Abdi M. Ali	County Secretary
9. Habiba Nasib	CEC Education, Labor, and ICT.
10. Nimo Mohamed	Chief Officer, Public service and labor relations.
11. Dr. Feisal M. Yusuf	Chief Officer, Intergovernmental relations.
12. Dr. Adesh Mohamed	Chief Officer, Environment.
13. Mohamed Sahal	Director Intergovernmental Relations.
14. James Mukoma	Director, ICT.
15. Samuel Kariuki	Director, Revenue.
16. Eden Haji	Finance Officer.

PMS TEAM

NAME	DESIGNATION
1. Mr. Abudo Qonchoro	Team Leader
2. Ms. Winnie Moraa	Assessor
3. Mr. Don Ongori	Assessor

MIN: 1/05/12/2018: PRELIMINARY

The meeting started with a word of prayer from Ahmed Sheikh at 3:30 PM followed by a brief introduction from county staff and consultants.

MIN: 2/05/12/2018: OPENING REMARKS

The KDSP focal person debriefed County Secretary on the assessment program highlighting on all KRAs. He mentioned each KRAs requirements and areas of improvements as well as weaknesses. He then invited to CEC Education who welcomed the team leader from Prestige Management to give a recap on assessment findings.

MIN: 3/05/12/2018: BRIEF OVERVIEW OF THE ASSESSMENT PROCESS

The team Lead gave a brief overview of the findings of MACs, MPCs, and PMs. He mentioned observations noted on each KRA:

Under KRA 1;

- There was no internal Audit Committee in place,
- Legislative scrutiny of Audit queries was not availed,
- Procurement reports usually submitted to PPRA were not provided.

Under KRA 3 the following were not in place:

- Staff appraisals,
- Service re-engineering initiatives,
- Rapid Result Initiatives (RRI) and,
- A well-defined staffing plan.

The County Assembly did not provide the following:

- Financial statements,
- Minutes or reports on legislative scrutiny on audit queries
- Hansard report or any other report evidencing that the budget was approved with or without amendments.

They promised to handover the assembly documents are in soft copies and would be shared before the end of the meeting

He commended representatives for various KRAs for their commitment to availing evidence required for the assessment. He highlighted that Garissa County has received the first incentive was a big step being an ASAL county.

MIN: 4/05/12/2018: Adjournment.

The meeting adjourned with a word of prayer from Ahmed Sheikh at 4:30 PM.

Minutes Prepared by:

Signature: Winnie Moraa **Date:** _____

2. **Name:**
   Secretary
   Prestige Management Solutions Ltd.

   Minutes confirmed by:

3. **Name** Abudo Qonchoro

   Signature: _____ **Date:** _____

   Team Leader
   Prestige Management Solutions Ltd.

4. **Name** _____

   Designation: _____

   Signature: _____ **Date:** _____

THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

For Contact Information:

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