

GOVERNMENT OF MAKUENI COUNTY
KENYA DEVOLUTION SUPPORT PROGRAMME

REVISED CAPACITY BUILDING PLAN 2018/19- FOR IMPLEMENTATION IN 2020

PERFORMANCE MEASURES:

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
KRA 1: Public Financial Management; Maximum 30 points available							
Strengthened Budget Formulation, Resource Mobilization And Allocation							
1.1		Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS up-loads, the CFAR, 2015.</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>The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	1	<p>Erratic internet connection</p> <p>Inadequate equipment in the budget section both in assembly & Executive</p> <p>Inadequate staffing level</p> <p>Inadequate Hyperion use skills and capacity</p>
1.2		Budget process follows clear budget	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Budget circular issued by CEC finance</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review file copy of circular as issued, and check that a sample of entities</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p>	3	

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
		calendar	<p>to government entities on time</p> <p>b) County Budget review and outlook paper –</p> <p>c) County fiscal strategy paper (FSP) – submitted and discussed in assembly within deadlines</p> <p>d) Budget estimates submitted to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>	<p>received it by end August.</p> <p>Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.</p> <p>Review file copies, check that CFSP was submitted to executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.</p> <p>Check file copy for evidence of when estimates were submitted to assembly.</p> <p>Review evidence that budget was passed by the assembly by 30th June</p>	<p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turn compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches original approved budget allocations (average</p>	<p>a) divide total expenditure in FY 2016/17 (from financial statements) by total budget for FY 2016/17) Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation- </p>	<p>Max. 4 points.</p> <p>a): If deviation is less than 10%, 2 points. If deviation is between 10 and 20%, 1 point. More than 20 %: 0 point.</p> <p>Ad b): If PI-2 percentage (calculated using PEFA methodology) is less than</p>	1	<p>Backlog due to delayed budget approval</p> <p>Inadequate capacity/skills in budget preparation</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
			across sectors).	<u>Jan%202015.xls</u>	10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.		
Revenue Enhancement							
1.4		Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	2	Over 80% of the revenue streams are automated. Gaps still exist in terms of Inadequate equipment and staff capacity as well as Unreliable Internet connectivity
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	The revenue for the FY 2017/18 increased to KES 319 million from KES 219 million reported in the FY 2016/17 representing a 45% increase. Gaps still exist due to inadequate legislation resulting inadequate exploitation of some revenue streams (eg property, agricultural produce and sand cess etc)
Enhanced Capacity Of Counties On Execution (Including Procurement), Accounting And Reporting							
1.6		Timeliness of in-year budget reports (quarterly to	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as	Review File copies / records of when quarterly reports for FY 2016/17 were submitted to the county assembly, COB and National Treasury. Review whether the reports met relevant formats.	Max. 2 points. (a &b) At least 3 of 4 Submitted on time and	1	Lack of clear guidelines and format on reporting Inadequate capacity & skills to do the reporting

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
	PSASB guidelines	Controller of Budget).	per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and / or web-page.	Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.		
1.7		Quality of financial statements.	Formats in PFMA and are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.	Max. 1 point. All requirements met: 1 point	0	Inadequate awareness on guidelines and reporting formats (from PSASB) Inadequate staff capacity Inadequate equipment
1.8		Monthly reporting and up-date	The monthly reporting shall include:	Review monthly reports as filed internally within Treasury when submitted for	Max. 2 points. If all milestones (1-3) met	1	

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
		of accounts, including:	1. Statements of receipts and payments, including: <ul style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures 2. Budget execution report,	management review. See also the CFAR Manual, p. 82 for guidelines.	for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	.	
1.9		Asset registers up-to-date and inventory	3. Statement of Financial position, including (as annexes): <ul style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger. Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets to ensure accuracy. N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u>	Max. 1 point. Registers are up-to-date: 1 point.	1	Lack of asset identification system (asset tagging system)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
				onwards: register must include all assets, including those inherited from Local Authorities and National Ministries			
Audit							
1.10		Effective Internal audit function	Internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	Audit committee in place but requires training. Inadequate audit capacity(staffing and skills) Lack of appropriate tools(equipment and audit system)
1.11		Effective and efficient internal audit committee.	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	1	Audit committee in place Internal audit reports reviewed and recommendations forwarded to the appointing authority. Committee meetings held as evidence by minutes. A mix of technical skills to evaluate projects still a challenge i.e. no engineers or quantity surveyors in the committee.
1.12		Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Divide the value of audit queries as per the Audit Report by the total expenditures	Max. 2 points Value of queries less than 1% of total expenditures: 2	1	Fair record keeping that requires more strengthening

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
				as per the financial statement.	points Less than 5% of total expenditure: 1 point		
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audit queries: 1 point.	1	Audit queries have reduced leading to a qualified audit opinion.
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	External Audit reports reviewed by the Public Accounts Committee(PAC) Timeliness of approving Checklists for approvals introduced Inadequate Capacity of the PAC Committee
	Procurement						
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping,	a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Annual reports, plus reports of all procurements above threshold size.	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points b) Timely submission of quarterly reports to PPRA: 1 point	0 0	Inadequate infrastructure and staff capacity/skills

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
		adherence to procurement thresholds and tender evaluation.	<p>PPOA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)</p>	<p>Check documentation on a sample of 5 procurements of different sizes at random.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.</p> <p>Check files on sample of 5 procurements, especially the evaluation reports.</p>	<p>c) Adherence with thresholds and methods: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports complete: 1 point</p>	<p>1</p> <p>1</p> <p>1</p>	
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1		County M&E/	a) Planning and M&E units (may be integrated	Review staffing structure, organogram, job descriptions and other relevant	Maximum 3 points		

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
	system and frameworks developed	Planning unit and frameworks in place.	<p>a) There is a designated planning and M&E officer and each line ministry has a clearly nominated / designated focal point for planning and one for M&E</p> <p>b) There is designated planning and M&E officer and each line ministry has a clearly nominated / designated focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	<p>documents.</p> <p>Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>A: 1 point</p> <p>B: 1 point</p> <p>C: 1 point</p>	<p>1</p> <p>1</p> <p>1</p>	The planning and M&E units are in place but are not adequately resourced.
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	<p>Maximum: 1 point</p> <p>Compliance: 1 point.</p>	1	The county government has established a Service Delivery Unit which doubles as the County M&E committee however the County has not developed an M&E policy
2.3		CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to structure of CIDP guidelines issued by MoDP</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP - CIDP guidelines, 2013, chapter 7).</p> <p>Compare annual financing requirement with total resource envelope for the current year.</p>	<p>Maximum: 3 points</p> <p>A: 1 point</p> <p>B: 1 point</p> <p>C: 1 point</p>	<p>1</p> <p>1</p> <p>1</p>	The CIDP identifies clear objectives, outcomes and performance indicators for the plan implementation period

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
			c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.				
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents.</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	<p>Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1st.</p> <p>Check the ADP against the PFM Act</p>	<p>Maximum: 4 points</p> <p>a): 1 point.</p> <p>b) All issues from A-H in PFM Act: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point</p>	1 3	Inadequate planning/MTEF capacity
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>b) The total costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points</p> <p>A: 1 point</p> <p>B: 1 point</p>	1 1	The CIDP captures the broad strategies that are specified in the ADP and actualized in the budget estimates

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.	Check approved C-APR document for date of submission. Check contents of C-APR and ensure that it clearly links with the CIDP indicators.(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	Maximum: 5 points. a) C-APR produced = 2 points b) C-APR produced by end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.	2 1 1	Inadequate planning/MTEF capacity Lack of a clear M&E policy guideline
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review evaluation reports for at least 3 large projects.	Maximum: 1 point. Evaluation done for at least three large projects: 1 point.	0	Inadequate capacity to undertake evaluation of major CIDP projects
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	The C-APR informs strategy development and target setting targets in the ADP

Key Result Area 3: Human Resource Management Max score: 12 points.							
No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
3.1	Staffing plans based on functional and organizational assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets? Yes</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? Yes</p> <p>c) Have the annual targets in the staffing plan been met? No</p>	<p>Review approved staffing plan</p> <p>Review capacity Building Assessment / CARPS report</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</p> <p>Targets met within +/- 10 %.</p>	<p>Maximum 3 points:</p> <p>First self-assessment:</p> <p>a = 2 points,</p> <p>b = 1 point</p> <p>c= NA.</p> <p>Future ACPAs:</p> <p>a=1 point,</p> <p>b = 1 point,</p> <p>c = 1 point</p>	1	<p>The County Government have engaged the services of a consultant to do undertake the HR plans, skills audit.</p> <p>The Chief Officers need capacity building on HR plans preparation which will entail forecasting and gap analysis in various departments. The HR plans will be broken down to annual plans and targets</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>First self-assessment: Chief officers / heads of departments;</p> <p>2nd ACPA: all heads of units;</p>	<p>Review job descriptions 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>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p>	2	<p>The County has engaged the services of a consultant to come up with clear Job description for all staff cadres in the County.</p> <p>The department of health has already done JD's for all the 18 cadres.</p> <p>The job description exercise</p>

			<p>future ACPAs: all staff (sample check))</p> <p>b) Skills and competency frameworks in place, and Job descriptions adhere to these</p> <p>First self-assessment: Chief officers / heads of departments;</p> <p>2nd ACPA: all heads of units;</p> <p>future ACPAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	Review appointment, recruitment and promotion records	One of a-c: 1 point		<p>will assist of staff adjustments and placements.</p> <p>- Accurate recruitment, appointment and promotion records are available</p>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized for CEC Members, COs and Directors</p> <p>c) service re-engineering Undertaken</p>	<p>a) Review staff appraisal, mid-year review and annual evaluation.</p> <p>b) Review county Public Service Board Records for signed performance contracts, quarterly reports and annual evaluation.</p> <p>c) Review re-engineering reports covering at least one service</p> <p>d) Review RRI Reports for at least one</p>	<p>Maximum score: 5 points.¹</p> <p>a: 1 point</p> <p>b: year 1 and 2: performance contracts signed: 2 points</p> <p>Year 3 onwards: performance contracts</p>	3.5	<p>Performance management have been introduced in the county. The challenge has been inadequate capacity to manage performance management.</p> <p>Service reengineering has been undertaken partly some staff jobs have been enriched, job rotation for procurement Officers. Sub county Administrators, ward Administrators have been</p>

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

			d) RRI undertaken-	100 day period	signed: 1 point quarterly reports and annual evaluations: 1 point c: 1 point d: 1 point	undertaken to enrich and motivate the staff. However, job designs and re designing have not be done. Draft Citizens Service Delivery Charter for Protocol Service; Trained Protocol Officers; Service Delivery and Referral Forms Yes-Makueni County Rapid Response and Emergency Coordination Committee No structured RRI has been done Inadequate knowledge in records management
--	--	--	--------------------	----------------	---	--

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							
No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity.
4.1	Civic Education	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100. Review relevant documentation to ascertain whether measures have been met Mapping other stakeholders doing Civic education in the County & MOUs with them Training of TOTs	Maximum 3 points. CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	3	CE Units Equipped up to 20% Development officers charged with the roles and responsibilities of Civic Education at decentralized levels
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	County has rolled out civic education activities but seeks to focus on linking development to civic education initiatives Officers require strengthening to impart competence and relevant knowledge for dissemination Available curriculums contain basic information
4.3		Development Communication framework	a) System for Access to information/ Communication framework in place,	County Governments Act, Art. 96. Review whether counties have used the communications channels	Maximum 2 points.		Draft development communication framework in place

	structures systems & process for Public Participation (Participatory development units)	and engagement.	operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	a: 1 point.	1	However the structures require increment in capacity, skill and management ability of participatory development processes , data analysis and storage mechanisms
			b) Counties have designated office in place, and office is operational.	Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)	b: 1 point.	1	Inadequate equipment Open Government mechanisms required to facilitate information flow and feedback technologies
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from the	PFM Act, Art. 137; County Act, 91, 106 (4), Art. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review list of attendances to establish that representation requirements were met. Review materials used to structure meetings Review minutes of meetings and resulting 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	Participatory planning and participatory budgeting done but with low capacity in project identification, prioritization and management Inadequate Feedback consultation meetings beyond budget including low capacity in project sustainability Low uptake of technology in community feedback mechanisms

			citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.				
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	Maximum points: 1 Compliance: 1 point.	1	Formal feedback mechanisms in place but lacking equipments to facilitate data/information from citizen inputs Poor linkage between the budget C-APR to Annual Public Participation Report Draft grievance redress mechanism requires finalization and dissemination
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during	PFM Act Art 131. County Act, Art. 91. Review county web-page to see if copies of each document is available at time of self-assessment <i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i>	Maximum points: 5 points 9 documents available: 5 points 7-8 documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents	4	Some documents are published on County website but not reachable to the rural citizen but Need to publish and disseminate county documents for citizen consumption -through establishment of information centers Attempts towards open government systems to improve transparency underway

			each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget		available: 0 point.		
4.7		Publication of County, policies, frameworks and bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	1	Low rate of finalization of policies, frameworks, and bills and publishing for public consumption
	Participatory research and learning	Public Participation tools, methods and rationalization	Capacity to guide participatory decisions in economic planning	County Act, Art. 98.			Draft public participation tools and methodologies ready but require dissemination and training for field officers Need to advance Participatory research methods /capacity to facilitate community needs analysis (Advanced Excel)
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)							
5.1	Output against 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	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled	Maximum 6 More than 90 % implemented:	6	The budget implements the strategies identified in the ADP

		plan implemented	<p>completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>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: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>6</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p>		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is</p>	<p>Maximum 5 points</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points</p> <p>80-90%: 3</p>	5	The project BQs are done as per the budgeted figures. Appraisal of projects is done before being budgeted.

				<p>available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	<p>points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance</p>	<p>Maximum 4 points</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 4 points</p> <p>More than 5 % but only 3-4 of the projects</p>	4	The maintenance costs are less due to the nature of projects implemented. Most of the projects are handed over to the community after completion

				of these investments.	are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 3 points All 100 % of sample done in accordance with framework for all projects: 3 points 80-99 % of projects: 1 points	0	Most of the projects do not have EIA/ Social Audits reports
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed	Sample 5-10 projects	Maximum points: 2 points All 100 % of sample done in accordance with framework for all projects: 2	0	The Environmental and Social Management Plans, Environmental Impact Assessment, RAP are not prepared

			prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.		points 80-99 % of projects: 1 points		
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Indicator not assessed in first self-assessment				
					Total Maximum Score: 100 points.		

ANNEX 2: GAP ANALYSIS

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
		MPC 2 – Financial Statements (timeliness)	Yes/no	No	Bureaucracy, bottleneck & inadequate Capacity	1	C.O financial services	Learning and knowledge exchange	National Treasury
		PM 1.7 – Financial Statements (quality)	1	0	Lack of guidelines and formats from PSASB	1	C.O financial services	Learning and knowledge exchange –documenting of lessons learned from implementation	National Treasury
		PM 1.8 – monthly reports	2	1	Lack of management review mechanism Inadequate tools	1	C.O financial services & CO Planning Budget & Revenue	Learning and knowledge exchange –documenting of lessons learned from implementation - Purchase of software	National Treasury
		PM 1.9 Asset register	1	1	Lack of an asset tagging and tracking system	1	C.O financial services	Learning and knowledge exchange Purchase of Equipment and software–	National Treasury
		MPC 3 – Audit opinion	Yes/no	No	Operationalization of relevant procedure manuals		Dir. audit	Guidelines and regulations	
		PM 1.12 – Audit queries (amount)	2	1	Operationalization of relevant procedure manuals		Dir. audit	Guidelines and regulations	
		PM 1.13 Audit queries (reduction)	1	1	Non Compliance with procedures, policies and manuals.		Chief Officer Financial services	Structured learning, Peer to Peer learning	
		PM 1.14 Audit follow-up	1	1	Limited PAC and Audit Committee		Clerk Assembly	Technical assistance	Senate and KSG/IIA

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					capacity		&Dir. audit		
		PM 1.1 – Budget format	2	1	- lack of office equipment's & software - Inadequate capacity on IFMIS modules	1	Director Budget Clerk Makueni Assembly	Structured learning – program based budgeting Purchase of office equipment's & software	National Treasury, KSG
		PM 1.3 – Budget credibility	4	1	Low absorption -low capacity on activity costing -low capacity to prepare program based budgets	1	ECM Finance Clerk Assembly	Structured learning	National Treasury, KSG
		PM 1.6 –budget implementation reports	2	1	Inadequate staff Lack of equipment's	1	Director Budget	Learning and knowledge exchange Purchase e- budget software	National Treasury, KSG
		PM 2.5 – Linking planning & Budget	Yes/no	yes	Poor linkage between planning & budgeting. low capacity on activity costing -low capacity to prepare program based budgets	1	Director Budget	-Technical assistance - Structured learning program based budgeting	National Treasury, KSG
		PM 4.6 Citizen feedback	5	2	Poor feedback mechanisms	1	Director Budget	Learning & knowledge exchange e-citizen budget Portal	National Treasury
	Procurement	PM 1.15 – procurement procedures	6	3	Inadequate infrastructure and e-procurement			-System development and roll out -Equipment	National treasury

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					capacity			- Technical assistance	
		PM 1.4 – Revenue automation	2	2	Operationalization of revenue administration Act -Train officers on drafting bills and policies on revenue enhancement related	1	Director Revenue	Technical Assistance	Kenya law reform Commission
		PM 1.5 – Revenue collected	1	1	- Train officers on Revenue enhancement skills and forecasting including ethical issues on revenue collection and administration.	1	Director Revenue	-Technical Assistance	Commission of Revenue Allocation
		PM 1.10 Internal Audit reports	1	1	-inadequate capacity(staff and training) -operationalization and compliance on financial and audit guidelines and legislations -Lack of appropriate tools(equipment and audit system)	1	Director Internal Audit	-Technical assistance/ knowledge exchange	national treasury(office of the internal auditor general)
		PM 1.11 Internal Audit Committee	1	1	Inadequate capacity	1	Director Internal Audit	-Structured learning	National Treasury, KSG, Institute of

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
									Internal Auditors
		MPC 3 – Audit opinion	Yes/no	No	Operationalization of relevant procedure manuals	1	Chief Officer Financial services	Guidelines and regulations	National Treasury
		PM 1.12 – Audit queries (amount)	2	1	Operationalization of relevant procedure manuals	1	Chief Officer Financial services	Guidelines and regulations	National Treasury
		PM 1.13 Audit queries (reduction)	1	1	Non Compliance with procedures, policies and manuals.	1	Chief Officer Financial services	Structured learning, Peer to Peer learning	National Treasury
		PM 1.14 Audit follow-up	1	1	Limited PAC and Audit Committee capacity	1	Clerk Assembly & chairman. Audit committee	Technical assistance	Senate, Office of the auditor general, national treasury, KSG, IIA
		PM 2.1 – Planning and M&E unit	2	2	Though the units are in place they suffer inadequate capacity in terms of human resource, tools & equipment's. Low capacity in Micro & macro-economic forecasting	1	Director M&E and Director Planning	Knowledge exchange	MoDP, KSG
		PM 2.2 – M&E committee	1	1	SDU does M&E Committee functions but M&E policy and guidelines not yet in place	1	Director M&E	1. Guidelines and regulations-M&E Policy	MoDP

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
		PM 2.7 – evaluation of CIDP projects	1	0	Inadequate staff and planning capacity		Director M&E	1. Guidelines and regulations 2. Structured learning-end term evaluation report writing	MODA, KSG
		PM 2.8 - link from APR to ADP	1	0	Weak county performance review mechanism	1	Director M&E Director Planning	1. Guidelines and regulations 2. Structured learning-end term evaluation report writing	MODA, KSG
		PM 2.3 – CIDP	3	3	Inadequate skills on data, policy analysis and research Limited mainstreaming of cross cutting themes in county planning	1	Director Planning	1. Guidelines and regulations 2. Structured learning-STATA 3. System development and roll out	KSG, MODA KIPPRA
		PM 2.5 – linkage between CIDP, ADP and budget	2	2	Inadequate expertise in projects and program costing	0		Learning Knowledge exchange	KSG, MoDP
		PM 2.6 – annual progress report	5	4	Lack of clear reporting guideline	1	Director planning and Director M&E	1. Guidelines and regulations 2. Learning & knowledge exchange	KSG, MODA

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
		a) Does the county have an approved staffing plan in place, with annual target?	1	1	- There are no staffing plans. There inadequate capacity	1	CS	Knowledge sharing Structured learning Technical assistance	KSG, MoDP, Public service
		Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?	1	0	The county has not yet developed HR plans and conducted skills Audit to inform TNA A consultant has been engaged to guide the exercise	1	CS	Technical assistance Structured learning	Public service
) Have the annual targets in the staffing plan been met?	1	0	The HR plans will inform preparation of the annual targets	1	CS	Technical assistance Structured learning	Public service
		Job descriptions in place and qualifications met	2	1	No updated job descriptions	1	CS	Technical assistance Structured learning	Public service
		Skills and competency frameworks in place, and Job descriptions adhere to these	2	1	No current skills competency frameworks	1	CS	Technical assistance Structured learning	Public service
		Staff appraisal	1	1	Inadequate	1	CS	Technical assistance	Public service

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
	performance management operationalized in counties	process developed and operationalized.			capacity in staff performance appraisal management and target setting by the staff			Structured learning	
		Performance contracts developed and operationalized for CEC Members, COs and Directors	2	2	Inadequate capacity in target setting, PC management, cascading and staff performance appraisal	1	CS	Technical assistance Structured learning Equipment	Public service
		service re-engineering Undertaken	1	1	Process not undertaken/ established in a structured way -Inadequate knowledge and records management	1	CS	Technical assistance Structured learning Equipment and systems	Public service
		RRI undertaken	1	0	Process not undertaken/ established in a structured way	1	CS	Technical assistance Structured learning	Public service

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
Civic Education	Civic education Units Establishment	PM 4.1 – CE Units	3	3	70% Equipping of CE Units - cabinets, projectors, printers and stationeries Knowledge gaps among Civic education facilitators	1	Director PP	Equipment	
		PM 4.2 – Rolling out Civic Education Activities	2	2	Linking Development with Civic Education	1	Director PP	Guidelines and Manual Learning and knowledge exchange	KSG/MoDP/KISA
Public Participation	Setting up institutional structures, systems & processes for public participation (participatory development structures)	PM 4.3– Operational Participatory development structures/communication framework and engagement	2	2	Strengthening institutional structures with capacity, skill and management ability in participatory development processes , data collection, storage and information flow mechanisms Open government framework/action plan and mechanisms to facilitate information flow and feed back	1	Director PP	Guidelines and Manuals Learning and knowledge exchange	KSG/World bank/ MODA

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					technologies				
		PM 4.4 – Participatory planning and participatory budgeting forums	3	3	Low capacity in project identification, prioritization and management Inadequate Feedback consultation meetings beyond budget including low capacity in project sustainability Low uptake of technology in community decision making mechanisms(GIS Mapping capacity)	1	Director	System development and rollout Learning and Knowledge exchange	World bank/MODA
		PM 4.5 – Feedback mechanisms and Operational grievance redress mechanism	1	1	Documents published on County website not accessible to the rural communities that cannot access technology	2	Director, Public participation	Learning and Knowledge exchange Guidelines and Manuals	MODP/ Ombudsman

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					Finalization of the grievance redress mechanism/framework				
	Transparency	PM 4.6 – core documents published and availability	5	4	Need to increase capacity develop citizen friendly materials, publish and disseminate Increase dissemination of documents through actorial Participation through display boards/Wall paintings System development/community website linked to Bulk SMS and Government Website	2	Public participation	Learning and knowledge exchange Guidelines and regulations	MODA
		PM 4.7 – bills, policies, regulations and frameworks published	1	1	Publishing of county bills, policies, regulations and frameworks published	3	Director	Learning and knowledge exchange Guidelines and regulations	MODA
	Participatory research and learning	PM4.8-Participatory research and learning	1	1	Advanced excel training Public participation	1	Director	Technical assistance Learning and knowledge	AMREF/KSG/MoDP

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
					tools and methodologies ready training for field officers			exchange	
		Annual Environmental and Social Audits/reports for EIA /EMP related investments. County Environment committee County Environment Action plan	3	3	County Environment Committee in place but not inducted Lack of adequate funding for completion of Makeni County Environment Action plan (CEAP)			1. Learning Knowledge exchange-induction and training of County Environment Committee 2. Regulations-completion of CEAP 3. Equipment 4. Learning knowledge exercise-Training the community on environmental compliance	NEMA
		PM 5.4 – environmental and social audit reports	3	2	Inadequate capacity to undertake the reports			Learning Knowledge exchange- sensitization of county officers (project managers) on EIA and SEA Structured learning-training of staff on EIA and SEA	NEMA
		PM 5.5 – environmental	2	1	Inadequate capacity to			Structured learning-training enforcement	NEMA

Results Area	Themes	Indicators	Max score available	Self-assessment score	Gaps Still to be Filled (describe)	Priority / ranking	Responsible officer (name or title)	Modality to use	If support needed from national government: which department?
		management plans			undertake enforcement of EMP			officers	
		MPC 5 – adherence with investment menu	Yes/no						
		PM 5.1 – project implementation rate	6	3					
		PM 5.2 – implementation within budget	5	5					
		PM 5.3 – Maintenance budget	5	4					
		PM 5.6 – Value for Money	0	0	Inadequate capacity to undertake value for money audit				Not assessed in first self-assessment

ANNEX 3: FY 2018/19 COUNTY CAPACITY BUILDING PLAN

The capacity building plan should be broken down by result area, as per the templates below. Within each result area, counties should plan for a range of types of activities that will jointly address the capacity challenges, as per the sub-headings in each table.

Key Results Area 1: PFM													
Activity Number	Name of the CB Program ¹	ACP A MPC/ PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget	Other county revenue ⁵	Funded by Development Partners or National Government ⁶ ?	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴			Description	Quantity	
BUDGET													
CGM01	Program Based Budget prepared using IFMIS and SCOA	PM 1.1	Training on IFMIS Modules	Technical assistance	Directorate of budget	22nd March 2021	30th June 2021	1,000,000.00		Training to Budget officers, revenue officers, County assembly Finance officers trained on IFMIS		10	Training report, Attendance register, Group photo, Certificate
CGM 02			Purchase of office equipment	Equipment	Directorate of budget, Clerk Assembly	22nd March 2021	30th June 2021	500,000.00		Purchase of computers & photocopier / printer		3 PCs, 1 Printer	S13
CGM 03		PM 1.3	Sensitize and train directors chief officers, ECMs, County assembly fiscal analysts & finance officers on	Structured learning	Directorate of Budget	22nd March 2021	30th June 2021	3,000,000.00		Training to ECMs, Accounting officers, Directors county assembly fiscal analysts & finance officers on program based budgeting		50	Attendance register Group photo Report

			program based budget										
			Train County Assembly Members - Finance and Budget Committee on PFM	Structured learning	Directorate of Budget	22nd March 2021	30th June 2021	2,577,984.00		Training to Budget committee Finance Committee on PFM		30	Attendance register Group photo Report
CGM 04	Credibility of budget	PM 1.3	Train officers on preparing budgets - linking planning & budget	Technical assistance	Directorate of Budget	22nd March 2021	30th June 2021	1,000,000.00		Budget officers trained, Accounting officers		50	Attendance register, Group photo, Report
CGM 05	Budget Reporting and accountability	PM 1.6	Develop an Budget management system	System development and roll out	Directorate of budget	22nd March 2021	30th June 2021	1,000,000.00		Procure and install system		1	Budget system
REVENUE ENHANCEMENT													
CGM 06	Equipping Sub-county Revenue offices	PM 1.4	Procurement of office equipment.(10 computers, 10 UPS)	Equipment purchase	Director of revenue	22nd March 2021	30th June 2021	600,000.00		Computers procured and installed, access to services enhanced, Improved revenue collection and reporting		10	Number of service points – and Revenue reports
CGM07	Training & sensitizing staff on revenue enhancement	PM 1.5	-Train officers on Revenue enhancement skills and forecasting including	Technical Assistance	Director of revenue	22nd March 2021	30th June 2021	1,000,000.00		Improved skills on revenue enhancement and awareness on revenue forecasting as well as ethical		55	Attendance registers, Training report

	strategies and forecasting models		ethical issues on revenue collection and administration							issues with regard to revenue collection and administration			
FINANCIAL REPORTING AND ACCOUNTING													
CGM 08	Enhancement of reporting capacity	PM 1.6	Training on IFMIS – All accountants – Executive & assembly	Structured learning	Director DFAS	22nd March 2021	30th June 2021	1,000,000.00		Section heads (accountants), County assembly accountants		45	Attendance register
CGM09	Awareness creation of PFM regulations	PM 1.6	1.Invite PFM officers, 2.Planning and logistics 3.Deliver the program	Structured learning	Director DFAS	22nd March 2021	30th June 2021	500,000.00		All Cos and Directors sensitized on PFM regulations		55	Attendance register, Group photo, Report
PROCUREMENT													
CGM10	Training on e-procurement	PM 1.15	1.Identify officers to be trained, 2.Identify trainers, 3.Planning and logistics 4.Deliver the training	Structured learning	Director procurement	22nd March 2021	30th June 2021	500,000.00		Departmental procurement officers & County Assembly staff		40	Group photo
CGM11	Sensitization of PFM officers on e-procurement	PM 1.15	1. Invite PFM officers 2. Planning and	Structured learning	Director procurement	22nd March 2021	30th June 2021	300,000.00		All Accounting officers, All officers involved in procurement		50	Attendance register

	ent and the new procurement act (2015)		logistics 3. Deliver the program										
INTERNAL AUDIT													
CGM12	Procurement of Audit software	PM 1.11	1.Develop specifications 2.Procure audit software and install 3.Staff training	Purchase of Equipment	Director internal audit	22nd March 2021	30th June 2021	950,000.00	KDS P	Procurement of software		1	Software
CGM14	Training on Enterprise Risk Management Framework	PM 1.10	1..Identify trainers 2.Planning and logistics 3.Deliver the training	Structured learning	Director internal audit	22nd March 2021	30th June 2021	-	KDS P	Internal auditors - Executive & assembly		6	Attendance register
	Training internal auditors on auditing of procurement		1..Identify trainers 2.Planning and logistics 3.Deliver the training	Structured learning	Director internal audit	22nd March 2021	30th June 2021	350,000.00	KDS P	Internal auditors - Executive & assembly		6	Attendance register
	Finalization of internal audit manual		1.Planning and logistics 2.Delivery of manual	Guidelines and regulations	Director internal audit	22nd March 2021	30th June 2021	121,400.00	KDS P	Internal audit manual		1	Internal audit manual
EXTERNAL AUDIT													

CGM15	Finalization & rolling out of financial procedure manuals	PM 1.12	1.Appointment of a task force 2. Logistics and planning 3.Delivery of manual	Guidelines and regulations	C.O finance	22nd March 2021	30th June 2021	500,000.00		County procedure manual		1	Approved manual
CGM16	Finalization of Audit procedure manuals	PM 1.12	1. Appointment of a task force 2. Logistics and planning 3. Delivery of manual	Guidelines and regulations	C.O finance	22nd March 2021	30th June 2021	250,000.00		County procedure manual		1	Approved manual

Key Results Area 2 Planning Monitoring and Evaluation

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)			C and P Grant ⁴	Other county revenue ⁵	Funded by Development Partners or National Government ^{6?}	Description	Quantity	Means of verification
						Start Date	End Date							

COUNTY PLANNING

CGM17	Strengthening analysis and appraisal of development projects	PM 2.1	Training on economic and social analysis of projects	Structured learning/ Learning & knowledge exchange	Direct or planning	22nd March 2021	30th June 2021		1,000,000.00		KDSP	Training of 12 county economists.	12	Attendance List, - certificates
-------	--	--------	--	--	--------------------	-----------------	----------------	--	--------------	--	------	-----------------------------------	----	---------------------------------

CGM19	Enhanced mainstreaming of Gender in county policy, planning and budgeting	PM 2.3	Training officers on development cross cutting issues such as climate change, gender, youth e.t.c	Structured learning & Knowledge exchange	Direct or planning	22nd March 2021	30th June 2021		2,500,000.00		KDSP	Training of county CECMs, COs, Directors, planning and departments on mainstreaming development cross cutting issues	80	Attendance List, - certificates
CGM20	Enhanced county planning capacity on modelling and forecasting	PM 2.3	Training on Design of sample survey and analysis of data, Macroeconomic modeling and forecasting Data processing and management using CS pro	Structured learning & Knowledge exchange, Technical assistance	Direct or planning	22nd March 2021	30th June 2021		1,220,000.00		KDSP	Training of county economists and statisticians	12	Training certificates, Attendance list
COUNTY M&E														
CGM 21	Strengthening M&E structures	PM 2.4	Finalization and dissemination of County M&E policy	Policies and guidelines	M&E directorate	22nd March 2021	30th June 2021	Jun-19	1,000,000.00	0	0	County M&E policy developed	1	Approved policy
CGM 22	Strengthening M&E structures	PM 2.4	Capacity building County M&E committees	Guidelines and Policies	Direct or M&E	22nd March 2021	30th June 2021	Oct-18	450,000.00	0	0	County M&E	1	Guidelines developed

CGM 23	Enhancing M&E reporting systems	PM 2.5	Training on SPSS & advanced excel	Structured learning	M&E direct orate	22nd March 2021	30th June 2021	Jun-19	1,500,000.00	0	0	Training of M&E officers	10	Attendance List, - course certificates
LINK PLANNING – BUDGETING														
CGM23	Enhanced Sectoral Planning capacity	PM 2.9	Training of sectoral planning committees on sectoral planning and linkage with other plans	Structured learning	Dir Planni ng	22nd March 2021	30th June 2021		500,000.00			Training of sectoral planning officers	20	Attendance List, - course certificates

Key Results Area 3 Human Resources Management

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality		Responsible County Department ³	Time Line (start and end dates)		C and P Grant ⁴	Other county revenue ⁵	Funded by Development Partners or National Government ⁶	Description	Quantity	Means of verification
							Start Date	End Date						
STAFFING PLANS AND PERFORMANCE MANAGEMENT														
CGM 25	Preparation of HR plans	PM 3-1	Train the Chief Officers and senior departmental staff on preparations of HR plans and its importance in forecasting and		Guidelines and regulations, Learning & knowledge exchange platform, Technical Assistance	CS	22nd March 2021	30th June 2021	2,280,000.00			Departmental HR plans	11	Attendance register, Photos, HR plans for all departments

			making policy decisions, - Development of staff planning guidelines											
CGM 26	Preparation of Job descriptions	PM3.2	· Job description preparation for all cadres of staff.		Learning and knowledge exchange, Structured learning	CS	22nd March 2021	30th June 2021	1,000,000.00			A report of job descriptions for all cadres of staff	1	Report
CGM 27	Staff appraisal and performance management operationalized in counties	PM3.3	Training of the PC committee members and departmental coordinators on performance management, target setting, PC development and management		Technical assistance, Knowledge exchange	CS	22nd March 2021	30th June 2021	2,500,000.00			Availability of county performance management committee and implementation of the performance contracting for all the county staff, Departmental contracts	12	Attendance register, Reports and minutes of the committee
			· Training/ Sensitizing the managers /supervisors on the management of staff performance appraisal		Learning and knowledge exchange, Technical assistance	CS	22nd March 2021	30th June 2021	650,000.00			Staff trained	100	Attendance list, Training report

			Equipping the PC office			CS	22nd March 2021	30th June 2021	500,000.00			Desktops - 1, Laptops - 1, Camera - 2, Work station - 1, Chairs - 4, Book/Office shelves/cabinet - 2	11	LSO, LPO, S13
CGM 28	Service re-engineering and RRI	PM3.3	Formation and capacity building of a committee to spear head RRI and re-engineering in the county		Learning and knowledge exchange, Technical assistance	CS	22nd March 2021	30th June 2021	-			Committee in place	1	Appointment letters, minutes, training schedule, attendance list

Key Results Area 4 Civic Education and Public Participation

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
CIVIC AND DEVELOPMENT EDUCATION													
CGM29	CE Units Establishment	PM 4.1	Equipping of Civic Education Units	Equipment	Devolution	Nov 2018	Jan 2019	1,500,000			Publication of civic education manuals/equipment/ stationeries	40	S13

CGM30	Civic education activities	PM 4.2	Rolling Out Civic education activities	Guidelines and Manual/ Learning and Knowledge exchange	Devolution	Nov 2018	June 2019	1,500,000			TOT training n ADR	40	Training/dissemination report
PARTICIPATORY DEVELOPMENT SYSTEMS AND STRUCTURE													
CGM 31	institutional structures, systems & processes for public participation(participatory development structures)	PM 4.3	Strengthening institutional structures with capacity, skill, management ability and policy	Guidelines and Manuals	Devolution	Dec 2018	June 2019	1,200,000			Draft policy and bills by County Assembly committee on devolution on institutional strengthening of public participation	8 Officers	PP Bill CDD Draft Policy

CGM 32	Participatory planning and participatory budgeting forums	PM4.4	Increasing uptake of community driven development and decision making Increasing Feedback consultation/mechanisms beyond budget Increasing participatory development beyond participatory budgeting to actual implementation and project sustainability	Learning and Knowledge exchange Learning and Knowledge exchange	Devolution	Nov 2018	June 2019	1,500,000 1,350,616			Capacity building for participatory development (CDD Model) Community based project management Guidelines Project sustainability training for ECMs, Cos and Directors Training	40 officers 60	Workshop Reports Attendance list Photos Workshop Reports Attendance list Photos
TRANSPARENCY													
CGM33	Feedback Mechanisms and complaints management/redress Mechanisms	PM4.5	Operational grievance redress mechanism – training of departmental GRM Focal Points and framework	Learning and Knowledge exchange Guidelines and Manuals	Devolution	Nov 2018	March 2019	1,000,000			Grievance redress framework	Development Officers (10)	GRM Training Report Photos Grievance Redress Framework
PARTICIPATORY RESEARCH & LEARNING													
CGM 34	Participatory Research and learning	PM 4.6	Increasing capacity to collect, collate and analyze public	Technical Assistance/ Learning and	Devolution	March 2019	June 2019	700,000		Director	Advanced excel training for public participation data analysis	15 lead Development Officers	Training Reports

			participation data	knowledge exchange							capacity		Photos
--	--	--	--------------------	--------------------	--	--	--	--	--	--	----------	--	--------

Additional Focus Area Project Implementation – Environmental and Social Safeguards

Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
ENVIRONMENT AND SOCIAL SYSTEM													
			Training of environmental management, planning & regulation	Technical Assistance	Environment	July 2018	June 2019	500,000			Training of Environment Officers	50	Attendance register Training report
			Equipping of EIA unit Purchase of laptops EIA filing cabinets	Equipment	Environment	July 2018	June 2019	600,000			Fully equipped EIA unit		Asset register Procurement documents
			Induction and capacity building of County Environment committee	learning knowledge exchange	Environment	July 2018	June 2019	500,000			Training of CEC members	25	Attendance register minutes
			Training on Strategic Environment Assessment	Technical Assistance	Environment	July 2018	June 2019	1,000,000			Training of physical planners, M&E and planning & Environment	40	Attendance register Certificates

											Officers		
CGM36	Environmental management plans	PM5.5	Training on enforcement & compliance of EMP	Learning knowledge exchange	Environment	July 2018	June 2019	1,000,000			Training of Enforcement on Environmental compliance	90	Attendance register Certificates

Key Result Area: Cross cutting

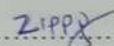
Activity Number	Name of the CB Program ¹	ACPA MPC/PM Targeted	Specific Actions to be Carried Out ²	Modality	Responsible County Department ³	Time Line (start and end dates)		Budget		Provided / Funded by Development Partners or National Government ⁶ ? (state the department name)	Annual Milestone ⁷		Means of verification
						Start Date	End Date	C and P Grant ⁴	Other county revenue ⁵		Description	Quantity	
CGM37	Project coordination, review and management		Capacity building & review meetings – County KDSP secretariat	Learning and knowledge exchange	KDSP Secretariat	Jul 2018	June 2019	1,200,000		N/A	Operational KDSP secretariat		Attendance registers Travel receipts
				Structured Learning	KDSP Secretariat training on knowledge Management	OCT 2018	FEB 2019	500,000		N/A	-Number of KDSP Secretariat members trained		Training Reports
				Equipment	CS/HR	OCT 2018	APR 2019	700,000		N/A	-Fire Proof Cabinets	1	-Assets register and inventory of equipment; -Procurement records.

Approval of CB Plan:

SIGNED BY THE NCBF CB FOCAL PERSON

Name : Zipporah Wambua

Title: Makueni County KDSP Focal Person

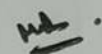
Signature: 

Date: 23rd March 2021

SIGNED BY THE COUNTY SECRETARY

Name : Benjamin Mutie

Title: County Secretary – Makueni

Signature: 

Date: 23rd March 2021

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



OFFICE OF THE COUNTY SECRETARY

P.O. Box 78-90300 - MAKUENI Tel No.: 020-2477000\0795717885/0780717885

Email: county.secretary@makueni.go.ke, contact@makueni.go.ke

web: www.makueni.go.ke

Ref: MCG/KDSP/CS/18/VOL.II/(33)

Date: 23rd March, 2021


Principle Secretary,
State Department of Devolution,
Ministry of Devolution and ASAL,
P.O Box 3004-00100,
NAIROBI.

Attn: KDSP Secretariat

Subject: REVIEWED KDSP 2018/19 FOR MAKUENI COUNTY

Attached, please find the revised Kenya Devolution Support Program for the FY 2018/19 for Makueni County for further action.

The Government of Makueni County is grateful for the continued support towards working devolution structures and systems.


Benjamin M. Mutie,
County Secretary.

**HEAD OF COUNTY PUBLIC SERVICE &
SECRETARY TO THE COUNTY EXECUTIVE COMMITTEE**

