

**MAKUENI COUNTY  
ANNUAL CAPACITY & PERFORMANCE  
ASSESSMENT (ACPA) REPORT**

***From***

**24<sup>th</sup> July to 28<sup>th</sup> JULY, 2017**

**Presented by Lead Consultant**

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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
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGM	-	County Government of Makueni
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
ICS	-	Interim County Secretary
IPSAS	-	International Public-Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
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
PP&CO	-	Public Participation and Community Outreach
WI&E	-	Department of Water, Irrigation and Environment

## ACKNOWLEDGEMENT

The consulting team from Matengo Githae & Associates thanks all Makueni County Government and County Assembly Officials, Senior Management and staff who participated in the Makueni 2017 Annual Capacity and Performance Assessment (ACPA). The officials made valuable contributions throughout the assessment and document review process and provided useful information and insights to the assessors.

The consulting team liaised with top County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and the necessary explanations that the consulting team required.

We especially wish to sincerely acknowledge the contribution made by Joshua Wambua the County Secretary for providing leadership in the process. We further appreciate Mr. Patrick Kyenza, Director Human Resources and Mr. Christopher Yulu for their immense contribution in coordination of the three-day ACPA exercise including organizing for office space and the necessary logistics for this important assignment.

Finally, we want to acknowledge all county staff we interacted with during the assessment of Makueni County.

## EXECUTIVE SUMMARY

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

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

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

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

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

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

ACPA Measures	Outcome
MAC	All were complied with MAC except for items 3 and 4 which had not been implemented
MPC	Had met 8 MPCs. MPC 5- Adherence to Investment Menu is not applicable in this assessment.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	15
	KRA 2: Planning, Monitoring and Evaluation	7
	KRA 3: Human Resources Management	3
	KRA 4: Civic Education and Participation	14
	KRA 5: Investment implementation & Social And environmental performance	4
	<b>TOTAL</b>	<b>43</b>

### Achievements

As illustrated above, County Government of Makueni performed quite well in civic education and public participation and relatively well in public financial management, planning, and monitoring and evaluation.

### Weaknesses

Weak areas were:

- Low capacity of staff on IFMIS system especially on budgeting and reporting
- Lack of County M & E committee
- Lack of performance management system
- County Complaints Committee not in place
- No register or proper record of completed projects

### Challenges

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

- Poor Internet connection in Wote, Makueni County Headquarters.
- Makueni County Staff were preparing for a scheduled County Executive Meeting (CEM) that was held on Monday 24<sup>th</sup> July 2017- the first day of the ACPA a factor that affected their availability for the assignment.
- County Offices were spread over Wote town forcing the county staff a fact that affected submission and collection of evidence.

## 1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

### 1.1 Methodology

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

#### a) Entrance Meeting

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

#### b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Makueni County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

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

#### c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Makueni County team that also comprised members of the County Assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessment.
- The level of information availed vis a vis what was expected.
- Comments from the County team.

## 1.2 Time Plan

Table 2: Activity Work Plan

Activity	24 <sup>th</sup> July 2017	25 <sup>th</sup> July 2017	26 <sup>th</sup> July 2017	27 <sup>th</sup> July 2017	28 <sup>st</sup> July 2017
Entry meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Exit Meeting					
Preparing Report					

## 2.0 SUMMARY OF RESULTS

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

### 2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program  MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	<b>Met</b>	The signed Participation agreement dated 28 <sup>th</sup> June 2017 by HE the Governor Kivutha Kibwana was availed to the Assessment team.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	<b>Met</b>	The Capacity Building plan for 2016/2017 was developed in June 2016 according to the format in the POM/Grant Manual. The CB plan was signed by the NCBF Focal Person and the County Secretary. The CB Plan, was

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
					reviewed in early 2017 availed.
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Funds not yet disbursed though the county has used its own resources for development projects.
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	There has been a delay in program implementation and funding was yet to be given.



## 2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs.  MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	<b>Met</b>	The signed Participation agreement dated 28 <sup>th</sup> June 2017 and signed by H.E the Governor Kivutha Kibwana was availed to the assessment team.
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September</b> 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	3 months after closure of the FY (30 <sup>th</sup> of September).  Complied with if the county is submitting individual department statements: 3 months after end of FY for department statements and 4 months after end of FY for consolidated	<b>Met</b>	The financial statements for the year ended 30 <sup>th</sup> June 2016 were submitted & received at KENAO Embu office on 30 <sup>th</sup> June 2016.  Accounts for the year ended 30 <sup>th</sup> June 2015 were submitted and received at KENAO Embu Hub on 30 <sup>th</sup> Sep. 2015  The financial statements were signed by CEC-Member Finance & Planning, Chief Officer Dept. of Finance &

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>consolidated statements by 31<sup>st</sup>October. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>Planning and Head of Treasury Accounts.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p><b>Transitional arrangements:</b> Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues. First year where the Minimum Performance Conditions are applied (i.e. 2<sup>nd</sup> AC&amp;PA starting in September 2016) the conditions are as follows:</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p><b>Transitional arrangements:</b> First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>	<p><b>Met</b></p>	<p>The County Executive was issued with a qualified Audit Opinion. This was on the basis of; irregular placement of funds on fixed deposit account, Inaccuracy &amp; incompleteness of fixed assets register.</p> <p>The County Assembly was issued with an adverse audit opinion. This was based on incompleteness and inaccuracy of financial statements. Irregularities in construction works</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> <li>• Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion);</li> <li>• No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud;</li> <li>• Spending within budget and revised budget;</li> <li>• Quarterly reports submitted in last FY to Cob;</li> <li>• Books of accounts (cashbooks) posted with bank reconciliations up-to-date.</li> <li>• Assets register for new assets in place</li> </ul>			
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	<p>CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes</p>	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	<b>Met</b>	<p>Approved CIDP for the year 2013-2017 developed in 2013 was uploaded on the County Website</p> <p>Also, were ADP for 2016/2017 and the Budget The CGM 2017/2018 ADP was submitted to and received by</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		from council meetings and review of county web-site.			County Assembly on 1 <sup>st</sup> September 2016.
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.  <u>MoV</u> : Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)  Review budget progress reports submitted to CoB.	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	N/A	The investment menu relates to the actual capacity building grant which had not been released to the County.
<b>Procurement</b>					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both). <u>MoV</u> : Review procurement plan	At point of the ACPA (for current year)	<b>Met</b>	Every procurement entity prepared its procurement plan for the year. These plans were not consolidated.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.</p>	<p>of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			
<b>Core Staffing in Place</b>					
<p>7. County Core staff in place</p>	<p>To ensure minimum capacity in staffing</p>	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> <li>• The country secretary</li> <li>• Chief officer of finance,</li> </ul>	<p>At the point of time for the ACPA.</p>	<p><b>Met</b></p>	<p>The following positions were in place:</p> <ul style="list-style-type: none"> <li>• The Country secretary</li> <li>• Chief Officer Finance</li> <li>• Director Planning officer,</li> <li>• Director Internal Auditor</li> <li>• Procurement Officer</li> <li>• Director Accounting Services</li> <li>• Director Monitoring and</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<ul style="list-style-type: none"> <li>• Planning officer,</li> <li>• Internal auditor,</li> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects</li> <li>• M&amp;E officer</li> </ul> <p>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 <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>Evaluation</p> <p>However, the County Directorate of Environment was led by an Assistant Director as the Directors Position was yet to be filled.</p>
<b>Environmental and Social Safeguards</b>					
8. Functional and Operational Environmental and Social Safeguards	To ensure that there is a mechanism and capacity	1. Counties endorse and ratify the environmental and social management system to <b>guide investments</b> (from the ACPA	Note that the first installment of the expanded CPG investment menu	<b>Met</b>	1)The County Government of Makueni (CGM) adheres to the environmental and social management systems to guide

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>Systems (i.e. screening/vetting , clearance/ approval, enforcement &amp; compliance monitoring, grievance redress mechanisms, documentation &amp; reporting) in place.</p>	<p>to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure</p>	<p>starting September 2016).</p> <p>2) All proposed investments <b>screened*</b> against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&amp;PA, Sept. 2016).</p> <p>3) Prepare relevant <b>RAP for all investments with any displacement. Project Reports for investments for submission to NEMA.</b> (From the 3<sup>rd</sup> AC&amp;PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be</p>	<p>covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3<sup>rd</sup> AC&amp;PA, see the previous column for details).</p>		<p>both public and private investments. These are handled by the Directorate under the Department of Water, Irrigation and Environment (WI&amp;E)</p> <p>No County Environment Committee but the County Department of Environment works closely with NEMA to ensure projects being implemented in Makueni County are screened against set environment checklist including environmental and social guidelines. The County had developed the following environment related policies, Acts, and Regulations:</p> <ul style="list-style-type: none"> <li>• Makueni County Environment Policy, 2016.</li> <li>• Makueni County Sand Conservation and Utilization Act, 2015;</li> <li>• Establishment and Functions of Ward Sand Management Committee, Revenue, Sand Rates and</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>			<p>Administration Procedures Regulations, 2015</p> <ul style="list-style-type: none"> <li>• Composition of the Sub-County Sand Management Committee, license Application Fees and Forms Guidelines and Regulations, 2015</li> <li>• Makueni County Climate Change Fund Regulations, 2015.</li> <li>• Makindu, Makindu Ward attended -60 participants</li> <li>• 15<sup>th</sup> March 2016- Musaani Market, Kasiku Ward- 68 Participants</li> <li>• 14<sup>th</sup> April 2016- Kanani Primary School, Makindu Ward – 44 participants</li> <li>• 5<sup>th</sup> April 2016 – Ulilinsi, Masongaleni Ward- 54 participants.</li> <li>• 18<sup>th</sup> January 2016- Kako, Kako/Waia Ward. -61 participants</li> <li>• 15<sup>th</sup> December 2015- Kalamba Market.</li> <li>8<sup>th</sup> December 2015- Kyuasini, Ukia Ward- 55 participants.</li> </ul> <p>2)The assessors sampled the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>EIA (Environmental Impact Assessments) reports for the following projects:</p> <ul style="list-style-type: none"> <li>• EIA for Proposed Water Borehole in LR Mbitini/Iteta / 283, Iteta Sub-Location, Mulala Ward, Nzaui Sub-county.</li> <li>• EIA for Proposed Fish/ Animal Feeds Facility at Makueni Agricultural Training Center (ATC)</li> <li>• EIA for Proposed Pink Soil Quarrying on Lot NO. 619 Nduadi Section, Ndiani Sub-Location, Kithemi Location, Kilungu Sub-County.</li> <li>• EIA for Proposed Commercial Development on LR. NOs. Makueni / Unoa 3775, Wote Township, Behind ABC Church Off 12M Road, Makueni Subcounty.</li> <li>• EIA for Proposed Residential Building on LR. NO. 35, Wote Town, Makueni Sub-County.</li> <li>• EIA Proposed Borehole Drilling for Kikingo Community, Mutulani Sub-</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Location, Kee Ward, Makueni Sub-County.</p> <ul style="list-style-type: none"> <li>• EIA for Propose Borehole Drilling on Plot LR. NO. Konza South/ Block 4/1528, Ulu Area, Muka Sub-County.</li> <li>• EIA for Proposed Two Storey Commercial Development on Plot NO. 223 MKN/ UNOA / 1204, Makueni Sub-County.</li> <li>• EIA Proposed Construction of Bridge Across Thwaka River Kikumini.</li> <li>• EIA for Proposed Commercial Building on Plot NO. 51, Sultan Hamud Town, Mukaa Sub-County.</li> <li>• EIA for Proposed Borehole Drilling for Kathekwani Primary School and Community, Kasikeu Sub-County, Kasikeu Ward, Mukaan Sub-County.</li> <li>• EIA for Proposed Borehole Drilling for Kikoko Community Kalongo Sublocation, Kilungu Ward, Kilungu Sub-County.</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement.</p>	<p>Established an operational Complaints Handling System, including a:</p> <ul style="list-style-type: none"> <li>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</li> <li>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</li> <li>c) simple complaints form/template designed and available to the public</li> <li>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</li> <li>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</li> </ul> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for</p>	<p>At point of time for the ACPA.</p>	<p><b>Met</b></p>	<p>a) There is no Complaints &amp; Grievance Committee. However, through the Sub-County ward administrator and Village Administrator, Citizens lodge their complaints which are recorded and forwarded to Chief Officer Devolution. Complaints relates to Environment, projects/public participation and other normal complains.</p> <p>The County has Public Participation Bill which is yet to be approved by the County Assembly. This will facilitate appointment of the grievance committee</p> <p>b) The County has a Director Administration and Director Public Participation who are the Focal persons responsible for receiving, sorting and giving the way forward on</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>complaint management.</p> <p>c) A complaints form was provided.</p> <p>d)The County receives complaints through writing petitions, own presentation to respective ward administrator, bulk SMS system, (22444) and Quarterly people’s forums where public participation evaluation questionnaires are administered.</p> <p>e) No up to date and serialized record of complaints. There is no grievance committee</p>

## 2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>KRA 1: Public Financial Management</b> <b>Max score: Maximum 30 points.</b>							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p><b>Maximum 2 points.</b></p> <p>2 milestones (a &amp; b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	1	<p>a) The approved budget was in a Program based format.</p> <p>b) The Budget was prepared on excel and then uploaded on IFMIS.</p>
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings</p>	<p><b>Max. 3 points</b></p> <p>If all 5 milestones (a-e) achieved: 3 points</p>	3	<p>1. CEC Finance sends the budget circular.</p> <p>2. The County Budget &amp; Review Outlook Paper (CBROP) was prepared</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15<sup>th</sup> October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28<sup>th</sup> Feb, County Treasury to submit to county assembly by 15<sup>th</sup> of march and county</p>	<p>(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>by the CEC Finance and submitted to Assembly on 21st October 2016.</p> <p>c) The County Fiscal Strategy Paper was prepared and forwarded to the Assembly on 23rd Feb 2016</p> <p>d) The budget estimates for FY 2016/17 were received on 3rd May 2016 as 30th was on a weekend.</p> <p>e) Approval of the Budget by the Assembly was done on 30th June and a letter issued for Preparation of the Appropriation Bill. Copy of 2016 obtained.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>assembly to discuss within two weeks after submission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30<sup>th</sup> April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30<sup>th</sup> June latest.</p>				
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the <b>original</b> budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p><b>Max. 4 points.</b> <u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p>	0	<p>a) The actual expenditure for 2015/16 was KShs. 5,415,039,401 versus an overall original budget of KShs. 7,026,905,635 which was 78%. Positive variance of 22%</p> <p><b>b)</b> Average deviation of expenditure across the Departments for the Fiscal year 2015/16 against Actual budget</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>		<p>implementation report for the year 2015/16 was 34.25%. County Attorney's Office - 4.42%, Department of ICT -0% County Public Service Board -8.89%, lands, Physical Planning &amp; Mining 58.98%, Office of Governor 4.13%, Trade, Tourism &amp; Cooperatives 65.99%, Gender, Youth &amp; Social services 64.47%, County Secretary 9.18%, finance &amp; Socio Economic Planning 43.03%, Education &amp; ICT 48.94%, Transport &amp; Infrastructure 64.2%, Agriculture, Livestock &amp; Fisheries development 53.53%, water, Irrigation &amp; Environment 60.72%, health 30.71% Devolution &amp; Public Service 26.09%, County</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Assembly 4.74%
<b><i>Revenue Enhancement</i></b>							
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.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point	0	The County has automated its revenue collection and management. Pilot Automation started in May 2017 while Going Live was on July 2017. The Zizi system has been developed by Riverbank Solutions Ltd. At this point of assessment, we compared 4 Months Jan to April 2017 against May, June 2017. This showed gradual increase.
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	<b>Max. 1 point.</b> If increase is more than 10 %: 1 point.	1	Own Revenue increased from Fiscal years as below FY2014/15-215,349,954 FY2015/16 -220,171,649 FY 2016/17- This is a 32% increase.
<b><i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i></b>							
1.6	Reporting and	Timeliness of in-year	a) Quarterly reports submitted no later than	Review quarterly reports, date and	<b>Max. 2 points.</b>	1	a) The quarterly reports submitted to The

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	accounting in accordance with PSASB guidelines	budget reports (quarterly to Controller of Budget).	one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.  b) Summary revenue, expenditure and progress report is published in the local media/web-page.	receipts (from CoB).  Check against the PFM Act, Art. 166.  CFAR, Section 8.  Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	(a &b) Submitted on time and published: 2 points.  (a only): Submitted on time only: 1 point.		National Treasury, Controller of Budget and Commission on Revenue Allocation were availed with most recent being the 3rd Quarter ending 31st March 2017.  b) The reports were not published on local media nor on the county website.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT).  Check against the PFM Act, Art. 166 and the IPSAS format.	<b>Max. 1 point.</b> Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	<b>1</b>	Financial statements for the year 2015/16 were prepared according to PFMA and IPSAS. They include; Statement of Receipts & Payments, Statement of Assets, Statement of Cashflow, Summary statement of Appropriation Recurrent & Devt, notes to the accounts, Analysis of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			with fixed assets register.	CFAR, Section 8. Check against requirements.  If possible, review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			pending bills, summary of fixed asset register.
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: <ol style="list-style-type: none"> <li>1. Income and expenditure statements;</li> <li>2. Budget execution report,</li> <li>3. Financial statement including: <ol style="list-style-type: none"> <li>a. Details of income and revenue</li> <li>b. Summary of expenditures</li> <li>c. Schedule of imprest and advances;</li> <li>d. Schedule of debtors and creditors;</li> </ol> </li> </ol>	Review monthly reports.  See also the PFM Manual, p. 82 of which some of the measures are drawn from.	<b>Max. 2 points.</b>  If all milestones (1-3): 2 points  If 1 or 2: 1 point  If none: 0 points.	<b>2</b>	Monthly Income & Expenditure reports prepared Budget Implementation Report prepared on Quarterly basis Details of Income & Revenue. summary of Expenditures prepared d. Schedule of Debtors & Creditors prepared, Bank Reconciliations availed which is a confirmation that posting into IFMIS

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			e. Bank reconciliations and post in general ledger.				Ledgers is done
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets. PFM Act. Art 149.  Checkup-dates.	<b>Max. 1 point.</b> Registers are up-to-date: 1 point.  Transitional arrangements: <u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment.  <u>Second year</u> onwards: register must include all assets, including those inherited form Local Authorities and National Ministries	1	Updated assets register as at 30.06.2017 is available compiled per department such as Health, Roads, Transport, Energy & Infrastructure, Water & Irrigation and Executive. Assets acquired from defunct local authority were identified, verified and validated to be included in the assets register as per the circular obtained from the Assets Management Unit. The assets include; land, buildings, vehicles, office furniture & equipment.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<i>Audit</i>							
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports.  Check against the PFM Act Art 155	<b>Max. 1 point.</b>  4 quarterly audit reports submitted in previous FY: 1 point.	1	The Directorate of Internal Audit was established and headed by a Director. It has 4 staff who were recruited on Feb.2016. The Audit committee was inaugurated on Feb 14th, 2017. Before the Committee's existence, reports were forwarded to the CEC Finance for onward submission to the Governor. Copies of 2nd Quarter reports Ending Dec.2016 availed for Different sectors.
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	Audit Committee in place and minutes of their meeting obtained. The committee has only worked on audit charter, workplan and audit manual. It has not yet reviewed any report since its installation

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.			
1.12	<b>External audit</b>	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO.  Total expenditure as per reports to CoB.	<b>Max. 2 points</b>  Value of queries <1% of total expenditures: 2 points  <5% of total expenditure: 1 point	0	The value of audit queries as a % of total expenditure for the year 2016 was 27.08%. This was on the following reviewed queries; Cash & Cash Equivalents 6,297,439, Irregular placement of Funds on fixed Deposit 20,000,000, Revenue - Unbanked Cash 309,050, Other Debtors 142,164,300, Defunct Local Authority Payments 7,073,921, Pending Payables 292,007,336, Fixed Assets Register 656,898,877, Use of Goods & Services-

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Maintenance of M.Vehicles 33,195,073, Procurement of staff medical Insurance Cover 117,079,980, Irregular payments of Domestic Travel & Subsistence Allowance 4,838,671, Refined Fuel, Oil & Lubricants 55,634,909, Non-Implemented Car & Mortgage Loans Programme 130,897,439 Total Queries 1,466,397,003 Total Payments for the Year 2016 5,415,039,401
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	<b>Max. 1 point.</b> Audit queries (in terms of value) have reduced from last year but one to last year or if there is no	0	The County Govt of Makueni had a great reduction in Audit Queries shifting from Adverse Audit Opinion in 2015 to Qualified Audit opinion in the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					audit queries: 1 point.		Year 2016. The Value of Audit queries reduced from 87.68%. Total value of Audit Queries in 2015; 3,858,446,983 Total Payment 4, 400,642,482 This was a reduction of 60.6%
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	<b>Max. 1 point.</b> Tabling of audit report and evidence of follow-up: 1 point.		No evidence of the County Assembly scrutinizing the audit report of the financial year 2014/15.
<b>Procurement</b>							
1.15	<b>Improved procurement procedures</b>	Improved procurement procedures including use of IFMIs, record	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS	<b>Max. 6 points.</b> a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points	4	a) No procurement step is done through IFMIS. Every procurement Entity prepared its procurement plan for the year. The procurement Dept. on

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		keeping, adherence to procurement thresholds and tender evaluation.	<p>PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p>	<p>guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): <b>1 point</b></p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: <b>1 point.</b></p> <p>d) Storage space and single complete files for sample of procurements: <b>1</b></p>		<p>requisition applies different procurement methods and within stipulated thresholds. The methods include; open tender for works &amp; services above Kes 4m, Goods above Kes 2m. All Consultancy services are subject to open tender, Request for Quotation Works &amp; Services &lt; Kes 4m, Goods &lt; Kes 2m, Direct Procurement has no limit but applicable on emergencies cases or procurement from Govt Entities.</p> <p>b) The County submits the PPRA Reports as required half yearly. Copy of availed 30th June 2017</p> <p>c) The County adheres to procurement thresholds</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)		point  e) Evaluation reports: <b>1 point</b>		and methods as illustrated above. Sampled procurements include; Education-Supply of dry foods (Maize & Beans) to schools in the County Finance Dept.- Installation, Testing and Commissioning of Revenue collection & Management system, Agriculture-Supply & Delivery of Fruit processing plant Roads, Transport & Infrastructure- Construction of E-mali Bus park  d)Each procurement entity has its own storage space for their inventories.  e) Each Tender committee prepares evaluation reports and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							submitted to Director Procurement for professional opinion. Sampled reports include; Purchase of maize & beans/Revenue management system.
<b>Key Result Area 2: Planning and M&amp;E</b> <b>Max score: (tentative 20 points)</b>							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	<p>a) Planning and M&amp;E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&amp;E officer and each line ministry has a focal point for planning and one for M&amp;E</p> <p>c) Budget is dedicated for both planning and M&amp;E.</p>	<p>Review staffing structure and organogram.</p> <p>Clearly identifiable budget for planning and M&amp;E functions in the budget.</p>	<p><b>Maximum 3 points</b></p> <p>The scoring is one point per measure Nos. a-c complied with.</p>	1	<p>a) The CGM has set up a M&amp;E Directorate established in 2016 within the Governor's Office. The M&amp;E Function is headed by Director and with six M&amp;E Officers working at the 6 Sub-Counties. Since the M&amp;E Directorate is still new, it is yet to develop Systems, Policies and Guidelines to guide the M&amp;E Function.</p> <p>The Budget for M&amp;E Directorate was Kshs 5 Million in 2016/2017</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							and Kshs 7 Million for 2017/2018.
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	<b>Maximum: 1 point</b>  Compliance: 1 point.	<b>0</b>	The County has not formed a County M&E Committee.
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<b>Maximum: 3 points</b>  1 point for compliance with each of the issues: a, b and c.	<b>2</b>	<p>a) The 2013 – 2017 CIDP document provided adheres to 2012 County Government Act Art 108 i.e.</p> <p>b) The CIDP has clear goals and objectives, clear implementation matrix that includes clear outcomes, monitoring indicators and reporting structures.</p> <p>c) The revenue for 2015/16 was Kes 6,389,261,001 but 2016/17 ADP was not costed.</p>
2.4		ADP	a) Annual development	Review version of ADP	<b>Maximum: 4</b>	<b>3</b>	ADP for 2015/2016,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		submitted on time and conforms to guidelines	<p>plan submitted to Assembly by September 1st in accordance with required format &amp; contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p><b>points</b></p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>		<p>2016/2017 and 2017/2018 available in both hard copies and uploaded in the website. The 2017/2018 CGM ADP was developed and submitted to County Assembly on 1<sup>st</sup> September 2016.</p> <p>b) The 2017/2018 CGM ADP adheres to the provision of PFMA Art 126 as contains 5 of the issues in PFMA</p>
2.5		Linkage between CIDP, ADP and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of final budget allocation.</p> <p>Sample 10 projects and check that they are</p>	<p><b>Maximum: 2 points</b></p> <p>Linkages and within the ceiling: 2 points.</p>	1	<p>Most Projects implemented by CGM in 2013/2014 linked to ADP, original CIDP and County Budgets. However there seems to have been deviation from the 203/2017 CIDP in subsequent FYs. This is exemplified by the following examples:</p> <ul style="list-style-type: none"> <li>• Makueni Fruit Processing Plant with an allocation of Kshs</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				consistent between the two documents.			<p>70 Million in 2013/2014 also found in 2013 ADP page 32 (linked to 2013/2017 CIDP page 88 Agriculture, Livestock and Fisheries)</p> <ul style="list-style-type: none"> <li>• Stalls and Market Shades- Kathonzweni Market kshs 2Million in 2013/2014 linked to 2013 ADP page 42 and 2013/2017 CIDP Page 101.</li> <li>• Establishment of Maternity, Oxygen Plant, ICU, Dialysis Machne – County Referral Hospital Kshs 8 Million in 2015/2016 linked to 2015 ADP page 40 and 2013/2017 CIDP page 105.</li> <li>• Medical Training Centre Establishment – KMTC Wote Kshs 8 Million in 2013/2014 linked to 2013 ADP page 37 and 2013/2017 CIDP page 107.</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> <li>• Model ECDE _ Ndalani ECDE Centre Kshs 3 Million in 2015/2016 linked to 2015 ADP page 34 and 2013/2017 CIDP Page 110.</li> <li>• Wote Community Information Centre Kshs Kshs 2.5 Million in 204/2015 linked to 2013/2017 CIDP Page 98. Could not link it to any ADP</li> <li>• County Radio and Recording Studio Kshs 15 Million in 2014/2015 linked to 2014 ADP page 28 and 20132017 CIDP page 99.</li> <li>• Gabions &amp; Sand Dam Construction _ Katitu Sand Dam Kshs 30 Million in 2013/2014 linked to 2013 ADP page 49 and 2013/2017 CIDP page 167.</li> <li>• Thwaka Bridge – Kalawa Kshs 100Million linked to</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>CIDP page 142. Could not link it to any ADP</p> <ul style="list-style-type: none"> <li>• Construction of Kwa Mbila Earth Dam Kshs 7.3 Million linked to 2013 ADP page 47 and 2013/2017 CIDP page 142.</li> </ul> <p>The revenue for 2015/16 was Kes 6,389,261,001 but 2016/17 ADP is not costed making comparison with the budget not possible</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p><b>Maximum: 5 points.</b></p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance</p>	<p>a) 0</p> <p>b) 0</p> <p>c) 0</p>	<p>a) The CGM prepared C-APR for 2014/2015 only and not for the subsequent financial years</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		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)		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	<b>Maximum: 1 point.</b>  Evaluation done: 1 point.	<b>0</b>	The CGM do not evaluate completed projects
2.8		Feedback from Annual Progress Report to Annual	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-APR informing ADP and budget	<b>Maximum: 1 point.</b>  Compliance: 1 point.	<b>0</b>	CGM does not develop consolidated annual progress reports (C-APR). Therefore, ADP not informed by C-APR.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		Development Plan					
<b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets?  b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?  c) Have the annual targets in the staffing plan been met?	Staffing plan  Capacity Building Assessment / CARPS report  Documentation evidencing hiring, training, promotion, rationalization, etc.  In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).	<b>Maximum 3 points:</b>  First AC&PA: a = 2 points, b = 1 point c = NA.  Future AC&PAs: a=1 point, b = 1 point, c = 1 point	a) 1  b) 0  c) 0	a) CGM has in place staffing plans per department with targets.  <b>b) However, the staffing Plans are not informed by Capacity Building Assessment.</b>  The CGM HR has proposed to the executive that a comprehensive TNA for all cadres of staff is done in 2017/2018.  <b>c) Annual targets in the staffing plan not met</b>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of	Job descriptions  Skills and competency frameworks.  Appointment,	<b>Maximum score: 4 points</b>  All a, b and c: 4 points.	2	a) The HR department has development Job Descriptions (JDs) for all cadres of staff including Chief Officers and all Heads of Units.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>units; future AC&amp;PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&amp;PA 1: Chief officers / heads of departments; 2nd AC&amp;PA: all heads of units; future AC&amp;PAs: all staff (sample check)</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	recruitment and promotion records	<p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>		<p>b) CGM has developed a Skills &amp; Competency Framework as part of the rapid staff needs assessment done with support of the Makueni CPSB. However, this yet to be completed for all staff,</p> <p>c)Makueni County Government through the CPSB and the HR department undertakes recruitment of staff in a transparent process and documented</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b)Performance contracts developed and</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p>	<p><b>Maximum score: 5 points.</b><sup>1</sup></p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p>	<p><b>a) 0</b></p> <p><b>b) 0</b></p>	<p>a) The County Government of Makueni has adopted appraisal performance guidelines and tools from Public Service Commission, but this is yet to be implemented by the</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			operationalized  c) service re-engineering undertaken  d) RRI undertaken	Re-engineering reports covering at least one service  RRI Reports for at least one 100 day period	b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point  c) Service delivery processes re-engineered in counties: 1 point  d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	c) 0  d) 0	County b) We sampled performance contract for one staff,,: <ul style="list-style-type: none"> <li>Executive Committee Member (ECM) for Health, signed by the ECM, witnessed by Chief Officer(CO) of Health</li> </ul> However, no other staff contracts were availed.  To improve service delivery, the CGM has developed several Systems, Polices and Guidelines to improve the human resource function that include: <ul style="list-style-type: none"> <li>Recruitment and Selection Policy, June,2017</li> <li>Conflict of Interest Draft Policy, August 2016</li> <li>Performance Management Draft Policy, August 2016</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> <li>• Sexual Harassment Draft Policy, August 2016</li> <li>• HIV/AIDs Draft Policy, August 2016</li> <li>• Alcohol &amp; Drug Abuse Draft policy, April 2017</li> <li>• Gender Mainstreaming Draft Policy, April 2017</li> <li>• Human Resource Policies &amp; Procedures Manual, June 2017</li> <li>• Training and Development Policy, June 2017</li> </ul> <p>c) No service re-engineering done</p> <p>d)No RRI undertaken</p>
<b>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i></b> <b>Max score: 18 points</b>							
4.1	Counties establish functional	CEU established	Civic Education Units established and functioning:	County Act, Art 99-100.	<b>Maximum 3 points.</b>	3	a) There is a Public Participation and Community Outreach

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	Civic education Units		(a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		CEU fully established with all milestones (a) - (e) complied with: 3 points.  2-4 out of the five milestones (a-e): 2 points  Only one: 1 point.		(PP& CO) Directorate under the Department of Devolution & Public Service headed by a Director. This Directorate is responsible for all civic education in the county.  b) The PP&CO has 2 staff at HQ and 6 Sub-County Civic Education Co-Coordinator's and 30 Civic Educators in each ward  c)2016/17 Budget allocation was Kes12m.Copy of Cabinet Paper indicating how the budget provided shall be utilized was availed.  d) CGM has in place a CE&PP Curriculum that has been developed by the MODP in collaboration School of Government.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							e) The CE&PP Curriculum includes tools and methods for both public participation and civic education.
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b>  Roll out of minimum 5 civic education activities: 2 points.	<b>2</b>	The County uses the Devolution & Public Participation Civic Education curriculum to carry out the activities. There was evidence of roll out of a number of civic education activities which were; The Constitution of Kenya, Devolution & framework of county Govt;  Attendance list showing engagement for Civic Education with Non-State Actors & Faith Based Organizations was availed/Reports
4.3	Counties set up institutional	Communication framework	a) System for Access to information/ Communication	County Act, Art. 96.  Review approved (final)	<b>Maximum 2 points.</b>		a) The County has developed Public Participation Handbook

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	structures systems & process for Public Participation	and engagement .	<p>framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<p>a) 1</p> <p>b) 1</p>	<p>which is shared to give guide on the structure of public participation. Communication to the public is done through public notices and user-friendly documents that includes brochures and notices on Bill boards and Daily Newspapers. Reports on activities undertaken were availed</p> <p>b) The PP&amp;CO has 2 staff at HQ and 6 Sub-County Civic Education Co-Coordinator's and 30 Civic Educators in each ward. They double up as Public Participation facilitators</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p>	<p><b>Maximum 3 points.</b></p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p>	2	<p>a) The County Handbook gives the calendar of activities. Copy of Public participation for planning &amp; Budgeting.eg ADP 2017/18-Kilome Subcounty on 08<sup>th</sup> Aug. 2016 at Tangu</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>List of attendances, Meetings at ward levels,</p> <p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>	1-3 Met: 1 point.		<p>Pry School; Mbooni Sub-county 10<sup>th</sup> Aug. 2016 at Kavingo social Hall; Makindu Ward at ACK Hall Makindu</p> <p>b) Additional consultations on other Bills are facilitated through public forums (Copy Aailed)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation. Participants. List of Attendances at ward levels obtained.</p> <p>d) The public forums are structured as records of projects and resolutions are captured. Examples are ADP 2017/2018</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Public participation Reports for: Kako Waia Ward 10 August 2016, Makindi Ward 13<sup>th</sup> August 2016, Kiima Kiu/ Kalonzoni Ward 6<sup>th</sup> September 2016.</p> <p>e) There is evidence of citizens input to the 2017/2018 ADP in the reports cited above.</p> <p>f) No evidence of feedback to citizens on how proposals were handled.</p>
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feedback mechanism in place.	<p><b>Maximum points: 1</b></p> <p>Compliance: 1 point.</p>	0	<p>There is no Citizen feedback on C-APR (County doesn't develop C-APR) or on projects implementation.</p> <p>However, the County has developed a score card per ward which</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							acts as the progress report but not in line with the requirements of C-APR.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <ul style="list-style-type: none"> <li>i) County Budget Review and Outlook Paper</li> <li>ii) Fiscal Strategy Paper</li> <li>iii) Financial statements or annual budget execution report</li> <li>iv) Audit reports of financial statements</li> <li>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</li> <li>vi) Annual progress reports (C-APR) with core county indicators</li> <li>vii) Procurement plans and rewards of</li> </ul>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page.</p> <p>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</p>	<p><b>Maximum points: 5 points</b></p> <p>9 issues: 5 points</p> <p>7-8 issues: 4 points</p> <p>5-6 issues: 3 points</p> <p>3-4 issues: 2 points</p> <p>1-2 issues: 1 point</p> <p>0 issues: 0 point.</p>	<b>3</b>	<p>The County has published the following documents in hard copies and on the County Website (<a href="http://www.makueni.go.ke">www.https://www.makueni.go.ke</a>)</p> <ul style="list-style-type: none"> <li>▪ CIDP 2013-2017</li> <li>▪ Annual development plans 2013/2014, 2014/2015, 2015/2016, 2016/2017 and 2017/2018.</li> <li>▪ County Budget Review and Outlook Paper 2013/2014, 2014/2015 and 2015/2016</li> <li>▪ Fiscal Strategy Papers 2014, 2015, and 2017</li> <li>▪ Auditor General Report 2014/2015.</li> </ul> <p>The following documents are not</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget				uploaded on the website; <ul style="list-style-type: none"> <li>Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</li> <li>Annual progress reports (C-APR) with core county indicators</li> <li>Procurement plans and rewards of contracts</li> <li>Annual Capacity &amp; Performance Assessment results</li> <li>County citizens' budget</li> </ul>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23.  Review gazetted bills and Acts, etc.  Review county web-site.	<b>Maximum 2 points</b>  Compliance: 2 points.	<b>2</b>	The County Assembly introduced a total of 22 Bills from the year 2013 to 2016 out of which 6 were assented to as Acts. The few bills and Acts are as result of 2 years (2013-2015) of differences between executive and county

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							assembly.  All Acts, Bill and Regulations are published on the County Assembly Website.
<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points.</b>							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	<p>The % of planned projects (in the ADP) implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including:</p>	<p><b>Maximum 4 points (6 points in the first two AC&amp;PAs).<sup>2</sup></b></p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&amp;PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p>	1	<p>CGM has put in place a County projects management system that give status and progress of all County Government projects</p> <p>As at 30<sup>th</sup> June 2016, the County had 1,652 projects out of which 982 were completed;434 ongoing;32 projects delayed, 158 new projects started and 46 projects at procurement stage.</p> <p>The percentage of completion is 59% less</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			larger projects is made, and weighted according to the size.	CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	<p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&amp;PA).</p>		<p>than 65%</p> <p>The online dashboard provides a comprehensive record of all projects including status.</p>
5.2	Projects implemented according to	Implementation of projects and	Percentage (%) of projects implemented within <b>budget</b> estimates	Sample of projects: a sample of 10 larger projects of various size	<b>Maximum 4 points. (5 points in the first two</b>	<b>0</b>	Final/Actual Expenditure for completed projects not available for comparison with the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	cost estimates	in accordance with the cost estimates	(i.e. +/- 10 % of estimates).	<p>from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&amp;E reports.</p> <p>Compare actual costs of completed project with original budgeted costs</p>	<p><b>AC&amp;PAs).</b></p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&amp;PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		budget.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				in the ADP/budget.			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was <b>minimum 5 % of the total capital budgeted evidence in selected larger projects</b> (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.</p>	<p><b>Maximum 3 points (4 points in the first two AC&amp;PAs).</b></p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&amp;PA).</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects</p>	0	Maintenance cost of assets is an aggregate amount under use of goods and services which cannot be matched to any capital assets acquired.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social <b>Audits/reports</b> for <b>EIA /EMP</b> related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p>Maximum points: 2 points (3 points in the first two AC&amp;PAs)</p> <p>All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&amp;PAs)</p> <p>80-99 % of projects: 1 points</p>	<b>2</b>	<p>We sampled eight (10) EIA reports done in Makueni County for both Private and Public Projects as follows: EIA Reports;</p> <ul style="list-style-type: none"> <li>• Nema/PR/MKU/5/2/4 91-Proposed bungalow in Mangelete Settlement December 2016</li> <li>• NEMA/PR/MKU/5/2/4 92-Proposed Water Borehole -Iteta Sublocation,Jan 2017</li> <li>• NEMA/PR/MKU/5/2/4 99-Construction of Ngai Ndethya Mega sand Dam in Katheka Location January 2017</li> <li>• NEMA/PR/MKU/5/2/4 95-Proposed Fish/Animal feeds facility at Makueni Agricultural Training Center Sep. 2016</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> <li>• NEMA/PR/MKU/5/2/5 61-Proposed pink soil Quarrying at Ndiani sub-location May 2017</li> <li>• NEMA/PR/MKU/5/2/5 58-Construction of bridge across Thwake River at Kikumini March 2017</li> <li>• NEMA/PR/MKU/5/2/5 57-Commercial Building at Sultan Hamud May 2017</li> <li>• NEMA/PR/MKU/5/2/5 54-Drilling of a borehole for Kathekani Pry Sch.</li> <li>• NEMA/PR/MKU/5/2/5 52-Drilling of a borehole for Kikoko Community at Kilong Sub-Location April 2017</li> <li>• NEMA/PR/MKU/5/2/5 01-Construction of Masue Rock Catchment water project-Jan-2017</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works <b>in case where screening has indicated that this is required.</b> All building & civil works investments <b>contracts contain ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points  80-99 % of projects: 1 points	1	We sampled 5 projects and all have safeguards instruments prepared (billboards, fencing etc. where required). The selected project is: <ul style="list-style-type: none"> <li>• Construction of Masua Rock Catchment Water Project, Masua Location, Makueni Sub-County.</li> <li>• Construction of Kwa Mutuku Earth Dam, Ithumba Location, Nguu Masumba Ward, Kibwezi Sub-County.</li> <li>• Construction of Ngai Ndethya Meag Sand Dam in Kathekani Location, Mtito Andei Ward, Kibwezi Sub-County.</li> <li>• Construction of Bungalow in Mangelete Settlement Scheme, Plot NO. 4256 by Kibwezi Housing Society Limited.</li> </ul>
5.6	Value for the Money (from	Value for the money.	Percentage (%) of projects implemented	To be included from the <b>3<sup>rd</sup> AC&amp;PA only.</b>	<b>Maximum 5 points.</b>	In order	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	the 3 <sup>rd</sup> AC&PA).		with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3<sup>rd</sup> AC&amp;PA.</p> <p><b>Note</b> that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>	<p>to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4</p>	

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						until VfM is introduced from the 3 <sup>rd</sup> AC&PA .	
					Total Maximum Score: 100 points.	43	

### 3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

#### 3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results Minimum Performance Conditions

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

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

**Table 8: Summary of Results for Performance Measures**

Key Result Area	Results /Score
<b>KRA 1: Public Financial Management</b>	15
<b>KRA 2: Planning and Monitoring and Evaluation</b>	7
<b>KRA 3:Human Resources Management</b>	3
<b>KRA 4: Civic Education and Participation</b>	14
<b>KRA 5:Investment implementation &amp; Social and environmental performance</b>	4
<b>Total Score</b>	<b>43</b>

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

**a) Public Finance Management**

- IFMIS training on different modules e.g. procurement and postings to the ledger for reports generation
- Orientation on internal audit processes. More staffing of the Audit Function.
- Training of procurement staff and the accounting officers on procurement Act and regulations

**b) Human Resources**

- CGM Executive to institute a formal mechanism of sharing documents with county Assembly that includes records of transactions between the two levels.
- The CGM HR has proposed to the Executive that a comprehensive TNA for all cadres of staff is done in 2017/2018.
- HR department in conjunction with CPSB should develop Job Descriptions for those cadres that don't have JDs.

**c) Environment and Social Safeguards**

- Understaffing due to non-allocation of budgetary funds by the CGM.
- Inadequate infrastructure including limited office space and lack of transport logistics.
- Need to undertake capacity building of staff for them to deliver on their mandate.
- Minimal funding for environmental activities.
- Weak structuring of the environment functions is weak as most of them are not consolidated.

**d) Planning, Monitoring and Evaluation**

- Lack of M& E Systems, Policies and related Guidelines to facilitate institutionalization of M&E.
- Limited staff in the Planning, M& E Directorates be supported to deliver on their mandates.
- Weak documentation and analysis of M&E data
- No preparation of C-APR by the County.
- Lack of guidelines and methods for comprehensive monitoring and evaluation of all county projects.

**e) Civic Education & Participation**

- Low awareness and limited participation by citizens on development processes

## **4.0 CHALLENGES IN THE ASSESSMENT**

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

- Poor Internet in Wote, Makueni County Headquarters.
- Makueni County Staff were preparing for a scheduled County Executive Meeting (CEM) that was held on Monday 24<sup>th</sup> July 2017- the first day of the ACPA.
- Distance between County Offices make forcing the county staff to take time between the many offices.

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

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

### 5.1 MAC's

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

### 5.2 MPC's Issues

The following observations were made:

- Lack of a consolidated procurement plan.
- No Director for the County Directorate of Environment as unit currently led by an Assistant Director.
- County Public Participation & Community Outreach Bill yet to be approved by the County Assembly.

### 5.3 PMs

#### **KRA 1: Public Finance Management**

The following observations were made:

- Weak capacity of staff on the new automated revenue system for enhancing revenue collection.
- Low capacity of finance staff on different modules IFMIS.
- Limited capacity of internal audit personnel on audit function.
- Limited understanding of the procurement Act and regulations by procurement staff and the accounting officers.

#### **KRA 2: Planning and Monitoring & Evaluation**

The following was observed:

- LACK of a M& E System, Policies and related Guidelines to facilitate institutionalization of M&E function.
- Inadequate staff in the M&E Function to deliver on their mandate.
- Poor documentation and analysis of M& E data.
- No preparation of the C-APR.

### **KRA 3: Human Resource**

The following was observed:

- Lack of a formal mechanism (or record system) for sharing documents between the CGM Executive to with county Assembly.
- No comprehensive TNA for all cadres of staff to inform training and capacity building
- No Performance Management System

### **KRA 4: Civic Educations and Participation**

- Limited awareness of citizens and citizens groups to on their role and participation in development processes.

### **KRA 5 Investments and Social Environment Performance**

- Lack of proper documentation of expenditures of projects at all stages to enable comparison against budget.
- No register of completed projects

## **6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP**

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

## 7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> <li>• Low capacity of staff on IFMIS system on procurement module, budgeting and reporting</li> <li>• Need to train the Internal audit staff on system audit</li> </ul>
KRA 2	Planning &M&E	<ul style="list-style-type: none"> <li>• M &amp; E systems and guidelines not developed.</li> <li>• County C-APR not developed</li> <li>• M and E committee not in place</li> </ul>
KRA 3	Human Resource Management	<ul style="list-style-type: none"> <li>• Training needs assessment not done</li> <li>• Performance management system not fully developed</li> <li>• Poor documentation of HR processes</li> </ul>
KRA 4	Civic Education	<ul style="list-style-type: none"> <li>• Low awareness by citizens of their role in the development processes</li> </ul>
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> <li>• Lack of final/actual expenditures of completed projects.</li> </ul>

## APPENDIX 1: ENTRY MEETING MINUTES

Held on 24<sup>th</sup> July 2017 at County Secretary's Boardroom

Members Present: Attendance List attached.

### Agenda

1. Prayers & Welcoming Address from The Chair
2. Introductions
3. Objectives & Agenda of the ACPA- Focal Person
4. Main Key Milestones of ACPA
5. Three Day Schedule of the Makueni
6. Closing Remarks

1. **Prayers and Welcoming Address from the Chair:** The Chairperson of the meeting Mr. Joshua Wambua, County Secretary called the meeting to order at 10.30. He requested Zipporah Wambua, Director Public Participation and Community Outreach, to lead with prayers. After the prayers, the County Secretary welcomed everyone one to the meeting including the two assessors.
2. **Introductions:** The Chairman requested that the meeting start with self-introductions by all those present. Among the participants were the Annual Capacity and Performance Assessment (ACPA) Consultants from Matengo Githae & Associates, Nairobi; County Government of Makueni (CGM) County Secretary, Directors of various Directorates and selected staff of the County Government. However, other senior staff of the County were not present. Those not represented include Members of County Executive and Chief Officers.
3. **Objectives & Agenda of the ACPA- Focal Person**

The Makueni County ACPA focal person, Zipporah Wambua, who is the Director Public Participation & Community Outreach, briefed the participants on the objectives, process and schedule of the ACPA process. She said that Annual Capacity & Performance Assessment (ACPA) has been commissioned by the Ministry of Devolution and Planning (MODP) with financial support of the World Bank.. She told the meeting that the ACPA was an evidenced base assessment guided by a checklist. She asked that all departments will provide the evidence and documentation as per the guideline as shared at the meeting. She informed the meeting CGM had already developed a Capacity Building Plan that was reviewed recently at a meeting held in Mombasa. He added that the ACPA was a three-day process that will look at the following Key **Result Areas:**

  - **KRA 1- Public Finance Management:** These include Budget, Financial, Accounting and Reporting, Procurement, Internal Audit & Revenue Management.

- **KRA 2- Planning, Monitoring and Evaluation** including improved county planning, process reports, monitoring & evaluation, and linkages between county plans and budgets.
- **KRA 3- Human Resource and Performance Management including** county staffing plans, HR Competency frameworks, appraisal and performance contracting systems.
- **KRA 4-Civic Education and Public Participation:** Enhanced rollout of civic education and county civic education units; greater number of counties that meet county Government Act requirements for public participation and transparency.
- **KRA 5-Environment and Social Safeguards:** This includes an environment focal point to coordinate environmental management, collaboration engagement with NEMA, existence of County Environment Committee (CEC)- include copies of recent CEC meetings, Environment office Work program (Charts), scheduled environment meetings calendar, Information dissemination and complaints forum, and challenges facing the environment office.

4. **Main Key Milestones of ACPA- By Consultants, Matengo & Githae:** The Consultants Mr. Martin Waweru and Mr. Thomas Kirongo, the team of assessors undertaking the ACPA for Makueni explained the key milestones of the ACPA. Mr. Martin told the meeting that ACPA was part of the Kenya Devolution Support Programme (KDSP) that will support the implementation of five key result areas (KRAs) under the National Capacity Building Framework (NCBF) Medium Term Intervention (MTI). It will support the results around the strengthened capacity of both national and county institutions in the five KRAs already clarified by the focal person. He added that the KDSP under NCBF-MTI will support county level results that contribute to strengthened institutions for devolved service delivery.

5. **Three Day Schedule of the MAKUENI ACPA:** Zipporah Wambua briefed the meeting that the Makueni ACPA will be undertaken for three days and will end on Wednesday 26<sup>th</sup> July 2017 with a visit to county projects. The Brief 3-day programme is summarized as follows:

Days and Dates	Time	Activity
Day 1: Sunday 23rd July	4.00pm	Arrival at Makueni County. Activities: <ul style="list-style-type: none"> <li>▪ Arrival &amp; Hotel check in</li> </ul>
Day 2: Monday 24th July	10.30- 1100.am	Meeting with County Government of Makueni Staff: Chief Officers, Directors and Staff at County Secretary Boardroom, Wote
	1100 – 1.00pm	ACPA Presentations: <ul style="list-style-type: none"> <li>• Public Finance Management</li> <li>• Environment</li> <li>• Public Participation and Community Outreach</li> </ul>

Days and Dates	Time	Activity
	1.00–2.00pm	Lunch
	2.00 – 5.00pm	ACPA Presentations <ul style="list-style-type: none"> <li>• Public Finance Management</li> <li>• Planning, Monitoring and Evaluation</li> <li>• Human Resource Management</li> </ul>
<b>Day 3:</b> <b>Tuesday 25<sup>th</sup></b> <b>July</b>	8.00 am– 1.00pm	<b>ACPA Presentations</b> <ul style="list-style-type: none"> <li>• Human Resource Management &amp; Performance Management</li> <li>• Public Finance Management (cont.)</li> </ul>
	1.00 – 2.00pm	<b>Lunch</b>
	2.00 – 5.00pm	<b>ACPA Presentations</b> <ul style="list-style-type: none"> <li>• Field Visit to Kalamba Fruit Processing Plant</li> </ul>
<b>Day 4:</b> <b>Wednesday</b> <b>26<sup>th</sup> July</b>	8.00 – 1.00pm	<b>Field Visits to Project Site</b> <ul style="list-style-type: none"> <li>▪ <b>Wote</b> – Makueni County Headquarters</li> </ul>
	1300h – 1400h	<b>Lunch</b>
	1400h – 1700h	Exit Meeting at County Secretary’s Boardroom, Wote
<b>Day 5:</b> <b>Thursday 27<sup>th</sup></b> <b>July</b>	0800h – 1700h	ACPA Reporting
<b>Day 6:</b> <b>Friday 28<sup>th</sup></b> <b>July</b>	0800h – 1700h	ACPA Reporting
<b>END OF PROGRAM</b>		

#### 6. Remarks by County Secretary Mr. Joshua Wambua

County Secretary Mr. Jacob Wambua added that he appreciated the ACPA exercise and assured the Consultants that Makueni County Leadership would give their best to the task. He reminded the meeting to put into consideration the political dynamics particularly the ongoing campaigns for the elections which may affect the ACPA as the elections are around the corner. Despite these few challenges, Mr. Wambua assured the consultants and County staff of full commitment from his office and indeed other offices for the assessment. He reminded the county staff that even if the ACPA was an evidenced based assessment, there was nothing to hide. Noting that, where the Makueni county is not performing well, we are happy to be supported to address the gaps. He emphasized that the Governor was very particular about transparency and scrutiny of county affairs, hence the reason that the County Government had strengthened the Directorate of Public Participation & Community

Outreach. Mr. Wambua said that the County had faced challenges in the initial stages of devolution, but the County Government had put in place institutions, systems and infrastructure to support devolution.

- 7. Planned ACPA Exit Meeting:** The CGM focal Person for the assessment informed the participants that there would be exit meeting on the afternoon of Wednesday 26<sup>th</sup> July 2017 to give an overall sum-up of the three- day ACPA.

## APPENDIX 2: EXIT MEETING MINUTES

Held on Wednesday 26<sup>th</sup> July 2017 at County Secretary's Boardroom, Wote

### Members Present

S/No.	Name	Department	Designation/Title	TELEPHONE CONTACTS
1.	Patrick Nyenza	Human Resource	Director Human Resource	0721 576211
2.	Dominic Kinyiri	Finance	Revenue Officer	0700381105
3.	Christopher Yuku	Monitoring And Evaluation	Director Monitoring& Evaluation	0721 798012
4.	Martin Waweru	Acpa /Kdsp	Acpa Consultant	0724 824435
5.	Thomas Kirongo	Acpa /Kdsp	Acpa Consultant	0721 636026

### Agenda

1. Welcoming Address from The Chair
2. Brief Overview of ACPA Process by MGA Consultants
3. Key Findings of Makueni ACPA
4. Feedback from County Staff of ACPA Findings and Recommendations
5. Way forward an Closing Remarks

#### 1. Prayers Welcoming Address from The Chair:

Mr. Patrick Kyenza -Director Human resources chaired the meeting. He acknowledged the cause of low turnout of the officers being the ongoing meeting at a different venue for CIDP 2018-2022 preparation. He welcomed all the staff and the assessors from Matengo & Githae to the Makueni ACPA Exit Meeting. He requested Mr. Dominic Kinyili to lead in prayers. The Chair appreciated all the staff who participated in the ACPA Assessment for the last three days the active coordination between him and Christopher Yulu-Director of M & E. He added that the purpose of the Exit meeting is to share experience and have a brief overview of the exercise with the Consultants on the findings and recommendations of the CGM ACPA.

2. **Brief Overview of ACPA Process by MGA Consultants:** On behalf of the Consultants, Mr. Martin Waweru, thanked all the Heads of Departments of CGM for the excellent collaboration and support for the ACPA/KDSP for Makueni County. He said that as Consultants from Matengo and Githae Associates, they were happy with the contributions and clarification of issues from the staff during the 3 days exercise. He appreciated Mr. Patrick & Christopher who supported them in the absence of Ms. Zipporah Wambua- the focal person for ACPA / KDSP for playing key roles that enhanced teamwork leading to the success of the Makueni ACPA.

3. **Key Findings of Makueni ACPA:** Mr. Martin Waweru & Mr. Thomas Kirongo- Matengo & Githae Consultants briefed the meeting on some of the Key findings and Recommendations of the Makueni ACPA as follows:

### 3.1 Public Finance Management

- IFMIS training of its different modules e.g. Hyperion budget module, procurement and postings to the ledger for reports generation
- Sensitization and orientation on internal audit processes to Accounting Officers on their roles. More staffing of the Audit Function.
- Training of procurement staff and the accounting officers on procurement Act and regulations
- Development of Assets recognition policy to regulate assets acquired and given to the community
- Need to have assets tagging done as an ongoing exercise.

### 3.2 Human Resources

- The CGM HR had proposed to the Executive that a comprehensive TNA for all cadres of staff is done in 2017/2018.
- HR department in conjunction with CPSB should develop Job Descriptions for those cadres that don't have JDs.
- Recommend that HR cascades the PMS including contracts to all cadres of staff.
- Need for the HR in collaboration with the CPSB needs to undertake proper documentation of the recruitment process.

### 3.3 Planning, Monitoring and Evaluation

- Most Projects implemented in 2013/2014 CGM linked to ADP and original CIDP and County Budgets. However there seems to have been deviation from the 2013/2017 CIDP in subsequent FYs.
- Recommended that the CGM develop a M& E Systems, Policies and related Guidelines to facilitate institutionalization of M&E.
- Propose that the Planning, M& E Directorates be supported to engage more technical staff to deliver on their mandates.
- Weak capacity for the development of M&E
- . Current Progress reports are done at the level of outputs and inputs levels only and does not bring out results/outcome and impact level.
- Propose the strengthening the statistics function within the P, M&E for comprehensive data documentation and analysis.
- Recommended capacity building of Planning, M&E staff for them to development appropriate progress reports including C-APR.
- For proper development of M&E reports, there is need to develop baselines at the Ward level- This is currently absent and requires huge investment.

- Suggest that M&E Directorate development guidelines and methods for comprehensive monitoring and evaluation of all county projects.

### **3.4 Environment and Social Safeguards**

- Understaffing due to non-allocation of budgetary funds.
- Inadequate infrastructure including limited office space and lack of transport logistics.
- Need to undertake capacity building of staff for them to deliver on their mandate.
- Minimal funding for environmental activities.
- Incomplete transfer of functions from national government e.g. Forest Service Staff including forest rangers.
- Need for strategies for closer collaboration between the national institutions and county.

### **3.5 Civic Education & Participation**

- CGM has set up a Public Participation & Community Outreach
- Need for more awareness and capacity building to citizens and citizens groups to enhance the quality of citizen participation.
- Need to construct a Training & Resource Centre for Public Participation & Community Outreach for training, documentation and resource center.

## **4. Feedback from County Staff of ACPA Findings and Recommendations**

The Chair of the meeting thanked both the assessors and the CGM staff for their support to the exercise. Mr. Patrick said that the findings indeed reflected what is on the ground, and wished that most of Chief Officers should have attended the exit meetings to benefit from these draft findings. He requested the assessors to find time in future, particularly after the elections to share the Makueni ACPA findings and recommendations as part of the induction of the next government and the new MCAs that will come on Board after the coming elections. He noted that in the last two years, there had been a good working relationship between the Executive and the County Assembly of Makueni. He thanked the Consultants and County staff for the ACPA findings and recommendations adding that these were practical and implementable.

## **5. Way forward and Closing Remarks:**

Mr. Patrick and Christopher acknowledged that they will find time to brief the Governor and brief him on the need for training and capacity building of CEC Members, Chief Officers Directors and all Departmental staff to enhance efficiency and service delivery. There being no other business the Chairman thank everyone for their participation in the 2017 Makueni ACPA exercise. Closing prayers done by Christopher Yulu