



MINISTRY OF DEVOLUTION & ASAL

5th ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA)

MAKUENI COUNTY REPORT



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LIST OF ABBREVIATIONS

ACB	Annual Capacity Building
ACPA	Annual Capacity & Performance Assessment
ADP	Annual Development Plan
APR	Annual Progress Report
BPS	Budget Policy Statement
BR	Basic Requirement
BRs	Basic Requirements
C&PG	Capacity & Performance Grant
CADP	County Annual Development Plan
CARA	County Allocation Revenue Act
CAPR	County Annual Progress Report
CB	Capacity Building
CBK	Central Bank of Kenya
CBROP	County Budget Review and Outlook Paper
CEC	County Executive Committee
CFAR	County Financial Accounting and Reporting Manual
CGA	County Government Act
CIDP	County Integrated Development Plan
CIPR	County Implementation Program Report
CO	Chief Officer
CoB	Controller of Budget
CoG	Council of Governors
CPG	Capacity and Performance Grant
CRA	Commission for Revenue Allocation
CRF	County Revenue Fund

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CT	County Treasury
DLI	Disbursement-Linked Indicator
DORA	Division of Revenue Act
DP	Development Partner
DSWG	Devolution Sector Working Group
EACC	Ethics and Anti-Corruption Commission
EMCA	Environmental Management and Coordination Act
ESIA	Environmental and Social Impact Assessment
ESMP	Environmental and Social Management Plan
ESSA	Environmental and Social Safeguards Assessment
F&C	Fraud and Corruption
FM	Financial Management
FSP	Fiscal Strategy Paper
FY	Fiscal Year
FS	Financial Statement
GoK	Government of Kenya
HR	Human Resource
HRM	Human Resource Management
IA	Internal Audit
IDA	International Development Association
IFA	Integrated Fiduciary Assessment
IFMIS	Integrated Financial Management and Information System
IGFR	Intergovernmental Fiscal Relations (in National Treasury)
IGRTC	Intergovernmental Relations Technical Committee
INTOSAI	International Organisation of Supreme Audit Institutions

IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
JSC	Joint Steering Committee
KDSP	Kenya Devolution Support Program
KENAO	Kenya National Audit Office
KRA	Key Result Area
KSG	Kenya School of Government
KSH	Kenya Shilling
M&E	Monitoring and Evaluation
MAC	Minimum Access Conditions (for access to grants)
MoDP	Ministry of Devolution and Planning
MOV	Means of Verification
MPC	Minimum Performance Conditions (for access to a higher level of grants)
MTI	Medium Term Intervention (of the NCBF)
NCBF	National Capacity Building Framework
NEMA	National Environmental Management Authority
NIMES	National Integrated Monitoring and Evaluation System
NT	National Treasury
OAG	Office of the Auditor General
OHS	Occupational Health & Safety
OSR	Own Source Revenue
PA	Participation Agreement
PDO	Program Development Objective
PFM	Public Financial Management
PFMA	Public Financial Management Act

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PforR	Program-for-Results
PM	Performance Measure
POM	Program Operational Manual
PPADA	Public Procurement and Asset Disposal Act
PPDB	Public Procurement and Disposal Bill
PPRA	Public Procurement Regulatory Authority
PSASB	Public Sector Accounting Standards Board
SPA	Special Purpose Account
SOE	Statement of Expenditure
TC	Technical Committee
TOR	Terms of Reference
TPC	Technical Program Committee
US\$	United States Dollars
WB	World Bank

EXECUTIVE SUMMARY

County governments play a crucial role in attaining sustainable development and national development agenda (Vision 2030) in Kenya. As such, it is important that they have adequate capacity in regard to policy making and to make sure that services are delivered in the most effective, efficient and accountable way. The Kenya Devolution Support Programme (KDSP) is a five-year programme of the National Government, in collaboration and support from the World Bank and other development partners. The overall objective of the program is to strengthen the capacity of core national and county institutions with a view to improving the delivery of devolved services at the grassroots levels.

The National and County Governments developed the National Capacity Building Framework (NCBF) in 2013, to address capacity gaps posed by the devolved systems at the grassroot levels. The Annual Capacity and Performance Assessment (ACPA) process followed later in June 2016 when the participating counties conducted a Self-Assessment exercise that was guided by the National Government technical team. The sensitization reiterated the importance of annual performance assessment on the three agreed measures (minimum access conditions-basic requirements, minimum performance conditions, and performance measures) as a condition to the disbursement of the funds. Consequently, four ACPAs have been carried out that are guided by a tool developed by the Ministry of Devolution and ASAL (MODA) and the national steering committee.

Some of the capacity building issues earmarked by KDSP in county governments include positioning the public service to meet high citizen expectations in terms of effective service delivery; changing the work culture and performance of the public service; enhancing ethics and integrity in the public service; focusing on the achievement of expected outcomes; leveraging on technological adoption in the counties; addressing issues of transparency and accountability; ensuring prudent management of public resources; ensuring citizen access to public information and participate in the affairs of the county; improving revenue collection; attracting and retaining a competent workforce; and ensuring compliance with environmental and social safeguards among others.

Alpex Consulting Africa Limited [ACAL] was engaged by the Ministry of Devolution & ASAL under the Kenya Devolution Support Programme (KDSP Consultancy Services to conduct the 5th Annual Capacity Performance Assessment (ACPA). The objective of the assignment is to provide highly professional, objective and credible assessment results of counties' performance. The assessment was conducted based on a number of indicators (minimum access conditions, minimum performance conditions and performance measures) that were defined and communicated to the counties in advance of the assessment.

This 5th Annual Capacity and Performance Assessment (ACPA) Makueni County report contains aggregated county government's performance with respect to the three assessment areas covering minimum access conditions (basic requirements), minimum performance conditions, and performance measures. The report also covers identified county's capacity building gaps and measures needed to address the capacity gaps within the five Key Results Areas.

The report is divided into five sections. The first section gives an overview of the assessment process as well as the key stakeholders engaged in the county. The second section provides the summary of findings across the basic requirements and performance measures. It also gives an overview of the weakest performance areas identified in the county as well as the key achievements that the county has undertaken. The third section gives in detail the assessment findings. The fourth chapter is the acknowledgement section showing concurrence between the county and the consultant on the findings. The last section contains supporting documents to back up the findings

1.0 SUMMARY OF THE ASSESSMENT

1.1 OVERVIEW

Alpex Consulting Africa Limited [ACAL] was engaged by the Ministry of Devolution & ASAL under the Kenya Devolution Support Programme (KDSP Consultancy Services for Annual Capacity Performance Assessment (ACPA). The objective of the assignment is to provide highly professional, objective and credible assessment results of counties' performance. The assessment was conducted based on a number of indicators (minimum access conditions, minimum performance conditions and performance measures) that were defined and communicated to the counties in advance of the assessment. The indicators related to a number of core minimum conditions, minimum performance conditions and performance measures, which are more qualitative measures for the counties' performance.

1.2 THE ASSESSMENT PROCESS

The assessment at Makueni County was conducted on 13th-15th June 2022 by Assessors from ACAL. The assessment started with a briefing at the Governor's office where his Excellency Prof. Kivutha Kibwana introduced the County Officers present led by the KDSP Focal Person and Technical Committee and allowed the ACAL team to go ahead with the assessment through the appointed representatives. He reiterated his government's commitment to the assessment and pledged total cooperation from his team.

An opening meeting was conducted as per a preset agenda (see annex 6.2) after which the assessors proceeded as per the assessment programme (see annex 6.1) to review documents and gather evidence as per the terms of reference. The Assessors conducted an Assessors only Review Meeting to compile a Summary Preliminary Report which was presented during the closing meeting.

During the closing meeting the ACAL assessors thanked the County Government officials for the Cooperation and presented the finding in following order.

- Basic Requirements
- Performance measures

The assessors allowed comments and responses from the representatives present and agreed on a way forward including the channels of resolving any outstanding issue.

Finally, two copies of the preliminary reports were submitted and acknowledged by the authorized representative of the County Government. The County Government retained a copy while the assessors kept the other. Entry and Exit meetings minutes were also signed.

2.0 SUMMARY OF FINDINGS

2.1 BASIC REQUIREMENTS

Table 1: Summary of Basic Requirements

BASIC REQUIREMENTS	ASSESSMENT STATUS				COMMENTARY
	ACPA 2	ACPA 3	ACPA 4	ACPA 5	
1.Capacity Building (CB) Plans developed	MET	MET	MET	MET	The capacity building plans were developed as per the program operational manual and self-assessment tool as per the availed documentary evidence (MUE/BR1/001, MUE/BR1/002, MUE/BR1/003, MUE/BR1/004, and MUE/BR1/005)
2.Compliance with investment menu of KDSP Level 1 Capacity Building grant	N/A	MET	MET	MET	The investments complied with the investment KDSP investment menu level 1 Capacity Building Grants as per the availed documentary evidence (MUE/BR2/001), (MUE/BR2/002), (MUE/BR2/003), (MUE/BR2/004), (MUE/BR2/005).
3.Implementation of CB plans	N/A	MET	MET	MET	Implementation reports (KDSP Annual Report) FY 2019/20, FY 2020-2021 and FY 2021/2022 CB plans were provided (refer to MUE/BR2/002). Verification on the extent of the level of implementation was reviewed from the Statement of Expenditure (SOE) that was provided. The SPA was also provided (refer to (MUE/BR2/005) & soft copy of the status (MUE/BR3/001). Sample of trainings conducted include: <i>Trainings of Finance officers on PPAD Act</i> <i>Trainings on M & E</i>
4.Financial statements submitted	MET	MET	MET	MET	Makueni county availed the financial statements for the financial year 2019/2020. They were in accordance with IPSAS new financial reporting template. They were submitted to the Office of the Auditor General (AOG) by 30 th September 2020. Hence, they were submitted on time (MUE/BR4/001 – Extract and Soft copy folder MUE-BR4- 001 and 002). Similarly, the financial statements for the financial year 2020/2021 were submitted to the AOG by 30 th September 2021 and were in accordance with IPSAS new financial reporting template. Thus, they were submitted on time ((MUE/BR4/002 – Extract and Soft copy folder MUE-BR4- 001 and 002)
5.Audit opinion does not carry an adverse opinion or a disclaimer	MET	MET	MET	MET	The report of the auditor general on the financial statements for the year ended 30 June 2019 and 30 June 2020 dated October 2020 and 25 October 2021 respectively were provided (MUE/BR5/001 and MUE/BR5/002. The audit reports for both financial years

BASIC REQUIREMENTS	ASSESSMENT STATUS				COMMENTARY
	ACPA 2	ACPA 3	ACPA 4	ACPA 5	
					under review carry qualified opinion respectively. Thus, they meet the basic requirement.
6. Annual planning and budgeting documents in place	MET	MET	MET	MET	CSP, CIDP, Annual Development Plan (for FY 2019/20 and FY 2020/21) and budget (for FY 2019/20 and FY 2020/21) were provided with the relevant approvals. The documents were also available at the county website. (Extract provided). https://makueni.go.ke/ . (MUE/BR6/001)
7. Adherence with the investment menu for Level 2 KDSP Investment Grant Applies to 25 counties which received level 2 grants for FY 2017/18 and FY 2018/19 And 38 counties which received level 2 grants for FY 2020/21	N/A	MET	MET	MET	Forwarding letter was provided dated 31 st August 2021 (MUE/BR2/001) from the CGM to MODA submitting the Implementation reports, incorporating Asset register, training register, SOE and SPA. The Special Purpose Account (SPA) for KDSP was provided (MUE/BR2/005). KDSP Progress brief Implementation report of Level 2 funds provided of 13 th June 2022. MUE/BR7/001 The financial statements for the financial year 2020/2021 were availed tracking the KDSP Level 2 grants. (MUE/BR4/002)
8. Consolidated Procurement plans in place.	MET	MET	MET	MET	Copies of the updated consolidated procurement plans for the executive were availed and reviewed against the respective budget. There was evidence of updates to align with the budget revisions for the period under review. The plans are aligned with the budget and include essential details like the estimated unit and total cost, procurement method, and sources of funds (MUE/BR8/001 and soft copy - MUE-KRA1.1-1.3)
9. County Core staff in place	MET	MET	MET	MET	All appointment letters above provided in (MUE/BR9/001). A forwarding letter dated 27 th March 2019 from County Public Service to the HRM was provided of the final county organizational structure and staff establishment which was approved by the cabinet on 29 th November 2018. MUE/BR9/002 The staff organization structure was provided extracted from the county organizational structure and staffing report (January 2019). MUE/BR9/003 Forwarding letter dated 10 th August 2021 was provided from the County Public Service to the CECMs & Cos requesting for review & approval of departmental organograms. MUE/BR9/004

BASIC REQUIREMENTS	ASSESSMENT STATUS				COMMENTARY
	ACPA 2	ACPA 3	ACPA 4	ACPA 5	
10. Functional and Operational Environmental and Social Safeguards Systems (i.e., screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	MET	MET	MET	MET	Makueni County has functional and operational environmental and social safeguards systems in place. Proper land acquisition procedures are followed. So far, no resettlement has been done, thus, no need for RAP OR ARAP. The required documentary evidence was provided (MUE/BR10/001, (MUE/BR10/002, (MUE/BR10/003, MUE/BR10/004, MUE/BR10/005, MUE/BR10/006, MUE/BR10/007, MUE/BR10/008, MUE/BR10/009, MUE/BR10/010, MUE/BR10/011)
11. Citizens' Complaint system in place	MET	MET	MET	MET	The County provided sufficient evidence (MUE/BR11/001 to MUE/BR11/020) to showcase that they had established an Operational Complaints Handling System including, formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems

2.2 PERFORMANCE MEASURES

In ACPA 5, Makueni County performed very well with a score of 89. Below is the summary performance per key result area.

Table 2: Summary Performance per Key Result Area

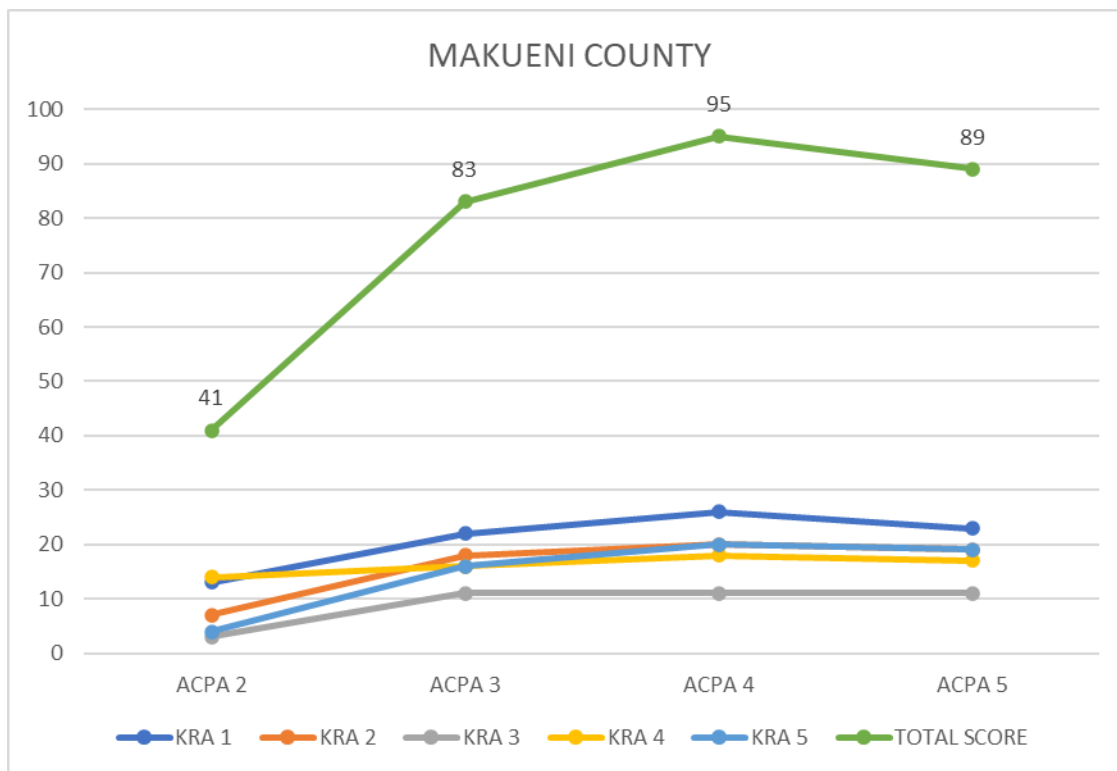
KEY RESULT AREA	MAXIMUM SCORE AVAILABLE	RESULT
KRA 1: Public Financial Management;	30	23
Key Result Area 2: Planning and M&E	20	19
Key Result Area 3: Human Resource Management	12	11
Key Result Area 4: Civic Education and Participation <i>- A citizenry that more actively participated in county governance affairs of the society</i>	18	17
Result Area 5. Investment implementation & social and environmental performance	20	19
TOTAL	100	89

Previous assessments show improvement from ACPA 2 to ACPA 4. The best performance was in ACPA 4 with 95 points. The highest improvement was noted in ACPA 3 where the score rose to 83 from ACPA 2. Performance in all KRAs show the same trend. There was consistent improvement in the first three assessments before a slight decline in ACPA 5. The table below shows comparisons of performance between ACPA 5 and previous ACPAs while the chart shows a graphic presentation.

Table 3: Comparison with previous ACPAs

	KRA 1	KRA 2	KRA 3	KRA 4	KRA 5	TOTAL SCORE
ACPA 2	13	7	3	14	4	41
ACPA 3	22	18	11	16	16	83
ACPA 4	26	20	11	18	20	95
ACPA 5	23	19	11	17	19	89
AVERAGE SCORE	21	16	9	16.25	14.75	77

Chart 1: Comparison with previous ACPAs



2.3 OVERVIEW OF THE WEAKEST PERFORMANCE AREAS PER KRA

Table 4: Overview of the Weakest Performance Areas per KRA

KRA	PERFORMANCE MEASURE	KEY ISSUES
KRA 1: Public Financial Management	<p>Achievement of own-source revenues (OSR) collection as per target</p> <p>The value of audit queries as a % of total expenditure</p> <p>County has submitted required procurement reports to PPRA on time</p>	<p>The county did not achieve the targeted OSR during the two financial years under review. It achieved 71.1% and 48.3% for FY 2019/20 and 2020/21 respectively, representing a decrease on yearly basis.</p> <p>The significant decrease in OSR was attributed to the adverse effects of COVID-19</p> <p>The value of the audit queries for the two financial years under assessment was higher than 5% of the total expenditure. Notably, there was a significant reduction in the value of the audit issues during the second financial year</p> <p>The evidence availed for assessment was inadequate. File copies of the procurement reports were not provided for review. Only soft copy of the fourth quarter FY 2020/21 mandatory reports and January to June AGPO reports were availed</p>
Key Result Area 2: Planning and M&E	<p>Reviews conducted and reports published or disseminated. Evidence of auctioning of the report recommendations (for completed major projects)</p>	<p>There is a need for capacity enhancement for M&E to ensure timely project monitoring, evaluation, reporting, and implementation of review reports</p>
Key Result Area 3: Human Resource Management	<p>Recruitment, appointment and promotion records available</p>	<p>There is need for access to adequate information guiding the appointment & promotion.</p>
Key Result Area 4: Civic Education and Participation	<p>Tools and methods for CE outlined (Policies must approved by the County Assembly)</p>	<p>The evidence of the methods and modalities provided during the assessment was incomprehensive</p>
Result Area 5. Investment implementation & social and environmental performance	<p>Operational County Environment Committee/Technical Committee</p> <p>The CIDP and CSP subjected to SEA</p>	<p>The County Environment Committee is not gazetted</p> <p>The county has not approved strategic environmental management plans. Thus, development plans are not aligned with the proper environmental plans.</p>

2.4 KEY ACHIEVEMENTS

Table 5: Summary of Key Achievements

KRA	KEY ACHIEVEMENTS
KRA 1: Public Financial Management	<ul style="list-style-type: none"> • The ability to consistently comply with the guidelines in the development of Program Based Budget (PBB) for the county and the application of IFMIS in budget preparation. The PBB have clear linkages with county policy, activities, outputs, outcome, and impacts. • The ability to consistently adherence with timelines for the submissions of planning documents and budget to external parties (County Assembly, National Treasury, Controller of Budget, Commissioner of Revenue Allocation, and Office of Auditor General) and with strict compliance to the budget calendar. • The county government has undertaken excellent measures in enhancing the OSR due to 100% automation of revenue collection and management • Production of quality and updated monthly, quarterly and annual financial statements and reports as well as having an updated asset register • Improvement in procurement procedures, including the use of IFMIS, and adherence to procurement thresholds and tender evaluation
Key Result Area 2: Planning and M&E	<ul style="list-style-type: none"> • County Planning Framework is as per the legal requirements • County Planning M&E systems and functions have been established • There are linkages between the ADP, CIDP and CSP and the budget in terms of costing and activities
Key Result Area 3: Human Resource Management	<ul style="list-style-type: none"> • Rapid Results Initiative implemented in the county for improved service delivery
Key Result Area 4: Civic Education and Participation	<ul style="list-style-type: none"> • The county Civic Education Unit has been established and roll out civic education activities undertaken, including communication and engagement framework
Result Area 5: Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • The county has been able to implement projects within cost estimate, • The county government has taken measures to implement the devolved environmental functions and structures to lower-level county government units like sub-counties

3.0 DETAILED ASSESSMENT FINDINGS

3.1 BASIC PERFORMANCE REQUIREMENTS

Table 6: Basic Performance Requirements

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
1.Capacity Building (CB) Plans 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 plans developed for FY 2019/20 and 2020/21 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plans, based on the self- assessment tool and compared with format in the POM /Grant Manual (annex).	Review CB plans for FY 2019/20 and 2020/21 Developed for all counties but separate verification by CB verification team	MET	Self-based assessment Capacity Building Plans FY (2018/2019 & 2019/2020 were provided and in compliance to the format provided in the Program Operational Manual/Grant Manual (MUE/BR1/001) Correspondence from the county to MODA seeking approval of the consolidated capacity building plan (FY 2018/19 & 2019/20) dated 22 nd July 2019 was provided (MUE/ BR1/ 002). Revised Capacity Building Plans FY (2018/2019) were submitted for implementation in FY (2019/2020). Communication was shared from CGM to MODA submitting the amended/revised CB Plan FY (2019/2020) dated 2 nd July 2020 which was approved on 8 th July 2020 for COVID Intervention for FY (2019/2020 (MUE/ BRI 003). Correspondence from the county to MODA submitting the reviewed Capacity Building Plans FY (2018/2019) for implementation in FY 2020/2021) dated 23 rd March 2021 was provided (MUE/ BRI 004). Approval letter was provided from MODA dated 15 th April 2021 for implementation of the CB FY (2020/2021) (MUE/ BRI 005).
2.Compliance with investment menu of KDSP Level 1 Capacity Building grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties to date. Cross check and ascertain the Trainings	Copies of implementation reports of the capacity building grants to be ascertained (should be in accordance with the	MET	Forwarding letter was provided dated 31 st August 2021 (MUE/BR2/001) from the CGM to MODA submitting the Implementation reports, incorporating Asset register, training register, SOE and SPA. The Implementation reports of the capacity building

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
		conducted, Equipment purchased, Systems Developed, Peer Learning/Exchange Programs undertaken, Technical Assistance/On job Learning undertaken MoV: Review grant utilization progress reports and physical output. Reporting for the use of CB grants in accordance with the Investment menu. Check existence of Special Purpose Account for KDSP and that all the KDSP funds to date have been transferred into the SPA Copy of SPA Statements Statement of Expenditure (SOE) Asset register Training register	Investment menu.		plans were ascertained and were in accordance with the Investment menu and the SOE was also provided (MUE/BR2/002). Updated Training register was provided tracking the trainings conducted and exchange programmes (MUE/BR2/003). The KDSP Asset Register was provided tracking the equipments purchased (MUE/BR2/004). The Special Purpose Account (SPA) for KDSP was provided (MUE/BR2/005).
3.Implementation of CB plans	Ensure actual implementation.	Minimum level (80% of FY 2019/20 and FY 2020/21 CB plans)) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual). Statement of Expenditure (SOE)	Copies of implementation reports of the capacity-building grants to be ascertained	MET	Implementation reports (KDSP Annual Report) FY 2019/20, FY 2020-2021 and FY 2021/2022 CB plans were provided (refer to MUE/BR2/002). Verification on the extent of the level of implementation was reviewed from the Statement of Expenditure (SOE), the Implementation reports indicating the use of CB + narrative of activities (quarterly reports and per the Grant Manual). that was provided. The SPA was also provided (refer to (MUE/BR2/005) & soft copy of the status (MUE/BR3/001). Sample of trainings conducted include: <i>Trainings of Finance officers on PPAD Act</i>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
					<i>Trainings on M & E</i>
Financial Management					
4. Financial statements submitted	To reduce fiduciary risks	<p>The FSs should be:</p> <p>(a) Submitted to OAG by 30th September Every year.</p> <p>b) Submitted in accordance with the new financial reporting template</p> <p>c) Date received by OAG</p> <p>Financial Statements (for FY 2019-20 and FY 2020-21) with letter on documentation submitted to the Kenya National Audit Office by 30th September 2020 & 2021 and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Sec 116 and Sec. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31st October 2020 and 2021. The FSs have to be in an auditable format.</p>	<p>3 months after closure of the FY (30th of September 2020 and 2021).</p> <p>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 statement.</p>	MET	<p>The financial statements for the financial year 2019/2020 were submitted to the Office of the Auditor General (AOG) by 30th September 2020. They were received by the AOG, National Treasury, Office of the Controller of Budget (COB), Commission on Revenue Allocation (CRA), and Makueni County Assembly on 30th September 2020 respectively. Hence, they were submitted on time (MUE/BR4/001 and soft copy folder MUE-BR4- 001 and 002)</p> <p>The financial statements for the financial year 2020/2021 were submitted to the AOG by 30th September 2021. They were received by the AOG, National Treasury, COB, Commission on Revenue Allocation (CRA), and Makueni County Assembly on 30th September 2021 respectively. Thus, they were submitted on time ((MUE/BR4/002 and soft copy folder MUE-BR4- 001 and 002)</p> <p>The contents of both these financial statements was compliant with the reporting template</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
		MOV: Stamped (Received) FS by OAG giving dates of when the fs was received by OAG Check if the content is in compliant with the reporting template Check stamp date -Check Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
5.Audit opinion does not carry an adverse opinion or a disclaimer	To reduce fiduciary risks	MoV: Audit reports from the Office of the Auditor General. The opinion in the audit report of the financial statements for county executive for FY 2018-19 and FY 2019-20 cannot be adverse or carry a disclaimer opinion. Categorize issues into thematic areas under which the issues fall. Check and Comment on the Quality of Audit issues	Qualified Opinion should be the minimum baseline As per program requirements, the assessment will rely on the audit opinion as at the time they are released by OAG	MET	The report of the auditor general on the financial statements for the year ended 30 June 2019 for FY 2018-19, 30 June 2020 dated October 2020 for FY 2019-20 and 25 October 2021 respectively were provided. (MUE/BR5/001 and MUE BR5/002) The audit reports for both financial years under review carry qualified opinions. Thus, they meet the basic requirement. The basis for the qualified opinion on the financial statements for FY 2018-2019 included: <ul style="list-style-type: none"> • Accuracy of the financial statements -Variances between financial statements and IFMIS balances • Land without ownership documents Other matter under budgetary and control performance included: <ul style="list-style-type: none"> • Revenue under-collection and • Under expenditure (under absorption) The basis for the qualified opinion on the financial statements for FY 2019-2020 included: <ul style="list-style-type: none"> • Unconfirmed balances – Differences between

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
					balances reflected in the financial statements and IFMIS <ul style="list-style-type: none"> Land without ownership documents Other matter included: <ul style="list-style-type: none"> Budgetary control and performance – Budget under-funding and under-expenditure Unresolved prior audit matters Delayed exchequer receipts
Planning					
6. Annual planning and budgeting documents in place	To demonstrate a minimum level of capacity to plan and budget funds	CSP, CIDP, Annual Development Plan (for FY 2019/20 and FY 2020/21) and budget (for FY 2019/20 and FY 2020/21) approved and published (on-line). (Note: The approved versions have to be the versions published on county website) (PFM Act, Art 126 (4)). MoV: CIDP, ADP, and budget approval documentation, review of county website.		MET	CSP, CIDP, Annual Development Plan (for FY 2019/20 and FY 2020/21) and budget (for FY 2019/20 and FY 2020/21) were provided with the relevant approvals. The documents were also available at the county website. (Extract provided). https://makueni.go.ke/ . (MUE/BR6/001)
Use of funds in accordance with Investment menu					
7. Adherence with the investment menu for Level 2 KDSP Investment Grant Applies to 25 counties which received level 2 grants for FY	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending	For the 25 Counties that received level 2 grant for FY 2017/18 and FY 2018/19, review the following: Adherence with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. Review financial statements against the grant guidelines.	Review Implementation of the investment projects in the 25 counties for FYs 2017/18 and 2018/19 level 2 grants and Submission of Approved project proposals for the 38 counties for level 2 grant of FY 2020/21	MET	The Special Purpose Account (SPA) for KDSP was provided (MUE/BR2/005). KDSP Progress brief Implementation report of Level 2 funds provided of 13 th June 2022. MUE/BR7/001 Forwarding letter was provided dated 31 st August 2021 (MUE/BR2/001) from the CGM to MODA submitting the Implementation reports, incorporating Asset register, training register, SOE and SPA . Approvals of the Level 2 Investment projects were

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
<p>2017/18 and FY 2018/19</p> <p>And</p> <p>38 counties which received level 2 grants for FY 2020/21</p>		<p>Check existence of Special Purpose Account for KDSP and that all the KDSP funds to date have been transferred into the SPA</p> <p>Check Statement of Expenditure</p> <p>Review budget progress reports submitted to CoB.</p> <p>For the 38 Counties that received Level 2 grants in FY 2020/21, review the following:</p> <p>Check Project proposals and Approval from the Ministry (for use of FY 2020/21 Level 2 grants) to ensure they are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p>Check also adherence to the Ministry Circular MDP/DD/FIN/44 dated 17th September 2021 on Implementation of Projects and Programmes by County Governments.</p>	<p>Please have the lists of 25 counties that qualified and received level 2 grant in FY 2017/18 & FY 2018/19 and also 38 counties that qualified and received level 2 grant in FY 2020/21</p>		<p>provided of correspondences from MODA dated 7th March 2022 to Makueni County. MUE/BR7/002</p> <p>Level 2 Statement of expenditure was provided. MUE/BR7/003</p> <p>The financial statements for the financial year 2020/2021 were availed tracking the KDSP Level 2 grants. (MUE/BR4/002)</p> <p>Upon review the projects were found to be fully consistent with the investment menu and they adhered to the Ministry Circular MDP/DD/FIN/44 dated 17th September 2021 as detailed in annex 5.4</p>
Procurement					
<p>8.Consolidated Procurement plans in place.</p>	<p>To ensure procurement planning is properly coordinated from the central procurement</p>	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2019-20 and FY 2020-21.</p> <p><u>MoV:</u> Review procurement plan of each</p>	<p>The situation during FY 2019-20 and FY 2020-21 to be assessed. ACPA to identify last budget revision for FY 2019-20 and FY 2020-21 and</p>	MET	<p>Copies of the updated consolidated procurement plans for the executive were availed and reviewed against the respective budget. There was evidence of updates to align with the budget revisions for the period under review.</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
	unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>	then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 2019 – 20 and FY 2020-21)		The plans are aligned with the budget and include essential details like the estimated unit and total cost, procurement method, and sources of funds (MUE/BR8/001 and soft copy - MUE-KRA1.1-1.3)
Core Staffing in Place					
9. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place</p> <p>The following staff positions should be in place:</p> <p>Procurement officer.</p> <p>Accountant</p> <p>Focal Environmental officer designated to oversee environmental safeguards for all sub projects</p> <p>Focal Social Officer designated to oversee social safeguards for all sub projects</p> <p>M&E officer</p> <p>Director HRM&D</p>	At the point of time for the ACPA.	MET	<p>Appointment letters were provided of the following officers with the respective appointment dates:</p> <p><i>a. Procurement officer-31st March 2014</i></p> <p><i>b. Accountant- 16th May 2016</i></p> <p><i>c.Focal Environmental officer-30th March 2022</i></p> <p><i>d.Social Safeguards officer (participatory development coordination officer)-12th January 2021</i></p> <p><i>e.M &E officer-13th April 2016</i></p> <p><i>f. Director HRM&D-21st May 2014</i></p> <p>All appointment letters above provided in (MUE/BR9/001).</p> <p>A forwarding letter dated 27th March 2019 from County Public Service to the HRM was provided of the final</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
		<p>MoV: Staff organogram/ scheme of service/ salary payment/job description/ interview/ Appointment letter/ Deployment letter</p>			<p>county organizational structure and staff establishment which was approved by the cabinet on 29th November 2018. MUE/BR9/002 The staff organization structure was provided extracted from the county organizational structure and staffing report (January 2019). MUE/BR9/003 Forwarding letter dated 10th August 2021 was provided from the County Public Service to the CECMs & Cos requesting for review & approval of departmental organograms. MUE/BR9/004</p>
Environmental and social Safeguards					
<p>10.Functional and Operational Environmental and Social Safeguards Systems (i.e., screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and</p>	<p>Counties endorse, ratify and comply with an environmental and social management system to guide investments</p> <p>MOV: -NEMA Certification of subprojects. -Relevant county project documents. (Screening checklist, Register of screened projects, No. of EMP) (Capacity Performance Grant Manual pg 16-21&29-30) Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: Relevant County project</p>	<p>Assessment teams possess the environmental and social criteria/checklist—see program operations manual), and the approved proposals for level 2 projects.</p> <p>The County Environment Committee bears the overall responsibility for proper management of the environment within the county</p>	MET	<p>The county of Makueni has in place a functional and capable environmental department and systems in place under the CEC member Lands, Urban Development, Environment, and Climate Change as per the availed organogram (MUE/BR10/001) and appointment letters and TORs of environmental and social safeguards officers (MUE/BR10/002).</p> <p>The Assistant Director Environment and Climate Change is the focal person for KDSP and is actively engaged in the docket and other cross cutting areas. This is the same case to the other technical and support staff. There is effective structuring ensuring there are environment officers at lower devolved units e.g., the subcounty environmental officers who sit in the sub county planning committees and ensure environmental compliance even for smaller projects e.g., houses within their jurisdiction (MUE/BR10/001)</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
	<p>ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>documents.</p> <p>All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u> safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>MOV</p> <p>Environmental checklist Social exclusion checklist Register of screened projects</p> <p>ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed, and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.</p> <p>MOV:</p> <p>Required safeguard instruments (ESMP/EMP/SMP, Occupational Health &</p>			<p>Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments. Also, the KDSP projects have been subjected through a rigorous environmental and social safeguards system as per EMCA 1999 revised 2015 to ensure investments are consistent with environmental guidelines as evidenced by the assed KDSP projects (MUE/KR 5.5/001).</p> <p>There is a register of screened projects and screening checklists that were availed (MUE/BR10/003).</p> <p>NEMA certification of subprojects (MUE/BR10/004).</p> <p>The required safeguard instruments (ESMP/EMP/SMP, Occupational Health & Safety (OHS) are prepared and approved by the County, Land, Urban Development, and Climate Change Directorate and NEMA</p> <p>Summary project reports are also prepared for projects that do not require full EIA (MUE/BR10/004 and MUE/BR10/005).</p> <p>All investments are done on properly documented land. If it is community land/public land, there is a letter from the land’s office for it and for private land there are land agreements documenting donation for county projects. Relevant documentary evidence including, land donation agreement, search certificate was provided (MUE/BR10/006)</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
		<p>Safety (OHS) prepared and approved by the relevant authorities.</p> <p>Proper land acquisition procedures were followed¹ (Advert notices, Minutes of meetings, Agreements and MoUs)</p> <p>Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p><u>MoV:</u></p> <ul style="list-style-type: none"> -Evidence of gazettement & or appointment letters - meeting minutes. -County Environment Committees Operational procedures - Reports on training of County Environment Committees on their roles and responsibilities - Budget is dedicated for the operations of County Environment Committee 			<p>There have not been any resettlements thus no need for RAP and ARAP.</p> <p>There is a county environment committee in place but not gazetted currently due to delays in approval and pending a proposal to replace the nominated committee members d to f. (MUE/BR10/007)</p> <p>There is a technical committee in place though they are seldom engaged due to lack of gazettement and thus when engaged in decision-making their decisions are not binding (MUE/BR10/008).</p> <p>There are operating procedures for the County Environmental Committee in place and prepared according to the NEMA guidelines (MUE/BR10/009).</p> <p>The committee has been trained on their mandate as per NEMA guidelines (MUE/BR10/008 and (MUE/BR10/010).</p> <p>There is a dedicated budget for the county environmental committee although it is contained in the environment and climate change docket which is largely underfunded (MUE/BR10/011).</p>
11. Citizens' Complaint system	To ensure a sufficient level of governance	Established an Operational Complaints Handling System including:	At the point of time for the ACPA.	MET	Screenshot extracts from the county website were provided on Automation on GRM/ Complaints

¹If it is World Bank-funded, this means compliance with OP4.12. If it is using national systems, this means national law, including the Community Land Act.

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
in place	and reduce risks for mismanagement.	<p>Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g., complaints/grievance committee, county Ombudsman, county focal points, etc.).</p> <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <p>Formal designation of responsible persons and their functions in complaints handling – Appointment letters/ JDs</p> <p>Standards, guidelines or service charters that regulate how complaints are handled</p> <p>Register(s) of complaints and actions taken on them</p> <p>Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints.</p> <p>Reports/communication to management on complaints handled</p> <p>Evidence of a feedback mechanism to the complainant on the progress of the complaint. – email/ letter/ notice/</p> <p>Awareness creation/ public education on the county GRM – minutes, list of attendance, photos.</p>			<p>processes on questions and responses. (MUE/BR11/001).</p> <p>A forwarding letter was provided on interdepartmental grievances lodged for resolution. (Programme based) dated 24th September 2020. MUE/BR11/002</p> <p>A Communication letter was provided on Internal GRMs(interdepartmental) dated 8th June 2020 for review. MUE/BR11/003</p> <p>Communication on stakeholder engagements & public participation were also visible at the county website. MUE/BR11/004</p> <p>A circular communication was provided on a report on Capacity building on GRM on departmental heads was submitted on 4th February 2021. Attendance registers were also provided. MUE/BR11/005</p> <p>Grievance Redress Mechanism provided (September 2020). MUE/BR11/006</p> <p>Grievance Redress Mechanism Framework (GRMF). MUE/BR11/007</p> <p>A report on the complaints handling process sensitization to administrators was provided. MUE/BR11/008</p> <p>Complaints handling process was provided MUE/BR11/009</p> <p>Standards and guidelines that regulate how complaints are handled was provided (for October 2020). MUE/BR11/010</p> <p>A complaints catalogue/ feedback mechanism was provided FY 2020/2021 on the nature of complaints by the public and resolution. MUE/BR11/011</p>

Basic Performance Requirement	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Met/ Not Met	Detailed Assessment Finding
		<p>Capacity building on effective public complaints management for the following: – minutes, list of attendance, photos, certificates</p> <p>Top and senior management</p> <p>Complaints committee members</p> <p>Sub County Administrators</p> <p>Ward Administrators</p> <p>Complaints officers/ officers working at service delivery points</p> <p>Capacity building on Alternative Dispute Resolution (ADR)</p> <p>Development of a complaints policy</p> <p>Mainstream complaints handling/ GRM up to the Ward level – policy/ procedure documents</p> <p>Automation of the GRM/ Complaints processes – screenshots of system,</p> <p>Development of annual plans for GRM activities:</p> <p>Annual work plan for GRM activities</p> <p>Annual monitoring report for GRM activities</p> <p>Proactive disclosure of information as per the Access to Information Act, 2016 – public notices, websites, publications, public seminars etc</p> <p>Domestication of the Model County Access to Information Law.</p> <p><i>See also County Governments Act Sec. 15, 88 (1) & (3), 89 and 96 (1) & (3)</i></p>			<p>Capacity building inductions on effective public complaints management was conducted on several county officers over KSG. Trainings during FY 2019. (Sample provided) MUE/BR11/012</p> <p>Internal capacity building activities on GRM project governance. MUE/BR11/013</p> <p>Mainstream complaints handling mechanisms up to the ward level were provided. MUE/BR11/013</p> <p>GRM Annual GRM report FY 2018-2020 was provided. MUE/BR11/014</p> <p>Forwarding letter of the Annual Report FY 2020-2021 on GRM was provided dated 30th September 2021. MUE/BR11/015</p> <p>GRM Annual GRM report FY 2020-2021 was provided. MUE/BR11/016</p> <p>County annual grievance redress report FY 2020-2021 (physical & online) MUE/BR11/017</p> <p>GRM Workplan FY 2020-2021, 2019-2018 was provided. MUE/BR11/018</p> <p>A copy of the Makueni County Public Participation Policy was provided signed by the clerk of the County assembly on 24th March 2021, Speaker of the County assembly on 15th June 2021 and the governor on 22nd June 2021. MUE/BR11/019</p> <p>Sample of an Appointment letter of a ward development officer whose role is public participation at the ward level. MUE/BR11/020</p>

3.2 PERFORMANCE MEASURES

Table 7: Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
A.							
KRA 1 : Public Financial Management ; Maximum 30 points available							
<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>Review county budget document, IFMIS uploads,</p> <p>The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line-item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p> <p>Approved 2021/22 budget by the assembly & should be program based</p> <p>Sample a department and check whether each Programme has one objective and one outcome. There should be Key outputs that are SMART with each output having corresponding Key Performance Indicator. There should be a target for each KPI. If there was a supplementary Budget check whether the targets were adjusted to align with the change in funding levels.</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b)</p>	1	<p>The approved budget was availed and reviewed. The supplementary budget was also availed. It was established that the budget is program based and conforms to the required specifications.</p> <p>All the programmes in the sampled Health Department were confirmed to have outcomes and objectives, with SMART outputs and corresponding KPIs that have targets. The targets were also adjusted in alignment to the changes relating to the supplementary budget (Soft copy folder MUE-KRA1.1-1.3)</p>
			<p>b) A budget developed using the IFMIS Hyperion module.</p>	<p>The draft budget should be developed in Hyperion, not developed in excel or another tool and then imported into IFMIS when approved.</p> <p>The Budget officer should demonstrate ability to login to the Plan to Budget</p>	<p>1 of the 2 milestones met: 1 point</p>	1	<p>Evidence was availed demonstrating that the draft budget is developed in Hyperion. The budget officer demonstrated the ability to login to the Budget Hyperion Module and print reports. Specifically, the budget officer printed the sub-item analysis for the recurrent budget</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
				Hyperion Module and print reports. Ask the budget officer to print the sub-item analysis for recurrent budget and form E for Development Budget.			and development expenditure summary (MUE/KRA1.1/001 and MUE/KRA 1.1/002)
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August, the CEC member for finance has issued a circular to the county government entities with guidelines to be followed 31 st August 2019 and 31 st August 2020;	PFM Act, Sec 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end August.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	3	Budget circular from the CEC member Finance and Planning to the county government entities titled, County Treasury Circular No. 1/2019 dated 29 th August 2019 was availed and reviewed. The County Assembly received it on 30 th August 2019 (MUE/KRA1.2/001) Budget circular the CEC member Finance and Planning to the county government entities titled, County Treasury Circular No. 1/2020/2021 dated 28 th August 2020 was availed. The County Assembly received it on 28 th August 2020 (MUE/KRA1.2/001). Therefore, the circular was issued and received within the stipulated timeliness for the two financial years under assessment
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2019 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15 th October 2019 and 15 th October	Review file copies: check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15 th October and published online by 30 th November The CBROP should have the following: Macroeconomic Outlook Revenue forecast Key policies underpinning planned			The CBROPs were availed and reviewed. The CBROP paper was submitted to the CEC/Cabinet on 25 th September 2019. The 2019 CBROP was submitted to the County Assembly on 15 th October 2019 while the 2020 one was submitted on 15 th October 2020 The contents for both CBROP comply with the required specifications regarding macroeconomic outlook (MUE/KRA1.2/003 and MUE/KRA1.2/004)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			2020.	expenditures Expenditure ceilings by Sector Key achievements in the previous medium-term and key planned outputs for the coming medium-term by Sector.			
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 th Feb, County Treasury to submit to county assembly by 15 th of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28 th Feb and to county assembly by 15 th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			Copies of CFSPs were availed and reviewed. The 2020 CFSP was submitted to the County Assembly on 28 th February 2020 while the 2021 CFSP was submitted on 26 th February 2021 as per the availed and reviewed file copies (MUE/KRA1.2/005 and MUE/KRA1.2/006 and soft copy folder MUE-KRA1.1-1.3)
			d) CEC member for finance submits budget estimates to county assembly by 30 th April latest.	Check file copy for evidence of when estimates were submitted to the assembly.			The file copies were availed and reviewed. The 2019/2020 and 2020/2021 budget estimates were submitted to the County Assembly on 30 th April 2019 and 2020, respectively (MUE/KRA1.2/007 and soft copy folder MUE-KRA1.1-1.3).
			e) County assembly passes a budget with or without amendments by latest 30 th June 2019 and 30 th June 2020 for the respective years	Review evidence that budget was passed by the assembly by 30 th June and the correct procedure and process were complied with.			The file copies were availed and reviewed. The FY 2019/2020 appropriation bill 2019 was submitted to the County Assembly on 26 th June 2019. A copy of forwarding letter from the County

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>CHECKLIST Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2018/19 both legislature & executive. The process runs from Aug 2017- June 2018</p>				Assembly to the Executive dated 24 th June 2020 approving the preparation of the Appropriation Bill in accordance with the recommendations of the Budget and Appropriation Committee was availed. The amended appropriation bill financial year 2020/2021 budget was submitted to the County Assembly on 30 th June 2020 (MUE/KRA1.2/008, MUE/KRA1.2/009, MUE/KRA1.2/010 and soft copy folder MUE-KRA1.1-1.3).
1.3		The credibility of budget	a) Aggregate expenditure out-turn compared to the original approved budget.	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level). N.B. For both measures, the original (not supplementary) budget is used divide total expenditure in: FY 2019/20 (from financial statements) by total budget for FY 2019/20 and also -FY 2020/21 (from financial statements) by total budget for FY 2020/21	Max. 4 points. (Either – or +) a): If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20%: 0	1	The original budget, annual financial statements and budget progress reports were availed and reviewed FY 2019/2020 Expenditure = 8,190,014,551 Budget = 9,286, 317,262 Percentage =88.2% Deviation = 11.8% FY 2020/2021 Expenditure = 9,250,923, 257 Budget = 11,446,609,853.77 Percentage =80.8% Deviation =19.2% Therefore, the deviation is between 10% and 20% for both financial years under assessment. (MUE/KRA1.2/011, MUE/KRA1.2/012, Soft copy files MUE-KRA1.1-1.3 and MUE-BR4- 001 and 002)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					points.		
			<p>b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors).</p> <p>checklist Quarterly Budget Progress Reports + refer to the PFM Act</p>	Sample a Sector and Divide the original budgetary allocation (not supplementary) by actual expenditure	<p>if it is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.</p>	1	<p>The sector was sampled and reviewed</p> <p>Health Services Sector: FY 2019/2020 Budget = 3,278,265,386.73 Expenditure = 3,049,490,159.02 Percentage = 93% Déviation = 7%</p> <p>FY 2020/2021 Budget = 3,721,268,046.08 Expenditure = 3,105,646,562.50 Percentage = 84.5% Déviation = 15.5% Average deviation = 11.25% (Thus, falling between 10-20%)</p> <p>(MUE/KRA1.2/011, MUE/KRA1.2/012 and soft copy files MUE-KRA1.1-1.3, MUE-BR4- 001 and 002)</p>
Revenue Enhancement							

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
1.4	Enhanced revenue, collection 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 over the years.	Max: 2 points. Over 90% = 2 points Over 70% = 1 point	2	FY 2019/20 Total OSR = 465,939,455.75 Automated collection = 448,986,614.55 Percentage =96.4% FY 2020/2021 Total OSR = 527,527,340.99 Automated collection = 491,719,576.05 Percentage = 93% (MUE/KRA1.4/001, MUE/KRA 1.4/002 and soft copy folder MUE-BR4- 001 and 002)
1.5		Increase on a yearly basis in own-source revenues (OSR).	Achievement of own-source revenues (OSR) collections as per target	Compare actual OSR collected by the County as a percentage of the annual OSR target Checklist: Check the financial statements for the year under assessment	Compliance; 1 Point	0	FY 2019/20 Actual OSR collected = 465,939,455.75 OSR Target = 655,235,126 Deficit = 189,295,670.25 % Realized = 71.11 (OSR Target not realized) FY 2020/2021 Actual OSR collected = 527,527,340.99 OSR Target = 1,093,000,000 Deficit = 565,472,659.01 % Realized =48.26 (OSR Target not realized). Therefore, the county did not achieve OSR collection per the target for the two financial years under assessment (Soft copy folder MUE-KRA1.1-1.3, MUE-BR4- 001 and 002)
Enhanced capacity of counties on execution (including procurement), accounting and reporting							
1.6	Reporting and accounting in accordance with PSASB	Timeliness of in-year budget reports	a) Quarterly reports submitted no later than one month after the quarter (consolidated	Review File copies/records of when quarterly reports for FY 2018/19 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met	Max. 2 points. (a & b) At	2	The available copies indicate that the first quarter financial statements FY 2019/2020 were submitted to the AOG, CRA, COB, and National Treasury on 31 st October 2019, and to the county

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
	guidelines	(quarterly to Controller of Budget).	<p>progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media and/or webpage.</p>	<p>relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p> <p>CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2018/19 Also, note that format for these reports is on national treasury website hence check if county report complies with the same.</p>	<p>least 3 of 4 Submitted on time and published: 2 points. (An only): At least 3 of 4 Submitted on time only; not published: 1 point.</p>		<p>assembly on 1st November 2019. (MUE/KRA 1.6/001 and soft copy folder MUE-KRA 1.6 -001-007)</p> <p>The second quarter/half year financial statements FY 2019/2020 were submitted to the AOG, CRA, National Treasury, COB 29th January and to the county assembly on 31st January 2021 - Submitted on time (MUE/KRA 1.6/002 and soft copy folder MUE-KRA 1.6 -001-007)</p> <p>The Third quarter financial statements FY 2019/2020 were submitted to the AOG, CRA, National Treasury, and county assembly on 30th April 2020 and to the COB on 28th April 2020 - Submitted on time (MUE/KRA 1.6/004 and soft copy folder MUE-KRA 1.6 -001-007).</p> <p>The fourth quarter financial statements FY 2019/2020 were submitted to the AOG, COB, and National Treasury, 5th August 2020 and to the county assembly on 28th April 2020 -Not submitted on time (MUE/KRA 1.6/003 and soft copy folder MUE-KRA 1.6 -001-007).</p> <p>The available copies indicate that the first quarter financial statements FY 2020/21 were submitted to the AOG, COB, CRA, county assembly and National Treasury on 30th October 2020 - Submitted on time (MUE/KRA 1.6/005 and soft copy folder MUE-KRA 1.6 -001-007).</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
							<p>The second quarter financial statements FY 2020/2021 were submitted to the AOG, National Treasury, and COB 29th January and to the county assembly on 28th January 2021 – Submitted on time (Soft copy folder MUE-KRA 1.6-001-007).</p> <p>The third quarter financial statements FY 2020/2021 were submitted to the AOG, COB, CRA and National Treasury, on 4th August 2020 and to the county assembly on 30th July 2021- Not submitted on time (MUE/KRA 1.6/006 and soft copy folder MUE-KRA 1.6-001-007).</p> <p>The fourth quarter financial statements FY 2020/2021 were submitted to the AOG, COB, and National Treasury, 4th August 2021 and to the county assembly on 30th July 2020 -Not submitted on time (MUE/KRA 1.6/007 and soft copy folder MUE-KRA 1.6-001-007).</p> <p>At least 3 of 4 of the reports were submitted on time and available on the website at the time of assessment</p>
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and	Max. 1 point. All requirements met:	1	The reviewed annual financial statements, related documents, and appendixes for FY 2019/2020 and FY 2020/2021 satisfy the requirements under review, including requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	IPSAS format 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. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)	1 point		Manual (CFAR – section 8) and IPSAS format requirements (MUE/BR4/001 – Extract and Soft copy folder MUE-BR4- 001 and 002)
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: Statements of receipts and payments, including: Details of income and revenue Summary of expenditures Budget execution report, Statement of Financial position, including (as annexes): Schedule of imprest and advances. Schedule of debtors and creditors. Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	Max. 2 points. If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	2	Copies of the monthly reports for the two financial years were availed and reviewed. The reviewed monthly reports include summary of expenditures, the budgeted and actual expenditures, variance, and absorption rates for the respective months among other required items and annexes. They also conform to the CFAR manual guidelines (MUE/KRA1.8/001-013).
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets	Review assets register and sample a few assets to ensure accuracy. N.B: Assets register need only to contain	Max. 1 point. Consolid	1	A copy of the consolidated asset register was availed. It shows assets acquired since 2013 to date e.g., it includes assets acquired in 2021. It also captures essential details like asset

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			should be performed once a year. Focus on assets acquired from 2013; Consolidated Registers are up to date: (can be electronic or manual;	assets acquired by county governments since their establishment.	ated registers are up to date: (can be electronic or manual) 1 point.		description, acquisition date, value, location, and the conditions (MUE/KRA1.9/001)
Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review whether internal audit reports have management response as per the PFMR 2015 reg. 31(5). Is there consistency over the years? Review file copy of audit reports as submitted to the Audit Committee or Governor (as applicable) for the FY 2018/19. Check against the PFM Act Sec 155. Is it consistent (effective) over the years?	Max. 1 point. 4 quarterly audit reports of FY2019/20 and 2020/21 submitted in the FY 2019/20 and 2020/21: 1 point.	1	Internal Audit reports submitted to the Internal Audit Committee and Internal Audit Committee Reports submitted to the Governor for FY 2019/20 and 2020/21 were presented for review and confirmed compliant to the PFM Act (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11) Copies of forwarding letters of submission of the Internal Audit reports to the Governor were provided on the following basis: a) <i>Management responses as per the PFMR 2015 on the audit issues and audit committee guidelines for (Quarter 2) of FY 2019-2020 submitted on 05th February 2020 & 27th May 2020</i> b) <i>Review of Audit Committee Reports of departments submitted on 11th January 2019</i> c) <i>Review of management guidelines FY 2019-2020</i>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
							<p>submitted on 28th August 2019</p> <p>d)Quarter 1,2 & 3 internal audit reports FY 2020-2021 submitted on 3rd March 2021.</p> <p>d)Quarter 4 Internal Audit report FY 2020-2021 submitted on 5th August 2021.</p> <p>e) Internal Audit Report on review of the Annual Financial Statements FY 2019-2020 submitted on 3rd March & 12th February 2021 (Soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>Copies of the Internal Audit Reports were provided for (Q1, Q2, Q3 for FY 2020-2021) and samples of FY 2019-2020 provided (Soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>Consistency was visible based on the documentary evidence provided of audit issues raised (both internal and external) which form the basis of their deliberations and action areas (Soft copy MUE-KRA1.10 - KRA 1.11)</p>
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	<p>Review the composition of IA/Audit Committee as per PFM Act and regulations. Is it consistent over the years?</p> <p>Review minutes etc. of committee meetings for evidence of review of internal audit reports.</p> <p>Review evidence of follow-up, i.e., evidence that there is an ongoing process to address the issues raised from last FY, e.g., control systems in place, etc. (evidence from follow-</p>	<p>Max. 1 point.</p> <p>IA/Audit Committee established, and reports reviewed by the Committ</p>	1	<p>Appointment letters of the (7) and (6) Internal Audit Committee members dated 27th January 2017 and 14th May 2020 were provided respectively (MUE/KRA1.11/001, MUE/KRA1.11/002 and soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>The committee is developed based on the audit committee guidelines provided for reference (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11)</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
				up meetings in the Committee). PFM Act Sec 155.	ee and evidence of follow-up: 1 point.		<p>There has been consistency on the Internal Audit Committee. During renewal of the appointment, only one officer was replaced subject to his retirement. Minutes of (FY 2019-2020 for Q1, Q2, & Q4), and (FY 2020-2021 for Q1, Q2, Q3 & Q4) as well as samples of attendance registers of the quarterly audit committee meetings that developed the audit reports were provided (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>4 quarterly Audit reports for the Internal Audit Committee for FY 2019/20 and 2020/21 were presented for review. Internal Audit Reports are frequently submitted on a monthly to quarterly basis to the Internal Audit Committee who thereon presents to the governor (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>An Internal Audit Committee Workplan was provided for FY 2019-2020 and 2020-2021, which tracks the activities of the year (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11) By this, they track the status of the departmental and county audit issues as well as the extent of implementation of recommendations given with considerations of the senate queries and external audit queries.</p>
1.12	External audit	Value of audit queries	The value of audit queries as a % of total	Review audit report from OAG.	Max. 2 points	0	Total Expenditure FY 2018/2019 = 8,608,848,017 Value of audit query (87,817,887,463: Variances

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			expenditure Use 2018/19 & 2019/2020	Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement. Is the trend consistent over the years?	Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point		+5,100,000: land without ownership documents) = 87,822,987,463 Percentage = 1020% NB: The variances relate to differences between the financial statements and the IFMIS trial balances (MUE/BR5/001) Total Expenditure FY 2019/20 = 8, 591,014,554 Value of audit query (19864008968: variances + 2,500,000 relating to land acquisition) = 19,866,508,968 Percentage = 231% (representing a reduction from the previous financial year) (MUE BR5/002) Therefore, the value of the audit queries was higher than 5% for both financial years under assessment.
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits FY 2018/19 and FY 2019/20 Check Quality of the Audit Issues Check the number of Audit Issues in the final report. Is it reducing over the years? Check Recurring Issues	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no	1	The value of the audit issues reduced significantly between the two financial years under review (refer to the detailed analysis 1.12 above) (MUE/BR5/001 and MUE BR5/002)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					audits queries: 1 point.		
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2018/19 & 2019/20	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	Max. 1 point. The tabling of the audit report and evidence of follow-up: 1 point.	1	<p>A copy of letter from the county treasury to the county assembly dated 20th November 2019, forwarding requested information on 2018/19 annual reports was availed (MUE/KRA 1.14/001).</p> <p>A copy of letter from the County Treasury to the County Assembly dated 10th January 2022 forwarding the response to the audit findings and observations related to financial statements for the year ended 30th June 2019 and 2020 was availed (MUE/KRA 1.14/002).</p> <p>A copy of a letter dated 24 September 2021 from Makueni County Treasury to the Senate confirming the requirement to appear before the CPAIC to respond to the audit issues in the financial statements for the year ended 30th June 2019, and attaching the responses to the audit report were provided (MUE/KRA 1.14/003)</p> <p>A copy of copy of letter from the County Treasury to the Auditor General dated 26th February 2021 forwarding the report regarding the audit report for the year ended 30th June 20109 as forwarded to the PIAC/County Assembly (MUE/KRA 1.14/003)</p> <p>Minutes were provided of the Internal Audit committee meeting dated 12th September 2019</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
							<p>for (FY 2018-2019) whose agenda was to review the 2016/2017 & 2017/2018 external auditor's reports and queries (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11).</p> <p>Minutes were provided of the Internal Audit committee meeting dated 29th November 2019 making recommendations and follow up on the audit queries raised above (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11).</p> <p>Audit reports were developed tracking the status of the actions taken and their effectiveness (MUE/KRA1.11/001, MUE/KRA1.11/002 Soft copy MUE-KRA1.10 - KRA 1.11)</p> <p>External Audit reports FY 2018-2019 & 2019-2020 were provided for comparison and their evidence of show improvement (MUE/BR5/001 and MUE /BR5/002 and soft copy MUE-KRA1.10 - KRA 1.11)</p>
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs,	25 steps in the IFMIS procurement process adhered with. (All the 25 steps have a unique serial number check out if it	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	Max. 6 points. a) IFMIS Steps:	1	5 files were sampled at random. The 5 sampled files complied with most but not all of the steps as per the IFMIS guidelines. The trend according to the reviewed files shows improvement regarding compliance with IFMIS steps.

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
		record keeping, adherence to procurement thresholds and tender evaluation	tallies in all steps & note that one will have to visit different officers depending on the procurement stage)	Is the trend consistent (improving) in the last two years?	<15steps =0 points; 15-23=1 point; 24-25=2points		(Currently, the procurement process is being executed end-to-end following the IFMIS guidelines/steps). Extracts were also obtained from the sampled files. (MUE/KRA1.15/001 – MUE/KRA1.15/005)
		<i>The indicator shall change once the procurement system is rolled out in FY 2021/22</i>	b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size. Is the threshold size showing a positive trend?	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed threshold s): 1 point	0	The reports provided for assessment included a soft copy ‘PPRA Report 2020-2021’ with a forwarding email to PPRA dated 7/14/21, 9: 27 PM and soft copy of ‘AGPO Report 2020-2021’ with a forwarding email to PPRA dated 7/14/21, 9:28 PM. However, a review of the attached reports indicates that only the Quarter 4 PPRA Reports FY 2020-21 and January-June FY 2020-2021 AGPO reports were included. Consequently, it was not possible to establish whether all the required procurement reports were submitted on time (MUE/ KRA 1.15/10 and MUE/ KRA 1.15/11, and soft copy folder MUE/KRA 1.15)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (Goods and services above 2M check if advertised for open tender e.g., is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	<p>Check the documentation on a sample of 5 procurements of different sizes at random.</p> <p>Is the adherence with procurement thresholds consistent over the years?</p>	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.	1	<p>The sampled and reviewed procurement files indicate compliance with the procurement thresholds and procurement methods. The files were also complete and contained essential information, including tender documents, procurement methods, and signed evaluation reports.</p> <p>For example, the tenders for: Supply, delivery, and commissioning of weighbridge at Makindu (Total cost = 4,992,081, were advertised on the Standard Newspaper on Friday, 2nd November ,2018 (MUE/KRA1.15/001- 006)</p>
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space.	<p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.</p> <p>Check where the storage space is permanently secured.</p>	d) Storage space and single complete files for a sample of procurements: 1	1	<p>The checked storage facility is secure and has adequate storage space to meet the current requirements. Enhanced security measures include controlled access (automation/ by a card), locks, and CCTV camera</p> <p>The sampled procurement files are complete and clearly labeled.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	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,	Check files on a sample of 5 procurements, especially the evaluation reports. Are the evaluation reports complete over the years?	e) Evaluation reports complete : 1 point	1	The sampled and reviewed files contained key procurement records, including signed evaluation reports. All the valuation reports were complete and contained the evaluation criteria, individual evaluator’s scores, and their signatures. The sampled files include: <ul style="list-style-type: none"> • Construction and equipping of a post-harvesting facility (cold room pack house); Total cost: 35,990,490.30, Purchase Order (PO) No. 87 • Two other related files PO No. 88 and 89 • Building for grains milling plant at Makindu; total cost:47,300,000, PO No. 13 • Environmental Impact Assessment for Makueni County Grain Value addition program; total cost: 374,680, LSO No. 1436736, ref no. GMC/RFP/A/02/18/19 (MUE/KRA1.15/001-009)
B	Key Result Area 2: Planning and M&E Max score: (20 points Available)						
2.1	County Planning Framework as per the legal	All required plans as per the CGA, 2012 in place	a) CSP, CIDP, CADP, Spatial Plans, Urban and Cities area development plans in place – Urban	Ask copies of the plans, cross-check with guidelines issued by State Department for Planning (i.e for CSP, CIDP, & CADP)	Maximum 2 points	1	The CIDP (2018-2022), CSP (2019-2029), CADP (2018-2019, 2019-2020 & 2020-2021), Municipal Spatial Plan (2021-2030)-soft copy, and UACA for Wote municipality documentation was provided

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
	requirements	CIDP considers all aspects of integration. (All known projects, plans and programs to be implemented within the county by any organ of state;)	Plans for counties with established Municipalities b) Integration of the plans – listing of all known programmes/projects implemented by different state organs)	Check if CIDP has integrated other plans implemented within the county and has all projects/programmes to be implemented by all state organs. (See chapter on projects and programmes)	Compliance. 1 point 1 point		and extracted from the county and municipal website. https://makueni.go.ke/ . (MUE/KRA 2.1/001) Guidelines were provided available at the county website and compliant to the documentation as below: <i>CIDP Guidelines</i> <i>CADP Guidelines</i> <i>CSP Spatial Plan Guidelines</i> <i>The UACA Act</i> Forwarding letter was provided of submission of the CIDP (2018-2022) public participation outputs to the County Assembly dated 4 th September 2018. (MUE/KRA 2.1/002) Forwarding letter was provided of submission of the CIDP (2018-2022) to the County Assembly dated 7 th September 2018. (MUE/KRA 2.1/003) The CIDP Implementation matrix (ref to Chapter 3) has integrated the plans to be implemented, proposed programmes/projects with inclusion of the relevant lead agencies/state organs. Soft copy- (MUE/KRA 2.1/004)
2.2		County M&E Committees in place and functioning	County M&E Committees meets at least quarterly and reviews the quarterly performance reports. (I.e., it is not sufficient to have ad hoc meetings). Minutes & appointment	Review minutes of the quarterly meeting in the County M&E Committees to see whether committee met quarterly and whether quarterly performance reports were reviewed.	Maximum: 1 point Compliance: 1 point.	1	County M&E Committee appointment letters were provided dated 31 st March 2022 renewed after every 6 months. (MUE/KRA 2.2/001) Quarterly M&E Committee meeting minutes were provided for review (county, sub-county and ward level). MUE/KRA 2.2/002)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>c) Annual financing requirement for full implementation of County Plans does not exceed 200% of the previous FY total county revenue</p> <p>d) Mapping of Stakeholder. Clear Mechanism for engaging stakeholders during Preparation of Development Plans with consideration for all sectors involved.</p>	<p>compare to County total revenue/receipts of FY 2019/20</p> <p>Check if there is Stakeholders engagement framework, or any Evidence of sectoral stakeholders' involvement</p>	<p>1 point</p> <p>1 point</p>		<p>Stakeholders were engaged during preparation of development plans through communication letters of the county sector working groups (FY 2018/2019 Annual Progress Reports and FY 2020/2021 Annual Development Plan) dated 8th August 2019. MUE/KRA2.3/004.</p> <p>An extract of a request for permission by the department to hold county sector working groups for the ADP (FY 2021-2022) and C-APR dated 18th August 2020 was provided. MUE/KRA2.3/005.</p> <p>Additional is the county sector working group communication for the Draft Annual Development Plan (ADP) FY 2022/2023 dated 3rd August 2021.</p>
		Cross-sectoral Linkages	<p>Projects/programmes with cross-sectoral considerations. Harnessing of synergies; and Mitigation of adverse impacts from programmes or projects implementation</p>	<p>Check Programmes/projects in development plans with cross-sectoral linkages. Also establish if there is evidence of implementation of proposed measures, i.e Projects implemented by more than one sector/Players irrespective of level of Government (Synergies), or measures put in place to mitigate adverse effects to other sectors from a programme or project implementation</p>	<p>Maximum Score 1</p> <p>1 Point</p>	1	<p>The CIDP cross sector linkages aligns to the county ADPs of each FY (sector based) dependent on the programme/projects within the FY i.e., water and irrigation. CIDP- (MUE/KRA 2.1/003)</p> <p>ADP extracts & letters- MUE/KRA2.3/006</p> <p>Sample of the proposed projects at the ward level extracted from the CIDP with sector inter-linkages. MUE/KRA2.3/007</p> <p>Project Implementation is evidenced on the Annual Progress Reports, ADPs and M&E Reports which demonstrate the sector linkages as per the CIDP.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
							APR Extracts- MUE/KRA2.3/008 Extract of the cross sectoral linkages from the CIDP provided.
		All plans with result matrix with SMART outputs and outcomes indicators	Outputs and outcomes in CSP, CIDPs and ADPs have SMART indicators	Sample projects/programmes in CSP/CIDP and ADP or use the results matrix provided in the plans, or Check the presence of CIDP Indicators handbook – Outcomes and output indicators	Maximum: 1 Point Compliance; 1 Point	1	The CIDP Indicators handbook was provided evidencing the Outcomes, output indicators and thematic areas. MUE/KRA2.3/009.
2.4			ADP submitted on time and conformed to guidelines	a) Annual development plan submitted to Assembly by September 1 st , 2019, in accordance with required format & contents.	Maximum: 1 Point Review version of ADP approved by County Assembly . Ensure that it has the correct structure and format as per relevant guideline	1	The Annual development plan FY 2018/2019, 2019/2020 & 2020/2021 were provided. Forwarding letters of submission of the ADPs to the County Assembly were provided: <i>FY 2019-2020 submitted on 31st August 2018 and received by the CA on 03rd September 2018 (past the required date).</i> <i>FY 2020-2021 submitted on 30th August 2019</i> <i>FY 2021-2022 submitted on 31st August 2022 with no evidence of receipt by the CA.</i> <i>FY 2022-2023 submitted on 1st September 2021.</i> Evidence consistent on the serial no.- MUE/KRA2.3/006 County assembly amendments of the ADP for FY 2019-2020 dated 6 th December 2018 with forwarding letters. MUE/KRA2.4/001.

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					s, and was submitted by September 1 st : 1 point Check the ADP against the PFM Act		
2.5		The linkage between CSP, CIDP, ADP, and Budget	Linkages between the ADP, CIDP and CSP and the budget in terms of costing and activities. (Costing of ADP is within +/- 10 % of final budget allocation)	a) Review the four documents: CSP, CIDP, ADP and the budget. The budget should be consistent with the CSP, CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the approved budget allocation. Sample 10 project across sectors and check that they are consistent with the CIDP, ADP and the Budget.	Maximum: 2 points Linkages and within the ceiling: 2 points	2	The CSP, CIDP, ADP were reviewed linked and consistent to the County Budget from (FY 2018-2022). CSP- MUE/KRA2.5/001. CIDP MUE/KRA2.5/002. ADP- MUE/KRA2.3/006 The total costing of the ADP is within +/- 10% of the approved budget allocation. KDSP Project file on: Value chains, beef farming among other projects were reviewed and consistent to the CIDP, ADP and the project budget. Project files across sectors were also reviewed consistent with the budget, ADP and the CIDP.
2.6	Monitoring and Evaluation	Production of County	a) County C-APR produced.	Check approved C-APR document for the date of submission.	Maximum: 4	4	County Annual Progress Reports FY 2018/2019, 2019/2020 & 2020/2021 submissions were

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
	systems in place and used, with feedback to plans	Annual Progress Report	<p>b) Produced timely by September 1st</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Look at the indicators in the CIDP matrix chap 6)</p> <p>d) Outputs and outcomes in CSP, CIDPs and ADPs have SMART indicators</p>	<p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators (N.B. if results matrix is published separately, not as part of the ADP, the county still qualifies for these points)</p> <p>Sample projects/programmes in CSP/CIDP and ADP or use the results matrix provided in the plans, or</p> <p>Check the presence of CIDP Indicators handbook – Outcomes and output indicators, and verify whether measurement of progress is based on these indicators</p> <p>Check whether the County Has M&E Policy</p>	<p>points.</p> <p>a) and b) C-APR produced by 1st September; 1 point</p> <p>c) C-APR includes performance against CIDP performance indicator s and targets and with result matrix for results and implementation: 2 points.</p> <p>d) Evidence that measure</p>		<p>availed for review (copy of the extracts made). Forwarding letters were provided for submission of the C-APR for FY 2018/2019 & 2019/2020 to the County assembly dated 30th August 2019 and 28th September 2020 respectively. Respective letters & extracts of the report serial no.-MUE/KRA2.3/008</p> <p>The C-APR for FY 2018-2019 informs the 2020-2021 ADP priorities while the C-APR 2019-2020 informs the 2021/2022 ADP priorities.</p> <p>The CIDP Implementation matrix was provided linked to the projects/programmes in the CSP/C-APR. The C-APR also informs the ADP as well.</p> <p>Implementation matrix: MUE/KRA 2.1/004)</p> <p>C-APR: MUE/KRA2.3/008</p> <p>The CIDP Indicators handbook was provided with explanations of Outcomes and output indicators with verification whether measurement of progress is based on the stated indicators.</p> <p>MUE/KRA2.3/009</p> <p>Extracts of the county Monitoring & Evaluation Policy (FY 2020 & 2021) were provided/KRA2.6/001</p> <p>Evidence was provided of the approval by the County Assembly & gazettelement of the 2021 M&E Policy dated 27th May 2022. MUE/KRA2.6/002</p> <p>Updated M&E progress reports were also</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					ment of progress is based on the stated indicators; 1 Point		provided. MUE/KRA2.6/003
2.7		Evaluation of County projects	<p>Evaluation of completed major County projects conducted on an annual basis e.g flagship project, wide outreach, has full impact assessment reports, mid-term reviews, etc.,)</p> <p>Reviews conducted and reports published or disseminated. Evidence of Actioning of the Report recommendations</p>	<p>Review evaluation reports for at least 3 large projects</p> <p>Published reported. Work plans/evidence of activities that implement recommendations emanating from the review reports.</p>	<p>Maximum: 3 points.</p> <p>Evaluation is done for at least three large projects: 1 point</p> <p>Evidence of at least 1 Review done; 1 point</p> <p>Evidence of Published Report;</p>	3	<p>Evaluation reports for at least 3 large projects were availed for review. MUE/KRA2.7/001</p> <p>A brief report was submitted of the problematic issues with projects which require urgent interventions for FY 2020-2021. MUE/KRA2.7/002</p> <p>Project and programme evaluation report was provided for review for FY (2020-2021). (County based) MUE/KRA2.7/003</p> <p>Project status report was provided of a flagship project (Kambu Livestock Stock Yard) on FY 2020-2021 MUE/KRA2.6/003</p> <p>High impact evaluation and pictorial report was provided on enabler projects on connectivity. Project Implementation status report (sub-county based) was provided FY 2020-2021 with track of projects. MUE/KRA2.7/004</p> <p>Two KDSP Project Progress Reports were reviewed and (2) physically visited including:</p> <ul style="list-style-type: none"> a) Makueni County Integrated Grain Processing Value Addition Plant MUE/KRA2.7/005

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					1 point		<ul style="list-style-type: none"> b) Construction of Kwa Kisela Sand dam in Kaiti Sub County MUE/KRA2.7/006 c) Enabler projects on connectivity- (not KDSP related)MUE/KRA2.7/004 d) Makueni produce wholesale market . MUE/KRA2.7/007
2.8		Feedback from the Annual Progress Report to inform development of the subsequent Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR 2019/20 informing ADP 2020/21 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 2 points. Compliance: 2 points.	2	<p>The C-APR informs the ADP.</p> <p>The CAPR FY 2018-2019 is linked to the ADP 2020-2021 to the extent where (CAPR) analyses the challenges (chapter 3 of CAPR)) while the ADP provides action areas and priorities (Chapter 4 (pg 66)on financing))to the challenges.</p> <p>i.e., Challenges from C-APR:</p> <ul style="list-style-type: none"> <i>Overreliance of national revenue transfers</i> <i>Inadequate linkage between policies, plans and budgets</i> <i>Weak M&E System</i> <i>Weak Cross-sectional linkages</i> <i>Crop failure</i> <p>Action areas/strategies priorities from CADP for resource allocation:</p> <ul style="list-style-type: none"> <i>Own Source Revenue</i> <i>External Resource Mobilization</i> <i>M&E System</i> <p>C-APR: MUE/KRA2.3/008 ADP-MUE/KRA2.3/006</p>
C	Key Result Area 3: Human Resource Management Max score: 12 points.						
3.1	Staffing plans	Organization	a) Does the county	Review conformity to approved staffing plan	Maximum	2	Forwarding letter dated 12 th August 2020 was

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	based on functional and organization assessments	al structures and staffing plans	<p>conform to approved staffing plan, with annual targets in staff recruitment?</p> <p>b) Is there clear evidence that the staffing plan is linked to skills/organizational assessment, approved organizational structure/ Authorized establishment (AE)</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Review county organizational/skills assessment</p> <p><i>In future years (after first AC&PA), there has to be evidence that capacity assessment /skills assessments are conducted biennial to get points on (b).</i></p> <p>Targets met within +/- 10 %.</p> <p>Check for Letters, minutes</p>	<p>m 3 points:</p> <p><i>Future ACPAs:</i></p> <p><i>a=1 point,</i></p> <p><i>b = 1 point,</i></p> <p><i>c = 1 point</i></p>		<p>provided from the HRM Department to all chief officers transmitting the HR staffing Plans for their perusal (MUE/KRA 3.1/001).</p> <p>HR Staffing Plans were availed for review for FY 2019(MUE/KRA 3.1/002).</p> <p>The county hereby conforms to the relevant and approved staffing plans, with respective annual targets in recruitment.</p> <p>The staffing plan is also linked to the county organization structure and staff establishment provided for review (January 2019) MUE/BR9/003.</p> <p>A forwarding letter dated 27th March 2019 from County Public Service to HRM was provided of the final county organizational structure and staff establishment which was approved by the cabinet on 29th November 2018 MUE/BR9/002.</p> <p>The annual targets in the staffing plans are hereby met.</p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met.</p> <p><i>-all heads of Departments, units.</i></p> <p><i>-Sample check all staff;</i></p> <p>b) Skills and competency frameworks in place and Job descriptions adhere to these</p> <p><i>- all HodS, heads of units</i></p>	<p>Review job descriptions and recruitment based on JDs and personnel records to match qualifications</p> <p>Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks.</p> <p>Review advertisement, appointment, recruitment and promotion records – How many promotions have taken place in the last two years?</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>=2 points, 1 for JDs and 1 for recruitm</p>	4	<p>Job descriptions (FY 2019) of all departmental heads were provided for review.</p> <p>Sample of Personnel records (with qualifications) were provided of Directors for review that were commensurate to the JDs (MUE/KRA 3.2/001).</p> <p>Competency framework (September 2019) was provided with a forwarding letter provided to all chief officers dated 12th August 2020 transmitting for their perusal (MUE/KRA 3.2/002).</p> <p>The JDs were reviewed and adhering to the competency frameworks.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>and -all staff (sample check)</p> <p>c) Accurate recruitment, appointment and promotion records available</p>		<p>ent based on JDs and personnel records match qualifications = 1 point = 1 point</p>		<p>Sample of appointment letters were provided of directors, KRA heads, and other departmental assistants at the sub-county and ward level with appointment dates reflected on the letters (MUE/BR9/001).</p> <p>An extract was provided of promotion records where during the FY 2020-2021, 186 officers were promoted while during FY 2021-2022, 127 officers were promoted. (Department based) MUE/KRA 3.2/003.</p> <p>Recruitment process documentation was provided of a sample advertisement of an animal health assistant with the relevant qualifications, longlist and shortlist. MUE/KRA 3.2/003.</p> <p>A communication request seeking approval to affect the recruitment process. (Letter dated 7th January 2021). MUE/KRA 3.2/004.</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, annual evaluation. Confirm if appraisal results are linked to promotion/employee recognition (sample records of employees promoted to confirm if it is also linked to performance results)	<p>Maximum score: 5 points.</p> <p>a) Staff appraisal for all staff in place and proof of annual evaluation</p>	2	<p>Sample of a staff performance appraisal report was provided of Job Group J. It's departmental and gives guidance on the agreed performance targets against the expected performance indicators. MUE/KRA 3.3/001.</p> <p>A copy of the 2021-2022 signed staff performance appraisal forms communications with respective supervisors was provided dated 22nd October 2021(respective to several directorates). MUE/KRA 3.3/002.</p> <p>Staff performance appraisal of 2020-2021 and 2021-2022 on appraisals were availed for review.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					n conducted: 1 point.		<p>MUE/KRA 3.3/003). Forwarding letter of the HR Manuals from the HR department to the CS dated 5th November 2018 was provided. MUE/KRA 3.3/004). An extract of the HR Policies and Procedures Manuals (Dec 2017) were provided. MUE/KRA 3.3/005). A forwarding letter of staff performance appraisals on a sample directorate(environment) was submitted to the CS in charge of public service with the list of officers appraised. (Dated 28th October 2021). MUE/KRA 3.3/006). Sample of staff appraisals for staffs per directorates were also availed for review. MUE/KRA 3.3/007). The appraisal results provided linkages to the relevant departmental promotions of the officers (result based).</p>
			b) Performance contracts linked to CIDP/ADP/ Departmental objectives developed, operationalized and evaluated annually for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members , Chief Officers and PCs for the level	1	<p>Records of Signed Performance contracts were provided for the respective departments for FY 2020-2021. MUE/KRA 3.3/008). The performance contracts were evaluated accordingly. They were also aligned and linked to the Departmental objectives. Q1 Performance management report was provided FY 2020-2021. MUE/KRA 3.3/009).</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					below COs in Place: 1 point Performance Contracts evaluated for all cadres above: 1 point		
			c) service re-engineering undertaken in key functional/operational areas to improve service delivery	c) Review re-engineering reports covering at least one service and specific re-engineered function or service area	c) Confirm at least one area/function where Service delivery processes is re-engineered in counties: 1 point	1	An extract of the Re-engineering report was provided on citizen online feedback on the 2019-2020 budget for review. MUE/KRA 3.3/010 . Budget preparatory processes, health, devolution and education matters have been reengineered from the county-ward level.
			d) RRI undertaken for key activities/functional objectives	d) Review RRI Reports/evidence activity target where RRI was applied for a maximum of 100-day period	d) Confirm at least one	1	RRI report (May 2022) was provided for application and commencement from 1 ST April to 1 ST July 2022 to enhance revenue streams to the county. MUE/KRA 3.3/011 .

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					target objective /activity where Rapid Results Initiatives -RRIs launched /undertaken and up-scaled: 1 point		The RRI is required to concentrate on SBP, Liquor licence, development approvals and market entrance fees of the various sub-counties.
D Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: Existence of CE units Dedicated staffing over the last two years and Budget levels in the last two years, Programs planned and implemented, including curriculum,	County Government Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met (Approved Organogram, Appointment letters Budget line Approved annual Civic education work plan Booklets, curriculum), CE &PP Policies/Act	Maximum 3 points CEU fully established with all milestones (a)- (f) complied with 3 points. 2-5 out of the six	3	There is an effective civic education unit in place, and it is efficiently functional. The approved staff establishment and organogram were provided. There are 43 officers in the county under the Devolution Directorate (MUE/KRA 4.1/001). Personnel files were sampled and reviewed and contained key documents including appointment letters (MUE/KRA 4.1/002-006 –file extracts) There is budget line for the department. In FY 2019/2020 the docket was allocated 3,000,000 and in FY 2020/2021 1,500,000 in the budget

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>activities, etc. and</p> <p>Tools and methods for CE outlined.</p> <p>Policies must be approved by the County Assembly</p> <p>Policies must be approved by the County Assembly</p>		<p>milestones (a-e):</p> <p>2 points</p> <p>Only 1 met: 1 point.</p>		<p>((MUE/KRA 4.1/007).</p> <p>There are approved annual civic education work plans; well-structured with a sequence of activities of each Makueni County Cluster Area. Organized public participation forums were planned and carried out for 2019/2020 and 2020/2021 (MUE/KRA 4.1/008).</p> <p>The civic education methods and modalities are well outlined in the training materials (MUE/KRA 4.1/009 and MUE/KRA 4.1/011).</p> <p>The County has developed Makueni County Public Participation Policy, 2021, approved 22nd June 2021 (MUE/KRA 4.1/010)</p> <p>The county has booklets and materials for civic education.</p>
4.2		Counties roll out civic education activities	<p>Evidence of roll-out of civic education activities – (Minimum 10 activities).</p> <p>Minutes/reports/attendance lists</p>	<p>County Government Act, sec. 100.</p> <p>Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.</p> <p>Initiating memos</p> <p>Approvals for the program</p> <p>Attendance lists</p>	<p>Maximum 2 points</p> <p>Roll out of minimum 10 civic education activities: 2 points.</p>	2	<p>The availed information indicates that there are structured engagements with NGOs to advancing civic education. The county has gone ahead to form an umbrella organization; Makueni Local Development Organization (MADET) has been registered to coordinate civic activities.</p> <p>There are initiating memos for civic education, advertisements on national dailies, and corresponding invitation letters to stakeholders (MUE/KRA 4.2/001).</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
							<p>The governor has approved the county unit's programs for FY 2019/20 and FY 2020/21(MUE/KRA 4.2/002).</p> <p>Activities of the unit with the community are backed by attendance registers (MUE/KRA 4.2/002).</p>
4.3	Counties set up institutional structures & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared 14 days before public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p> <p>c) Check for Evidence of outcomes of PP Newspaper cuttings, invoices copies, copies of notices</p>	<p>County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.</p> <p>Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g., reports written, minutes of meetings attended, etc.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b): Compliance: 1 point</p>	1	<p>The county has set up several effective communication channels for use by its staff and the Makueni citizens e.g., an Ene F.M. radio. Targeted Bulk SMS, official social media handles, advertisements on the local dailies, Kenya gazette and the county website (MUE/KRA 4.3/001).</p> <p>The county website is user friendly and has quite a number of services and information readily accessible (https://www.makueni.go.ke)</p> <p>The county has a designated focal person in place: the Director Governance, Liaison and Communication who also happens to run the governor's Facebook account which is one of the avenues of communicating with the citizens (MUE/KRA 4.3/002).</p> <p>Public participation forums are frequently held, minutes and attendance registers kept (MUE/KRA 4.2/001 and MUE/KRA 4.2/002).</p> <p>There is documented evidence of communication e.g., Adverts in the dailies,</p>

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							gazette notices, Transcribed Radio advertisements, Bulk SMSs (MUE/KRA 4.3/001 and MUE/KRA 4.3/003).
4.4		Participatory planning and budget forums held	Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. Mandatory citizen engagement /consultations held beyond the budget forum, (i.e., additional consultations) Representation: meets requirements of PFMA (Section 137) and stakeholder mapping in public participation guidelines issued by MoDP. e.g., lists of attendance have a governor, CECs, NGOs, Professional bodies, etc. Evidence that forums are structured (not just unstructured discussions) Evidence of input from the citizens to the plans,	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that the representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens	Maximum 3 points All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	3	The county has one of the most organized and effective public participation structures present upwards from its 3643 villages to its 377 area clusters, 30 wards, 6 sub counties to the county (MUE/KRA 4.4/001). There is a backstopping structure for budgetary planning and an effective feedback mechanism that provides feedback to the community on the decisions of their resolutions (MUE/KRA 4.4/002). There is adequate representation during public participation forums (MUE/KRA 4.4/006). There are county reports on public participation and civic education forums e.g., the one on the constitution of Kenya amendment bill 2020 prepared by the directorate of public participation and civic education (MUE/KRA 4.4/003). An advert for it was placed on the website, the radio and bulk SMSs sent. There is an attendance register and a report. The mandatory citizen engagement must be held under different recognized forums including virtual meetings e.g., Zoom (during Covid 19 restrictions) (MUE/KRA 4.4/004). There are work plans in place and schedules for

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			e.g. through minutes or other documentation Feed-back to citizens on how proposals have been handled.				<p>each cluster area. Feedback is structurally collected, and reports developed. The feedback is then shared back to the community (MUE/KRA 4.4/005).</p> <p>The citizenry is provided with feedback in an organized public forum and their representatives append signatures signaling satisfaction before any developments commence. e.g., the community feedback for the approved budget for the year 2019/2020 dated 15th September 2019 (MUE/KRA 4.4/002 and MUE/KRA 4.4/007).</p> <p>There are feedback tools developed by the directorate of public participation and civic education (participatory development). As documented for 2018/2019 (MUE/KRA 4.4/002).</p> <p>The community feedback report on FY 2020/2021 budget and county annual progress report 2020 developed and forwarded by the director Public Participation and Civic Education dated 27/01/2021 consist of the evidence of formalized activities (MUE/KRA 4.4/007)</p>
4.5.		Citizens' feedback	Citizens feedback on the decision made from citizen engagement forums or the findings from the C-APR/implementation	Review records of citizen's engagement meetings communicating the decisions made from the public inputs. Evidence provided e.g. A documented response to citizen or Review records of citizen's engagement meetings on the findings of the	Maximum points : 1 Point Compliance : 1	1	There is evidence of feedback to the citizens in the County Annual Progress Report incorporating their inputs made during public participation forums (MUE/KRA 4.5/001)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			status report. Evidence of citizens satisfaction	C-APR.	point.		
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county webpage, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1 st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28 th Feb 2018 passed by the county assembly iii)Financial statements or annual budget execution report iv)Audit reports of financial statements v)Quarterly budget progress reports or other reports documenting project implementation and budget execution during each quarter vi)Annual progress reports (C-APR) with core county indicators vii)Procurement plans and awards of contracts	PFM Act sec 131. County Act, sec. 91. Review county webpage to see if copies of each document are available at the time of self-assessment (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points : 5 Points 9 documents available : 5 points 7-8documents available : 4 points 5-6 documents available : 3-4 documents available	4	County Budget Review and Outlook Paper-Availed (2014-2021) County Fiscal Strategy Paper- Available (2016-2022) Financial statements or annual budget execution report -available Audit reports of financial statements -Available Quarterly budget progress reports or other reports documenting project implementation and budget execution during each quarter availed. Annual progress reports (C-APR) with core county indicators -availed. Procurement plans -2016-2017 & 2018-2019 availed. Annual Capacity & Performance Assessment results for FY 2017/18-availed County citizens' budget availed. Awards of contracts-2018-2019 availed. Website: https://makueni.go.ke/reports/(MUE/BR6/001) However, the following documents were unavailable at the county website: Procurement plans -2017/ 2018. Annual Capacity & Performance Assessment results for FY 2016/17 and 2018/2019 Awards of contracts- FY 2016/2017 and

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			viii)Annual Capacity & Performance Assessment results for FY 2016/17 and 2017/18 and 2018/2019 County citizens' budget		: 2 points 1-2 documents available : 1 point 0 documents available: 0 points.		2017/2018
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national Gazette or county website, and similarly for the legislation passed within the FY 2019/2020 and FY 2020/21	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	2	The bills introduced by the county assembly were available on the county website via the link: http://makueni.go.ke
E	Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects	Sample min 10 larger projects from minimum 3 departments/sectors. Note: KDSP Investment Projects MUST be among the Sampled	Maximum 4 points More	4	M&E Progress reports were availed of the sampled projects: a) Makueni County Integrated Grain Value Addition Plant-KDSP related-Project sum is 210,000,000 where 168,000,000 has been spent

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
	n	plan implemented	<p>(Quarterly project reports, certificate of completion)</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p>	<p>Average implementation progress across sampled projects.</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> <ul style="list-style-type: none"> - CoB reports, - Procurement progress reports, - Quarterly reports on projects, - M&E reports etc. <p>MOV</p> <ul style="list-style-type: none"> -Project Implementation register (Completed) -Certificate of completion -Timelines 	<p>than 90 % implemented: 4 points</p> <p>80-90 %: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Less than 60 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded. An extra point will be</p>		<p>on the project. MUE/KRA 2.7/ 005</p> <p>b) Construction of Kwa Kisela Sand dam in Kaiti Sub County- KDSP related-project sum is 13,666,933.35 where 11,694,682 was spent on the project. MUE/KRA 2.7/006</p> <p>c)Makueni wholesale market MUE/KRA 2.7/007</p> <p>Relevant documentation availed.</p> <p>A brief report was submitted of the problematic issues with projects which require urgent interventions for FY 2020-2021. MUE/KRA2.7/002</p> <p>Project and programme evaluation report was provided for review for FY (2020-2021). (County based) MUE/KRA2.7/003</p> <p>KDSP Progress brief Implementation report of Level 2 provided of 13th June 2022. MUE/BR7/001</p> <p>Project status report was provided of a flagship project (Kambu Livestock Stock Yard) on FY 2020-2021 MUE/KRA2.6/003</p> <p>Project Implementation report was provided FY 2020-2021 with track of projects. MUE/KRA2.7/004.</p> <p>Two KDSP Project Progress Reports were reviewed and (2) physically visited including:</p> <ul style="list-style-type: none"> a) Makueni County Integrated Grain Processing Value Addition Plant MUE/KRA2.7/005 b) Construction of Kwa Kisela Sand dam in Kaiti Sub County MUE/KRA2.7/006 c) Enabler projects on connectivity- (not

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
					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)		KDSP related)MUE/KRA2.7/004 d) Makueni produce wholesale market . MUE/KRA2.7/007
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance	Percentage (%) of projects implemented within budget estimates (i.e., +/- 10 % of	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.	Maximum 4 points	4	Most Projects were implemented according to the estimates as guided by the procurement plans. MUE/BR8/001 and soft copy - MUE-KRA1.1-1.3)

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
		with the cost estimates	estimates). Project Completion Certificates	<p>Note: KDSP Investment Projects MUST be among the Sampled</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. M&E reports</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p> <p>MOV - Bill of Quantities - Payment schedules - Completion certificates</p>	<p>More than 90 % of the projects are executed within +/5 of budgeted costs: 4 points</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Less than 60 %: 0 points.</p>		<p>MUE/KRA2.7/002 Project and programme evaluation report was provided for review for FY (2020-2021). (County based) MUE/KRA2.7/003 Project status report was provided of a flagship project (Kambu Livestock Stock Yard) on FY 2020-2021 MUE/KRA2.6/003 Project Implementation report was provided FY 2020-2021 with track of projects. MUE/KRA2.7/004. KDSP Progress brief Implementation report of Level 2 funds provided of 13th June 2022. MUE/BR7/001 Two KDSP Project Progress Reports were reviewed and (2) physically visited including: a) Makueni County Integrated Grain Processing Value Addition Plant MUE/KRA2.7/005 b) Construction of Kwa Kisela Sand dam in Kaiti Sub County MUE/KRA2.7/006 c) Enabler projects on connectivity- (not KDSP related) MUE/KRA2.7/004 d) Makueni produce wholesale market . MUE/KRA2.7/007</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3	Maximum 1 point	1	Project files were availed against the budget which have a budget for maintenance. Some projects sustainability plans have maintained themselves with a budget from the

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	mainten ance budget is more than 5 % of the capital budget and sample projects catered for in terms of mainten ance allocatio ns for 2-3 years after. Complia nce in 3-4 projects. 1 point.		county that is in line with the budget. CIDP- (MUE/KRA 2.1/003) ADP extracts & letters- MUE/KRA2.3/006
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximu m points: 4 points Above 90 % of	4	Environmental and social audits are conducted accordingly. Nine project files were sampled and found to contain audit reports for compliant with environmental and social safeguard guidelines (MUE/KRA 5.4/001).

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>ESS compliance reports</p> <p>Social Risk management Actions plans</p>		<p>sample done in accordance with the framework for all projects:</p> <p>4 points 80-89 % of projects:</p> <p>3 points 70-79 % of projects:</p> <p>2 points 60 – 69 % of projects:</p> <p>1 point Below 59%: 0 points</p>		<p>There is also recommendation for audit for a county project that has finished 24 months as stipulated in the EIA license (MUE/KRA 5.4/002)</p>
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	<p>Relevant safeguards instruments Prepared:</p> <ul style="list-style-type: none"> - Environmental and Social Management Plans, - Environmental Impact Assessment, 	<p>Sample 5-10 projects</p> <p>MoV</p> <p>EIA Registers of projects showing status.</p> <p>EIA Reports</p> <p>ESMP/EMP/SMP</p> <p>RAP Reports</p>	<p>Maximum points: 4 points</p> <p>Above 90 % of sample</p>	4	<p>Makueni County Directorate of Lands, Urban Development, Environment and Climate Change has the relevant safeguards instruments prepared, including ESMP/EMP, /SMP/SPR and EIA reports and licenses as per the availed documentary evidence (MUE/KRA5.5/001, MUE/BRA10/003, MUE/BRA10/004,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			<p>- RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case where screening has indicated that this is required.</p> <p>All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions form part of the contract.</p>	EIA licenses or exemption letters.	<p>done in accordance with the framework for all projects: 4 points 80-89 % of projects: 3 points 70-79 % of projects: 2 points 60 – 69 % of projects: 1 point Below 59%: 0 points</p>		<p>MUE/BRA10/005, and MUE/BR10/006)</p> <p>The Directorate ensures compliance with environmental and social safeguards during project implementation by the county, national government, and private proprietors as per the evidence provided (MUE/KRA 5.5/002 and MUE/KRA 5.5/003)</p>
5.6	Devolved Environmental Functions mainstreamed in Counties' Operations	Counties efficiently and effectively implement Devolved Environmental Functions	<p>a). Functional and operational Environmental and Social Safeguards Units in place</p> <p>b). Counties Trained on the implementation of Devolved Environmental Functions</p>	<p>Approved Organogram, Approved Terms of reference for the Units, Staff Appointment letters, Approved Budget line, Approved operational policies and plans</p> <p>Training programs, Training reports with list of participants</p>	<p>Maximum points : 3 points</p> <p>Compliance; 1 point</p>	2	<p>Makueni County has functional and operational environmental and social safeguards units in place. An approved organogram and appointment letters for environmental focal person and environmental officers were availed (MUE/BRA10/001 and (MUE/BRA10/002)</p> <p>An approved budget line was also provided</p>

No.	Priority Outputs	Performance Area	Performance Measure (Indicators)	Means of Verification and Issues to Check	Scoring	Score	Detailed Assessment Findings
			c). Environmental Plans integrated in County Plans as required under County Government Act (Section 104(2) and 110(2)(6)) County Integrated Development Plans (CIDPs) and County Spatial plans (CSP) subjected to Strategic Environmental Assessment (SEA)	SEA Reports	1 point 1 point		(MUE/BRA10/011) Staff in the directorate have been trained as evidenced by availed evidence including, Basic Enforcement Course undertaken on 2 nd -7 th November 2020 (MUE/KRA5.6/001) There is a Makueni County Environment and Climate Policy 2021, which was availed (MUE/KRA5.6/002) The county has a Draft Environment Action Plan 2018-2022 (MUE/KRA5.6/003) The county has a draft Climate Change Action Plan 2018-2022 (MUE/KRA5.6/004)
					Total Maximum Score: 100 points.	89	

3.3 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

Table 8: Summary of Capacity Building Requirements

KRA	CAPACITY BUILDING REQUIREMENTS
KRA 1: Public Financial Management;	<p>Enhancement of the own-source revenue collection</p> <p>Enhancement of capacity to comprehensively address prior year audit issues to ensure reduction of the value of audit issues as a percentage of the revenue</p> <p>Enhancing capacity to ensure timely submission of all procurement reports to the PPRA and proper documentation</p>
Key Result Area 2: Planning and M&E	Enhancing capacity to ensure timely review of completed projects, documentation, reporting, and implementation of the recommendations
Key Result Area 3: Human Resource Management	Induction of HRM Team on relevant HR Plans and policies
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i>	Enhancement of the civic education methods and modalities to improve effectiveness and outcomes
Result Area 5. Investment implementation & social and environmental performance	Enhancing the effectiveness of the County Environment Committee by gazetting and capacity building it

3.4 CHALLENGES HIGHLIGHTED BY THE COUNTY IN THE ASSESSMENT

1. Delays in approvals of relevant documentation by the MODA.
2. Delays in release of funds/grants to the counties hindering timely execution of projects

3.5 RECOMMENDATIONS

1. The Ministry should increase the allocation to counties to enable them to continue supporting the county citizens
2. The Ministry (MODA) should fast track approvals submitted by the counties to enable compliance against various statutes.
3. The ministry should observe timely disbursement of funds to the counties.
4. The Ministry should empower counties to fast track their own bills for execution of various programmes.

3.6 PHYSICAL PROGRESS

Table 9: Physical progress of Projects

	ACTIVITY/PROJECT	PLANNED TIMING FROM ___ TO /MONTHS	ASSESSMENT OF PROGRESS (DELAYED/ON SCHEDULE/AHEAD/OF SCHEDULE)	ESTIMATED % OF COMPLETION	COMMENTS
1.	Makueni Integrated Grain Value Addition Project	29 Months	Project is ongoing	70%	The project is still ongoing but has been commissioned.
2.	Construction of kwa Kisela Water Project-Ukia Ward (sand dam)	6 months	Complete	100%	Project completed & commissioned.
3.	Veterinary Ambulatory clinic		Complete		

4.0 ACKNOWLEDGEMENT OF SUMMARY PRELIMINARY ASSESSMENT FINDINGS BY COUNTY AUTHORISED REPRESENTATIVE

The Office of the _____ on behalf of the County Government of Makueni acknowledges the receipt of this report and the contents thereof as the true findings of the Full Annual Assessment carried out on day of June 2022

Name:

Position:

Title:

Signature.....

County Official Stamp

ACAL Team Leader

Name:

Signature.....

Date.....

5.0 ANNEXES

5.1 SIGNED ATTENDANCE LISTS

REGISTRATION FORM **ACAL**


PROJECT	KENYA DEVOLUTION SUPPORT PROGRAMME	DATE	13 th June 2022	
AGENDA	ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT-Opening Meeting	COUNTY	MAKUENI COUNTY	

No	Name	Designation	Email	Phone Number	Signature
1	Kivutha Kiwanda	Governor		071309312	
2	Fidel Muenia	PO	mueniafidel@gmail.com	0719155444	
3	Jacinta Mwangi	PRO-SPIER	jacinta@gmail.com	070581942	
4	Richard Mwangi	Budget officer	richardmwangi@gmail.com	073581770	
5	Zipporah Wambui	DPPCE - KDSP FP	zpprhwambui@gmail.com	072579273	
6	Daniel Sunzu	Director Quality	daniel.sunzu@makueni.go.ke	0712556359	
7	Christopher M. Yulu	DCPPR & Ag. COS	yulucm@yahoo.com	0721798012	
8	KEENEDEY MUTHARA	Ag. DFBJ	kenmuthara@gmail.com	0724576721	
9	Amos K. Bitui	S. Economist	amosbitui@gmail.com	072127022	
10	Jeremiah M. Mutunga	Budget officer	jeremiahmutunga26@gmail.com	0718409316	











REGISTRATION FORM						ACAL
No	Name	Organization	Position	Phone Number	Signature	
11	Maluku Waema	Makueni County Integrated Crop and Value Addition Plant	Plant Manager	0720694913		
12	Jackone Komuro	Makueni County Environmental Commission	Environmental Compliance Officer	07994633		
13	CORNELIUS NGOME	Makueni County Water & Sanitation	County Water Eng	071066443		dan
14	Dominic Kiwa	Makueni County Water & Sanitation	Sub County Chief Engineer	0708775665		
15	Samans Malay	Govt of Makueni County	Ag. C.O Water	0724117533		
16	Charles Mulingu	GMC	As Director NGB PPE officer	0720856286		
17	David Kimani	GMC	SCMO - Department of Agriculture	0722-834446		
18	Reuben M. Kimes	GMC	DIT LED-Dev.	0721602339		
19	George Kamani	GMC	Ag. Director Revenue	0725934480		
20	Muthoka Wambua	GMC	Senior Accountant	0725703004		
21	Shadrack Makeni	GMC	Assessor	0723111982		
22	Duke Mosema	ACAL				

REGISTRATION FORM						ACAL
No	Name	Organization	Position	Phone Number	Signature	
11	Judy Mungu	ACAL PM - ACPA Assesment Support	judy.mungu@acal.co.ke	071119433		
12						
13						
14						dan
15						
16						
17						
18						
19						
20						

REGISTRATION FORM



PROJECT	KENYA DEVOLUTION SUPPORT PROGRAMME	DATE	15 th JUNE 2022
AGENDA	ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT-Closing Meeting	COUNTY	MAKUENI COUNTY

No	Name	Designation	Email	Phone Number	Signature
1	Rael Muthoka	Ag-CS	rael.muthoka@makueni.go.ke	0721 573 224	
2	Zippah Wambua	KOSP Trial Assn	zippahwambua@pau.co.ke	072157575	
3	Amos K Bwain	Senior Economist	Amosbwain@gmail.com	0722576161	
4	JOSHUA M. KIKLU	Rep. Co Water	kusukulu@gmail.com	0726 627661	
5	Kelvin Mutua	Environment officer	kingomutua@gmail.com	0717639113	
6	Jackuno Karama	Environment officer	jackunokarama@gmail.com	0719426315	
7	MICHAEL M. MATHIA	I. Auditor	mmmathia99@gmail.com	0721446329	
8	KENNEDY M MUTHAMA	Ag. DEAS	kenmuthama05@gmail.com	0724596721	
9	DANIEL SENZA	Director - Audit	daniel.senza@banking.co.ke	0724566355	
10	Duke Moima	Assessor	duke.moima@gmail.com	072311982	

change the game

5.2 ASSESSMENT PROGRAMME

TIME	ACTIVITY	PARTICIPANTS
DAY 1		
0800-830	Courtesy calls on the Governor/Deputy Governor County Secretary or representative	KDSP TECHNICAL TEAM LEADERSHIP & ACAL
830-0900	Entry meeting	KDSP TECHNICAL TEAM, ACAL & ASSESSEES
0900-1030	Documents Review and Information Gathering	KDSP TECHNICAL TEAM, ACAL & ASSESSEES
1030-1100	HEALTH BREAK	
1100-1300	Documents Review and Information Gathering	KDSP TECHNICAL TEAM, ACAL & ASSESSEES,
1300-1400	HEALTH BREAK	
1400-1630	Documents Review and Information Gathering	KDSP TECHNICAL TEAM, ACAL & ASSESSEES,
1630-1700	HEALTH BREAK	
DAY 2		
0830-1100	Documents Review and Information Gathering	KDSP TECHNICAL TEAM, ACAL & ASSESSEES
1100 - 1130	HEALTH BREAK	
1130- 1300	Assessors` Review Meeting (Summary Preliminary report development)	ACAL
1300- 1400	HEALTH BREAK	
1400-1500	Exit meeting	KDSP TECHNICAL TEAM, ACAL & ASSESSEES

Assessors Requirements:

- Working office space
- Photocopying and printing services
- Meeting room with projector/ screen

Statement of confidentiality

The information gathered by the assessor shall be treated

5.3 MEETING AGENDA

5.3.1 ENTRY MEETING AGENDA

1. Introductions and registration
2. Governors' / representative welcome remarks
3. Overview of the KDSP programme (Background, objectives, processes and arrangements)
4. Assessment objectives and process
5. Confirmation of the assessment timetable and project documentation
6. Confirmation of Roles
 - County: [Process, obligation and confirmation of resource personnel]
 - ACAL: [Process and obligation]
7. Communication and feedback channels
8. Confirmation of requested resources and facilities [meeting room, Evidence)
9. Confidentiality
10. Confirmation of the arrangements for the Day 2 exit meeting

5.3.2 EXIT MEETING AGENDA

1. Registration
2. Thank the County Government and KSDP Technical Committee
3. Recap the assessment process and objective
4. Presentation of the Summary Preliminary Findings of the Assessment
 - Basic requirements
 - Performance measures
 - Weakest performance
 - Key capacity requirements
5. Responses and comments
6. Expected actions and timelines (responsibility, channel and dates for follow up)
7. Signing of the summary Preliminary Report
8. Governors/ Governor`s representative comments and closure

5.4 CHECKLIST FOR BASIC REQUIREMENT 7 – 25 COUNTIES

SECTORAL INVESTMENTS CHECKLIST FOR THE 25 COUNTIES FY 2017/18 and FY 2018/19

COUNTY.....MAKUENI.....DATE.....25TH June 2022.....

SNo.	REQUIREMENT/CRITERIA (PAD pg 125)	PROJECT 1	PROJECT 2	PROJECT 3
		Project Name:	Project Name:	Project Name:
		Makueni Integrated Grain Value Addition Project	Construction of kwa Kisela Water Project-Ukia Ward (sand dam)	Construction and equipment of cold storage facilities
1.	A proposed project must be drawn from the approved County Integrated Development Plan and included in the Annual Development Plan and Annual Development Budget.	YES	YES	YES
2.	A project description/report of the proposed investment must be submitted to the NEMA office at the County level for review and advice/clearance.	YES	YES	YES
3.	As required, a project report, that may include a resettlement action plan and an environmental and social management plan must also be submitted to NEMA in cases where land take or relocation is likely to occur.	YES	YES	YES
4.	The proposed project will not be financed from CPG funds if according to NEMA it requires the preparation of a full Environmental Impact Assessment (EIA) and an Environmental	YES	YES	YES

SNo.	REQUIREMENT/CRITERIA (PAD pg 125)	PROJECT 1	PROJECT 2	PROJECT 3
		Project Name:	Project Name:	Project Name:
		Makueni Integrated Grain Value Addition Project	Construction of kwa Kisela Water Project-Ukia Ward (sand dam)	Construction and equipment of cold storage facilities
	Management Plan prior to NEMA awarding an environmental license to the project			
5.	<p>The proposed project will not be eligible for financing if it is likely to result in the relocation of more than 200 people.</p> <p>For all investments, the country systems for land acquisition must be followed, including the preparation and full implementation of a resettlement action plan (RAP). On public lands, occupants or encroachers will have to be fully compensated for losses of assets and their livelihoods restored before the proposed projects could become eligible</p> <p>In exceptional cases, where the county deems the investment to be critical, a project may be financed from the C&P Grant if unanimous consensus has been achieved with all people to be affected or displaced by the proposed investment. Furthermore, there should be proof/evidence that there has been a broader public consultation and engagement of all the relevant land acquisition institutions, and also that land take is in accordance with the legal framework on land acquisition in Kenya</p>			

SNo.	REQUIREMENT/CRITERIA (PAD pg 125)	PROJECT 1	PROJECT 2	PROJECT 3
		Project Name:	Project Name:	Project Name:
		Makueni Integrated Grain Value Addition Project	Construction of kwa Kisela Water Project-Ukia Ward (sand dam)	Construction and equipment of cold storage facilities
6.	<p>KDSP investments will be implemented on communal land only when broad consensus and consultation is demonstrated to have taken place with affected communities unanimously agreeing to have the land used for that investment without compensation. In such cases, the consultations would have to be properly documented, including an attendee list, dates, photos, minutes of meetings, issues raised, agreements reached, mode of consensus building, etc.</p> <p>Any agreements of land gift should be endorsed by all and better still thumb printed or signed.</p>			
7.	All public, private or communal land identified and determined to have issues related to historical injustices (e.g., historical claims over those lands) will be ineligible for implementing a KDSP investment			
8.	Finally, the grant cannot be used for salary costs of regular staff and activities related with micro-credits, loans and financing schemes.			

5.5 CHECKLIST FOR BASIC REQUIREMENT 10

SOCIAL AND ENVIRONMENTAL SAFEGUARDS (GRANT MANUAL PG33)

COUNTY.....MAKUENI..... DATE.....25/06/2022.....

To ensure that all social and environmental safeguards have been complied with, counties are requested to complete the following checklist for all projects that will receive funding from the C&P Grants:

S No.	REQUIREMENT/CHECKLIST	PROJECT 1	PROJECT 2	PROJECT 3	PROJECT 4	PROJECT 5	PROJECT 6	PROJECT 7	PROJECT 8
		Makueni Grain Value Addition Plant at Makindu	Makueni Produce wholesale Market at Emali	Makueni Cold Storages Project	Kwa Kisela Sand Dam Water Project in Ukia Ward	Ngwani Sand Dam Water Project in Tulimani Ward	Isuuni Drift Water Project	Mikuyu 2 Water Project in Kasieku Ward	Kwa Kamusa Water Project in Kee Ward
1.	Has the project been drawn from the CIDP? o If yes, continue to step 2	YES	YES	YES	YES	YES	YES	YES	YES
2.	Has a project description been submitted to NEMA? o If yes, continue to step 3	YES	YES	YES	YES	YES	YES	YES	YES
3.	Has NEMA instructed the county that a project report is required? o If yes, proceed to step 4 If no, proceed to step 5	YES	YES	YES	YES	YES	YES	YES	YES
4.	Has NEMA approved the project on the basis of the project report, has	YES	YES	YES	YES	YES	YES	YES	YES

S No.	REQUIREMENT/CHECKLIST	PROJECT 1	PROJECT 2	PROJECT 3	PROJECT 4	PROJECT 5	PROJECT 6	PROJECT 7	PROJECT 8
		Makueni Grain Value Addition Plant at Makindu	Makueni Produce wholesale Market at Emali	Makueni Cold Storages Project	Kwa Kisela Sand Dam Water Project in Ukia Ward	Ngwani Sand Dam Water Project in Tulimani Ward	Isuuni Drift Water Project	Mikuyu 2 Water Project in Kasieku Ward	Kwa Kamusa Water Project in Kee Ward
	NEMA instructed that a full EIA is required, or has NEMA rejected the project? o Project approved on basis of project report, proceed to step 5 o Project requires full EIA – project cannot be financed from C&P Grant o Project rejected – project cannot continue								
5.	. What type of land is affected? o If private land, proceed to step 6 o If communal land, proceed to step 8 o If public land, proceed to step 9								
6.	Will the project displace more than 200 people? o If yes, proceed to step 7 o If no, project can be funded from								

S No.	REQUIREMENT/CHECKLIST	PROJECT 1	PROJECT 2	PROJECT 3	PROJECT 4	PROJECT 5	PROJECT 6	PROJECT 7	PROJECT 8
		Makueni Grain Value Addition Plant at Makindu	Makueni Produce wholesale Market at Emali	Makueni Cold Storages Project	Kwa Kisela Sand Dam Water Project in Ukia Ward	Ngwani Sand Dam Water Project in Tulimani Ward	Isuuni Drift Water Project	Mikuyu 2 Water Project in Kasieku Ward	Kwa Kamusa Water Project in Kee Ward
	C&P Grant								
7.	Has unanimous consensus been achieved with all people to be displaced, and has there been a public consultation, and engagement of all the relevant land acquisition institutions and in accordance with the legal framework on land in Kenya? <i>o If yes, project can be funded from C&P Grant</i> <i>o If no, project cannot be financed from C&P Grant</i>								
8.	Has broad consensus and consultation been demonstrated to have taken place with affected communities unanimously agreeing to have the land used for								

S No.	REQUIREMENT/CHECKLIST	PROJECT 1	PROJECT 2	PROJECT 3	PROJECT 4	PROJECT 5	PROJECT 6	PROJECT 7	PROJECT 8
		Makueni Grain Value Addition Plant at Makindu	Makueni Produce wholesale Market at Emali	Makueni Cold Storages Project	Kwa Kisela Sand Dam Water Project in Ukia Ward	Ngwani Sand Dam Water Project in Tulimani Ward	Isuuni Drift Water Project	Mikuyu 2 Water Project in Kasieku Ward	Kwa Kamusa Water Project in Kee Ward
	that investment without compensation? o <i>If yes, project can be funded from C&P Grant</i> o If no, project cannot be financed from C&P Grant								
9.	Is the land contested by communities in relation to historical Kenya injustices? o If yes, project cannot be funded from C&P Grant o <i>If no, project can be financed from C&P Grant</i>	NO	NO	NO	NO	NO	NO	NO	NO

5.6 CHECKLIST FOR PERFORMANCE MEASURE 1.15

SNO	PROJECT DESCRIPTION	PROCUREMENT PLAN	PROCUREMENT METHOD	PROCUREMENT THRESHOLD	ADVERTISEMENT/ QUOTATION	EVALUATION COMMITTEE REPORT	COMMENTS
1.	Construction and equipping of a post harvesting facility (Cold room pack house) at Kalongo, Kilungu Ward in Kaiti Sub County		Open		Advertised		The project was under KDSP level 2 grants. It was within the procurement plan and adhered to the procurement method and threshold. The evaluation report was complete and duly signed by all the committee members
2.	Building works for grain processing plant at Makindu		Open		Advertised		The project was under KDSP level 2 grants and met the procurement requirements as per the availed and assessed project file.
3.	Construction of a boundary wall at Makindu		Open		Advertised		The project was under KDSP level 2 grants. It was within the procurement plan and was procured through open tender and met the procurement threshold. The evaluation report was complete and signed by all committee members.
4.	Water project for Makueni County integrated value addition programme		Open		Quotation		The project was within the procurement plan. It complied with the procurement method and threshold. The reviewed project file was also complete.
5.	Environmental Impact Assessment for Makueni County Integrated Grain Value Addition Program		Open		Advertised		The project was under KDSP level 2 grants and within the procurement plan. It met the procurement requirements including, procurement method, threshold, complete evaluation report, as per the availed assessed project file.

5.7 LIST OF DOCUMENTARY EVIDENCE COLLECTED FROM THE COUNTY

SNO.	DESCRIPTION	REFERENCE
1.	Consolidated Capacity Building Plans 2018/19 and 2019/20	MUE/BR1/001
2.	Correspondence from County to MODA submitting the consolidated CB plans 2018/19 and 2019/20	MUE/BR1/002
3.	Revised CB plans 2018/19 for implementation in 2020 and the approval letter from MODA for implementing the CB plan	MUE/BR1/003
4.	Forwarding letter by the Makueni County DATED 23 March 2021 to MODA on amended CB plans towards COVID-19 Interventions	MUE/BR1/004
5.	Approval of the Capacity Building plan FY 2020/21 by MODA dated 15 th April 2021	MUE/BR1/005
6.	Forwarding letter was provided dated 31 st August 2021 from the CGM to MODA submitting the Implementation reports, incorporating Asset register, training register, SOE and SPA	MUE/BR2/001
7.	Capacity building plans implementation reports and SOE	MUE/BR2/002 MUE/BR3/001-sofy copy
8.	Updated training register	MUE/BR2/003
9.	KDSP asset register	MUE/BR2/004
10.	Special purpose account for KDSP	MUE/BR2/005
11.	Financial statements for financial year 2019/2020 (extracts and soft copy)	MUE/BR4/001 – Extract Soft copy folder MUE-BR4- 001 and 002
12.	Financial statements for financial year 2019/2020 (extract and soft copy)	MUE/BR4/002 – Extract Soft copy folder MUE-BR4- 001 and 002
13.	The report of the Auditor General for the Financial year ending 30 June 2019 (FY 2018/19)	MUE/BR5/001
14.	The report of the Auditor General for the Financial year ending 30 June 2020 (FY 2019/20)	MUE/BR5/002
15.	CSP, CIDP, Annual Development Plan (for FY 2019/20 and FY 2020/21) and budget (for FY 2019/20 and FY 2020/21) provided with the relevant approvals. The documents were also available at the county website. (Extract provided). https://makueni.go.ke/ .	(MUE/BR6/001)
16.	Physical progress brief Implementation report was provided tracking the level of implementation	MUE/BR7/001
17.	Approvals of the Level 2 Investment projects of correspondences from MODA dated 7 th March 2022 to Makueni County.	MUE/BR7/002
18.	Evidence of Level 2 Statement of expenditure.	MUE/BR7/003

SNO.	DESCRIPTION	REFERENCE
19.	Copies of consolidated procurement plans FY 2020/21 and 2019/20	MUE/BR8/001
20.	Appointment letters were provided of the following officers with the respective appointment dates: <i>a. Procurement officer-31st March 2014</i> <i>b. Accountant- 16th May 2016</i> <i>c.Focal Environmental officer-30th March 2022</i> <i>d.Social Safeguards officer (participatory development coordination officer)-12th January 2021</i> <i>e.M &E officer-13th April 2016</i> <i>f. Director HRM&D-21st May 2014</i>	(MUE/BR9/001)
21.	A forwarding letter dated 27 th March 2019 from County Public Service to the HRM was provided of the final county organizational structure and staff establishment which was approved by the cabinet on 29 th November 2018.	MUE/BR9/002
22.	The staff organization structure was provided extracted from the county organizational structure and staffing report (January 2019).	MUE/BR9/003
23.	Forwarding letter dated 10th August 2021 was provided from the County Public Service to the CECMs & Cos requesting for review & approval of departmental organograms.	MUE/BR9/004
24.	Organogram for the Department of Lands, Urban Development, Environment, and Climate Change	MUE/BR10/001
25.	Appointment letters for officers in the environmental and social safeguards and their TORs	MUE/BR10/002
26.	Environmental and social screening checklists	MUE/BR10/003
27.	NEMA certification / Licenses	MUE/BR10/004
28.	Acknowledgement letters for summary project reports	MUE/BR10/005
29.	Land agreements	MUE/BR10/006
30.	Gazette notice for the appointment of County Environment Committee	MUE/BR10/007
31.	County Environment Committee activities, trainings, meetings, minutes, and reports	MUE/BR10/008
32.	Environment Committee operating procedures	MUE/BR10/009
33.	Environment Committee trainings	MUE/BR10/010
34.	Dedicated budget line for the operations of the Environment Committee (Contained in the departmental budget	MUE/BR10/011

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SNO.	DESCRIPTION	REFERENCE
35.	Screenshot extracts from the county website on Automation of GRM/ Complaints processes on questions and responses.	MUE/BR11/001
36.	A forwarding letter on interdepartmental grievances lodged for resolution. (Programme based) dated 24 th September 2020.	MUE/BR11/002
37.	A Communication letter on Internal GRMs(interdepartmental) dated 8 th June 2020.	MUE/BR11/003
38.	Communication on stakeholder engagements & public participation.	MUE/BR11/004
39.	A circular communication provided on a report on Capacity building on GRM on departmental heads submitted on 4 th February 2021 with Attendance registers were also provided.	MUE/BR11/005
40.	Grievance Redress Mechanism (September 2020).	MUE/BR11/006
41.	Grievance Redress Mechanism Framework (GRMF).	MUE/BR11/007
42.	A report on the complaints handling process sensitization to administrators.	MUE/BR11/008
43.	Complaints handling process	MUE/BR11/009
44.	Standards and guidelines that regulate how complaints are handled (for October 2020).	MUE/BR11/010
45.	A complaints catalogue/ feedback mechanism provided FY 2020/2021 on the nature of complaints by the public and resolution.	MUE/BR11/011
46.	Capacity building inductions on effective public complaints management conducted on several county officers over KSG. Trainings during FY 2019. (Sample provided)	MUE/BR11/012
47.	Internal capacity building activities on GRM project governance.	MUE/BR11/013
48.	Mainstream complaints handling mechanisms up to the ward level.	MUE/BR11/013

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SNO.	DESCRIPTION	REFERENCE
49.	GRM Annual GRM report FY 2018-2020.	MUE/BR11/014
50.	Forwarding letter of the Annual Report FY 2020-2021 on GRM provided dated 30 th September 2021.	MUE/BR11/015
51.	GRM Annual GRM report FY 2020-2021 provided.	MUE/BR11/016
52.	County annual grievance redress report FY 2020-2021 (physical & online)	MUE/BR11/017
53.	GRM Workplan FY 2020-2021, 2019-2018.	MUE/BR11/018
54.	A copy of the Makueni County Public Participation Policy signed by the clerk of the County assembly on 24 th March 2021, Speaker of the County assembly on 15 th June 2021 and the governor on 22 nd June 2021.	MUE/BR11/019
55.	Sample of an Appointment letter of a ward development officer whose role is public participation at the ward level.	MUE/BR11/020
56.	Budget Hyperion module print out of development budget	MUE/KRA 1.1/001
57.	Budget Hyperion module print out of recurrent expenditure sub-item analysis	MUE/KRA 1.1/002
58.	Budget circular from the CEC member to the county entities for FY 2020/21	MUE/KRA 1.2/001
59.	Budget circular from the CEC member to the county entities for FY 2021/22	MUE/KRA 1.2/002
60.	2019 Makueni County CBROP	MUE/KRA 1.2/003
61.	2020 Makueni County CBROP	MUE/KRA 1.2/004
62.	2020 Makueni County Fiscal Strategy Paper	MUE/KRA 1.2/005
63.	2021 Makueni County Fiscal Strategy Paper	MUE/KRA 1.2/006
64.	Budget estimates FY 2019/20	MUE/KRA 1.2/007
65.	Copy of forwarding letter of the Makueni County Appropriation Bill, 2019 for FY 2019/20	MUE/KRA 1.2/008

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SNO.	DESCRIPTION	REFERENCE
66.	Copy of the County resolutions on FY 2020/21 budget estimates and the forwarding letter to the Executive (CECM Finance)	MUE/KRA 1.2/009
67.	Copy of the forwarding letter for the submission of the Amended Appropriation Bill and Budget for FY 2020/21	MUE/KRA 1.2/010
68.	Copy of the annual budget implementation report FY 2019/20	MUE/KRA 1.2/011
69.	Copy of the annual budget implementation report FY 2020/21	MUE/KRA 1.2/012
70.	Makueni County Revenue Report FY 2019/20 & 2020/21	MUE/KRA 1.4/001
71.	Extracts of various statements /records of automated revenue collection	MUE/KRA 1.4/002
72.	County own generated revenue statement FY 2020/21	MUE/KRA 1.5/001
73.	County own generated revenue statement FY 2019/20	MUE/KRA 1.5/002
74.	Monthly financial statements, schedules and annexes (extracts) FY 2019/20 & 2020/21	MUE/KRA 1.8/001-013
75.	Copies of appointment letters of Internal Audit Committee Members	MUE/KRA 1.11/001
76.	Copies of various Internal Audit Committee reports	MUE/KRA 1.11/002
77.	Evidence of a letter from the County Treasury to the County Assembly dated 20 th November 2019 relating to 2018/19 annual reports	MUE/KRA 1.14/001
78.	Evidence of a f letter from the County Treasury to the County Assembly dated 10 th January 2022 relating to the auditor general's reports for FY 2018/19 and FY 2019/20	MUE/KRA 1.14/002
79.	Evidence of a letter dated 24 September 2021 from Makueni County Treasury to the Senate confirming the requirement to appear before the CPAIC to respond to the audit issues relating to the year ended 30 th June 2019, and attaching the responses to the audit report	MUE/KRA 1.14/003
80.	Evidence of a letter from the County Treasury to the Auditor General dated 26 th February 2021 forwarding the report regarding the audit report for the year ended 30 th June 20109 as forwarded to the PIAC/County Assembly	MUE/KRA 1.14/004
81.	Evidence of various procurement files (extracts)	MUE/KRA 1.15/001-009
82.	Quarter 4 procurement reports to the PPRA FY 2020/21	MUE/KRA 1.15/010

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SNO.	DESCRIPTION	REFERENCE
83.	Copy of AGPO procurement reports to PPRA, Jan -June FY 2020/21	MUE/KRA 1.15/011
84.	The CIDP (2018-2022), CSP (2019-2029), CADP (2018-2019, 2019-2020 & 2020-2021), Municipal Spatial Plan (2021-2030)-soft copy, and UACA for Wote municipality documentation extracted from the county and municipal website. https://makueni.go.ke/ .	(MUE/KRA 2.1/001)
85.	Forwarding letter provided of submission of the CIDP (2018-2022) public participation outputs to the County Assembly dated 4 th September 2018.	(MUE/KRA 2.1/002)
86.	Forwarding letter provided of submission of the CIDP (2018-2022) to the County Assembly dated 7 th September 2018.	(MUE/KRA 2.1/003)
87.	The CIDP Implementation matrix (ref to Chapter 3) Soft copy	(MUE/KRA 2.1/004)
88.	County M&E Committee appointment letters provided dated 31 st March 2022	. (MUE/KRA 2.2/001)
89.	Quarterly M&E Committee meeting minutes provided for review (county, sub-county and ward level.	MUE/KRA 2.2/002)
90.	Sample of Attendance registers provided of the M&E committee meetings.	MUE/KRA 2.2/003)
91.	M&E Quarterly reports provided for Q1, Q2 and Q3 (for FY 2020-2021). Q1- Q2- Q3-	MUE/KRA 2.2/004) MUE/KRA 2.2/005 MUE/KRA 2.2/006)
92.	Forwarding letters provided for 3 rd January 2022 and 1 st April 2022 for the Q2 and Q3 respectively.	MUE/KRA 2.2/007)
93.	Implementation matrix extracted from the CIDP Implementation logic framework identifies the project objectives/needs/opportunities and expected outcomes (Chapter 3).	(MUE/KRA 2.1/004)
94.	Additional annex is the ward-based needs, intervention & project prioritization.	(MUE/KRA 2.3/001)
95.	Relevant county plans availed are adhered to the relevant CIDP guidelines.	MUE/KRA2.3/002 (Soft copy).
96.	The county development planning processes are guided by the directorate of planning organogram whose extract was provided.	MUE/KRA2.3/003

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SNO.	DESCRIPTION	REFERENCE
97.	Stakeholders' engagement during preparation of development plans through communication letters of the county sector working groups (FY 2018/2019 Annual Progress Reports and FY 2020/2021 Annual Development Plan) dated 8 th August 2019.	MUE/KRA2.3/004.
98.	An extract of a request for permission by the department to hold county sector working groups for the ADP (FY 2021-2022) and C-APR dated 18 th August 2020 provided.	MUE/KRA2.3/005
99.	CIDP cross sector linkages aligning to the county ADPs of each FY (sector based) dependent on the programme/projects within the FY i.e., water and irrigation, CIDP	(MUE/KRA 2.1/003)
100.	ADP extracts & letters	MUE/KRA2.3/006
101.	Sample of the proposed projects at the ward level extracted from the CIDP with sector interlinkages.	MUE/KRA2.3/007
102.	Project Implementation evidenced on the Annual Progress Reports, ADPs and M&E Reports which demonstrate the sector linkages as per the CIDP. APR Extracts	MUE/KRA2.3/008
103.	The CIDP Indicators handbook provided evidencing the Outcomes, output indicators and thematic areas	MUE/KRA2.3/009
104.	Forwarding letters of submission of the ADPs to the County Assembly provided: <i>FY 2019-2020 submitted on 31st August 2018 and received by the CA on 03rd September 2018 (past the required date).</i> <i>FY 2020-2021 submitted on 30th August 2019</i> <i>FY 2021-2022 submitted on 31ST August 2022 with no evidence of receipt by the CA.</i> <i>FY 2022-2023 submitted on 1ST September 2021.</i> Evidence consistent on the serial no.	MUE/KRA2.3/006
105.	County assembly amendments of the ADP for FY 2019-2020 dated 6 th December 2018 with forwarding letters.	MUE/KRA2.4/001
106.	The CSP, CIDP, ADP linkage consistent to the County Budget from (FY 2018-2022). CSP CIDP ADP	MUE/KRA2.5/001. MUE/KRA2.5/002. MUE/KRA2.3/006
107.	County Annual Progress Reports FY 2018/2019, 2019/2020 & 2020/2021 submissions availed for review (copy of the extracts made). Forwarding letters provided for submission of the C-APR for FY 2018/2019 & 2019/2020 to the County assembly dated 30 th August 2019 and 28 th September 2020 respectively.	Respective letters & extracts of the report serial no.-MUE/KRA2.3/008

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SNO.	DESCRIPTION	REFERENCE
108.	The CIDP Implementation matrix provided with linkages to the projects/programmes in the CSP/C-APR. The C-APR also informs the ADP as well.	Implementation matrix: MUE/KRA 2.1/004) C-APR: MUE/KRA2.3/008
109.	The CIDP Indicators handbook provided with explanations of Outcomes and output indicators with verification whether measurement of progress is based on the stated indicators.	MUE/KRA2.3/009
110.	Extracts of the county Monitoring & Evaluation Policy (FY 2020 & 2021) provided	MUE/KRA2.6/001
111.	Evidence provided of the approval by the County Assembly & gazettelement of the 2021 M&E Policy dated 27 th May 2022.	MUE/KRA2.6/002
112.	Updated M&E progress reports were provided.	MUE/KRA2.6/003
113.	Evaluation reports for at least 3 large projects availed for review.	MUE/KRA2.7/001
114.	A brief report submitted of the problematic issues with projects which require urgent interventions for FY 2020-2021.	MUE/KRA2.7/002
115.	Project and programme evaluation report provided for review for FY (2020-2021). (County based)	MUE/KRA2.7/003
116.	Project status report provided of a flagship project (Kambu Livestock Stock Yard) on FY 2020-2021	MUE/KRA2.6/003
117.	High impact evaluation and pictorial report provided on enabler projects on connectivity. Two KDSP Projects were reviewed and physically visited including: a) Makueni County Integrated Grain Value Addition Plant b) Construction of Kwa Kisela Sand dam in Kaiti Sub County c) Enabler projects on connectivity- (not KDSP related)	MUE/KRA2.7/004
118.	Project Implementation status report (sub-county based) provided FY 2020-2021 with track of projects.	MUE/KRA2.7/004
119.	Makueni County Integrated Grain Processing Value Addition Plant report & forwarding letters	MUE/KRA2.7/005
120.	Construction of Kwa Kisela Sand dam in Kaiti Sub County progress report & forwarding letters	MUE/KRA2.7/006
121.	Makueni produce wholesale market report & report & forwarding letters	MUE/KRA2.7/007
122.	Forwarding letter dated 12 th August 2020 provided from the HRM Department to all chief officers transmitting the HR staffing Plans for their perusal	(MUE/KRA 3.1/001

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SNO.	DESCRIPTION	REFERENCE
123.	HR Staffing Plans availed for review for FY 2019	MUE/KRA 3.1/002
124.	The staffing plan linkage to the county organization structure and staff establishment provided for review (January 2019)	MUE/BR9/003
125.	A forwarding letter dated 27 th March 2019 from County Public Service to HRM provided of the final county organizational structure and staff establishment which was approved by the cabinet on 29 th November 2018	MUE/BR9/002
126.	Sample of Personnel records (with qualifications) provided of Directors for review that were commensurate to the JDs	MUE/KRA 3.2/001
127.	Competency framework (September 2019) provided with a forwarding letter provided to all chief officers dated 12 th August 2020 transmitting for their perusal	MUE/KRA 3.2/002
128.	Sample of appointment letters provided of directors, KRA heads, and other departmental assistants at the sub-county and ward level with appointment dates reflected on the letters	MUE/BR9/001
129.	An extract provided of promotion records where during the FY 2020-2021, 186 officers were promoted while during FY 2021-2022, 127 officers were promoted. (Department based	MUE/KRA 3.2/003
130.	Recruitment process documentation provided of a sample advertisement of an animal health assistant with the relevant qualifications, longlist and shortlist.	MUE/KRA 3.2/003
131.	A communication request seeking approval to affect the recruitment process. (Letter dated 7 th January 2021).	MUE/KRA 3.2/004
132.	Sample of a staff performance appraisal report provided of Job Group J. It's departmental and gives guidance on the agreed performance targets against the expected performance indicators.	MUE/KRA 3.3/001
133.	A copy of the 2021-2022 signed staff performance appraisal forms communications with respective supervisors provided dated 22 nd October 2021(respective to several directorates	MUE/KRA 3.3/002
134.	Staff performance appraisal of 2020-2021 and 2021-2022 on appraisals availed for review.	MUE/KRA 3.3/003
135.	Forwarding letter of the HR Manuals from the HR department to the CS dated 5 th November 2018 provided.	MUE/KRA 3.3/004
136.	An extract of the HR Policies and Procedures Manuals (Dec 2017) provided.	MUE/KRA 3.3/005
137.	A forwarding letter of staff performance appraisals on a sample directorate(environment) submitted to the CS in charge of public service with the list of officers appraised. (Dated 28 th October 2021).	MUE/KRA 3.3/006
138.	Sample of staff appraisals for staffs per directorates availed for review.	MUE/KRA 3.3/007

SNO.	DESCRIPTION	REFERENCE
139.	Records of Signed Performance contracts provided for the respective departments for FY 2020-2021.	MUE/KRA 3.3/008
140.	Q1 Performance management report provided FY 2020-2021.	MUE/KRA 3.3/009
141.	An extract of the Re-engineering report provided on citizen online feedback on the 2019-2020 budget for review	MUE/KRA 3.3/010
142.	RRI report (May 2022) provided for application and commencement from 1 ST April to 1 ST July 2022 to enhance revenue streams to the county.	MUE/KRA 3.3/011
143.	Organogram and staff establishment for the Department of Devolution, County Administration, and Youth	MUE/KRA 4.1/001
144.	Appointment letters for key staff in public participation and civic education	MUE/KRA 4.1/002- MUE/KRA4.1/006
145.	Approved departmental budget level for FY 2019/20 and 2020/21	MUE/KRA 4.1/007
146.	Approved civic education work plans FY 2019/20 and 2020/21	MUE/KRA 4.1/008
147.	Civic education methods and modalities	MUE/KRA 4.1/009
148.	Approved public participation and civic education policy	MUE/KRA 4.1/009
149.	Initiating memos for civic education and public participation	MUE/KRA 4.2/001
150.	Cabinet paper for civic education programmes FY 2020/2021 – Approvals for programmes reports and attendances registers	MUE/KRA 4.2/002
151.	Information sharing systems and platforms	MUE/KRA 4.3/001
152.	Letter of appointment for Director Governance, Liaison, and Communication	MUE/KRA 4.3/002
153.	Evidence of outcomes of public participation	MUE/KRA 4.3/003
154.	Invitation notice for participatory planning and budget forums	MUE/KRA 4.4/001
155.	Resolutions of county public participation forum dated 26 th August 2020 (Backstopping process)	MUE/KRA 4.4/002
156.	Participation beyond budget forum report	MUE/KRA 4.4/003

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SNO.	DESCRIPTION	REFERENCE
157.	Mandatory citizen engagement forums records/report	MUE/KRA 4.4/004
158.	Public participation programme /workplan for civic education on CFSP and budget 2020/21	MUE/KRA 4.4/005
159.	Minutes showing evidence of adequate representation	MUE/KRA 4.4/006
160.	Community feedback for approved budget 2019/2020	MUE/KRA 4.4/007
161.	Environment and social audit reports	MUE/KRA 5.4/001
162.	Recommendations for audit	MUE/KRA 5.4/002
163.	KDSP projects compliance with social and environmental safeguards reports (EIA reports for KDSP projects)	MUE/KRA 5.5/001
164.	Compliance with environment and social safeguards enforcement reports	MUE/KRA 5.5/002
165.	Civil work and buildings environmental approval reports	MUE/KRA 5.5/003
166.	Basic Enforcement Course Training for County Environmental Officers Report	MUE/KRA 5.6/001
167.	Environment and Climate Change Policy	MUE/KRA 5.6/002
168.	Makueni County Environment Action plan 2018-2022	MUE/KRA 5.6/003
169.	Draft Climate Change Action plan 2018-2022	MUE/KRA 5.6/004

5.8 SECURE STORAGE SPACE



5.9 PROJECT PHOTOS

Construction of Kwa Kisela water project Sand dam in Kaiti Sub County





A Water Kiosk Drawing water from the Sand dam water project in Kaiti Sub County



Beneficiary of Kwa Kisela Sand dam water project in Kaiti Sub County



Makueni Integrated Grain Value Addition Project





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