THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

MAKUENI COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSEMENT (ACPA) REPORT

Conducted on:

6th - 10th December, 2018

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ACRONYMS

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

ACKNOWLEDGMENT

The consulting team from **Prestige Management Solutions Limited** thanks the Makueni County Governor and the entire County Government senior management and staff who tirelessly participated in the main assessment exercise for Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment exercise and documents reviewed and the subsequent processes provided were useful including information and insights to the assessors.

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

We sincerely acknowledge the contribution made by the H.E Prof. Kivutha Kibwana who set the tone for the cooperation and support that we received from all the County Government senior management and staff we interacted with during the assessment exercise and his County Secretary Mr. Paul Wasanga who was actively involved throughout the assessment. We also appreciate the efforts made by Dr. Daniel Ksee who was chairing the KDSP Technical Working Team of Makueni County and the tireless efforts by Mrs. Zipporah Wambua who was the focal person and the coordinators of the assessment exercise on behalf of the County Government of Makueni. We would also like to equivocally thank all the members of the county executive committee and the Chief Officers for supporting the assessment team.

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

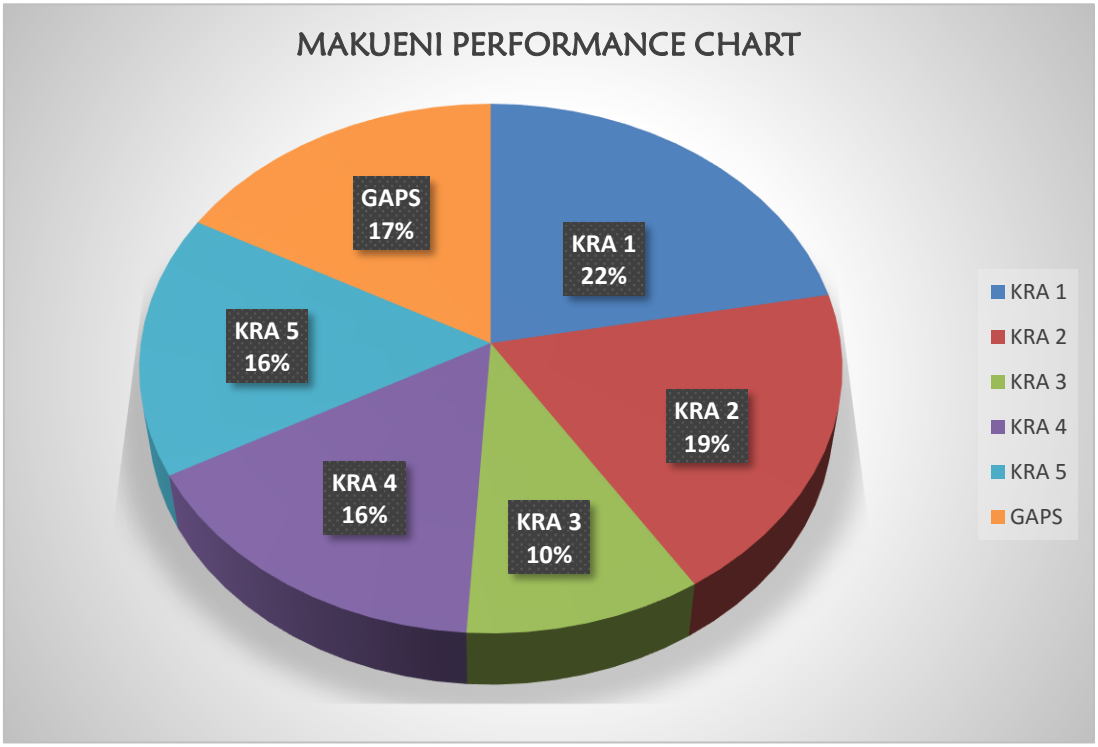
Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows: -

ACPA Measures	Outcome
MAC	The County has met all the MACs.
MPC	Have met all the MPCs.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	22
	KRA 2: Planning, Monitoring and Evaluation	19
	KRA 3: Human Resources Management	10
	KRA 4: Civic Education and Participation	16
	KRA 5: Investment implementation & Social And environmental performance	16
	SCORE OVER 100	**83**



Achievements

The County Government of Makueni by and large performed well in the area of Public Financial Management, Human Resources Management, Planning and Civic Education and Participation having strictly adhered to the budget calendar set out in the public financial management and also having submitted relevant reports in time and in the manner prescribed by relevant bodies such as the PSASB for the financial reports and the Public Audit Act. The County Government of Makueni equally availed enough documentation in the field of Civic Education and Participation and Environment and Social Safeguards as demonstrated by the way they have carried out enough Civic Education and Participation by the amount of evidence that was provided.

The County also performed very well in the area of core staffing owing to the fact that most key staff like County Secretary, C.O Finance, Planning Officer, Internal Auditor, Procurement Officer, Qualified Accountant, Environmental and Social Officer & M&E officer had been recruited in a manner that is in line with the public service board through the performance contracts for some key staff have not been signed as required by the Public Service Management Board. Key areas of strength in this regard included having the relevant and qualified staff while ensuring that the other staffs have been recruited and trained to complement the key staff.

Weaknesses

Key weaknesses were noted in the area of Monitoring and Evaluation with respect to establishing and operationalizing an M&E Committee, this is coupled by the lack of staff to manage the workload at the budgeting and planning section. Even though the development of the County Annual Progress Reports is to give a status update on projects and to have a dedicated budget for M&E function, the team realized that there is a very skeleton staff in the section. Human Resource Management had tremendous strength in terms of the key persons recruited however in terms of placement of the staff the team noted that the statistician is placed in a place other than the budget place.

In the area of Civic Education and Participation, Investment implementation and Social Environment Performance, the main weakness was the failure to align sufficient documentary evidence on time during the assessment exercise. It was also noted that not all the projects undertaken by the County Government of Makueni are screened for compliance with environmental and social safeguard requirements.

Challenges

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

Inadequate top management coordination in the Audit Department.

Areas of Improvement

Proper communication and coordination among members to enhance teamwork and synergy;

- Adopt proper change management strategies;

- Proper records management;
- Encourage top management sensitization on the assessment of the ACPA to enhance adherence to CB Plan;
- Sensitization of all staff in the County on performance appraisal; Performance contracting, job descriptions;
- Preparation of skills and competency framework;
- Setting up a robust M&E Framework and unit; set up Internal Audit Committee & Civic Education Units and
- Training various stakeholders on Project Management to ensure implementation of projects within budget estimates and sensitizing various stakeholders on the need for providing sufficient budget for maintenance of projects after their completion.

2.0 Introduction

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

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

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

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

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

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

2.1 Key Results Areas

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

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

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

2.2 The Program Development Objective (PDO)

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

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

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

iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since

2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;

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

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

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

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

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

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

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

2.3 The specific objectives.

The specific objectives of the assessment are to –

a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;

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

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

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

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

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

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

performance enhancements in general;

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

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

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

1. Minimum Access Conditions;

2. Minimum Performance Conditions, and

3. Performance Measures.

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

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

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

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

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

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

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

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & Assessment Team

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

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

3.1 Literature Review

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

The consultants reviewed several documents authored by the World Bank, to establish the relevance of the project in support of their capacity to access performance grant. A number of these documents formed the built up to the formulation of the performance assessment tool.
The consultants reviewed the applicable laws as well as the World Bank Capacity Building framework, which formed the background literature and framework for the assessment tool. The consultants noted that various World Bank reports including its

Capacity Building Results Framework would be instrumental in supporting the process of capacity building.

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

3.2 Mobilization

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

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

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

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

iv) Assessment of key implementation challenges and risks among others

3.3 Sensitization Workshop

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

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

a) Entry Meeting

The consultants held an entry meeting with the County Staff on 6th December 2018 at the Governor's Office. The purpose of the meeting was to provide the County Management with the opportunity to appreciate the purpose and objective of the

exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with the opportunity to conduct a background review of the County and its operations from internal and external documents.

The details highlights of the debrief is shown in Annex 1

b) Data Administration

The consultants administered the assessment tool within three (3) working days. The consultants relied basically on desk reviews and key informant interviews to access relevant information and further engaged with key Makueni County Government Officials and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) method as designed by the ACPA tool and organizational review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, County Government Budgets, Financial Reports, key project documents, policy documents, and strategies are adhered to. The consultants also used departmental reports and other relevant documentation to see if they complied with underlying laws, regulations which were modeled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation, and assessment guidelines. The team further engaged in action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Makueni County team to share key issues identified in the assessment on 10th December 2018. This was meant to address issues that were not captured by the assessors while their evidence is available and hence reduce any potential appeals on the outcome of the results, by explaining the basis for the outcome.

The details highlights of the debrief is shown in the annex2

Time plan

Activity	15th November 2018	16th November 2018	19th November 2018
Entry meeting			
Assessing the Minimum Access Conditions			
Assessing minimum Performance Conditions			
Assessing Performance Measures			
Exit Meeting			
Preparing Report			

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	AVAILED
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified independently and NOT as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	CB plan for 2017/18 was availed in as evidenced in as well as the CB Plan for the financial year 2018/19 **REF.DOC CGMK/104/MAC2 CGMK/105/MAC2**

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu		MET	The County received funds equivalent to **Kshs. 168,575,682.00** Million for the first year of Level II funding. It has not spent the money as it is waiting for approval from the KDSP secretariat on projects that they have proposed to be implemented by the county by the end of the financial year 2017/18. The County received funds equivalent to **Kshs. 47,396,651** Million for the first year of Level 1 funding.
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		MET	The CB Implementation Plan is 84.97%.

4.2 Performance Measures

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	The County Government of Makueni has complied with MACs.
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by **30th September 2017**and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31st October 2017. The FS has to be in an auditable format. MoV: Annual financial	3 months after the closure of the FY (30th of September2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	Consolidated Financial Statements for the executive for the FY 2016/17 received by the National Treasury on. 28.9.2018, **REF.DOC CGMK/027/MPC2**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u> As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	MET	The Audit opinion for the executive for the FY 2016/17 is a qualified report.
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.		MET	The County Government of Makueni has provided the following to support their evidence: - 1. The County has published the CIDP 2013-2017 in soft copy **CGMK/097/MPC4** 2. The County has published the Annual Development Plan for the financial year 2017/18 dated 31st Aug 2016 in soft copy. **CGMK/098/MPC4** 3. The County has published the approved Budget for the FY 2017/18 as

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					evidenced this includes the forwarding letters to the assembly **CGMK/001/MPC4**
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Project proposals for use of FY 2017-18 Level 2 grants[1]) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. MoV: Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.	Please have the list of 13 counties that qualified for level -2 grant N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19	MET	The County received funds equivalent to **Kshs. 168,575,682.00** Million for the first year of Level II funding. It has not spent the money as it is waiting for approval from the KDSP secretariat on projects that they have proposed to be implemented by the county by the end of the financial year 2017/18.

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18. MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.	The situation during FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed and was updated. (Emphasis should be on the Executive procurement plan 17/18)	**MET**	1. Updated consolidated procurement plan for the executive availed. **REF.DOC CGMK/038/MPC6** 2. The team checked up the sectorial procurement plans against the sector budget and was convinced that it encompasses the needed projects and far still it adheres with procurement procedures and guidelines. **REF.DOC CGMK/040/MPC6** 3. The team also noted that when the budget is revised the procurement plan for the executive is amended to factor in the revisions. **REF.DOC CGMK/039/MPC6**
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions	At the point of time for the ACPA.	**MET**	The core staff for the following positions was in place:

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		should be in place: • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer MoV: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff **acting** in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			• Procurement officer - Mr. Alex Kyalo Mutuku. Letter of Appointment dated 1st April 2014 His qualifications is Bachelors of Arts, Member Kenya Institute of Supplies Management. **REF.DOC CGMK/044/MPC7** • Accountant-Mr. Justus Nzioki Suka. Letter of Appointment dated 5th January 2018 Ref No: MCG/ACC.OFFICERS/2018 (1) His qualifications are MBA Finance, Bachelor of Science in Agricultural Economics. ICPAK Member. **REF.DOC CGMK/042/MPC7** • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all subprojects –M/S. Mary Mbenge. Letter of Appointment dated 8th December 2017 as evidenced in Document No. CGMK/045. Her qualifications are Bachelors in Science in

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					Wildlife Management. • Monitoring and Evaluation officer- Mr. Christopher Mbindyo Yulu. Letter of Appointment dated 13th April 2016. His qualifications are Bachelor of Arts in Anthropology. Certificate of Accreditation- Result Based Monitoring & Evaluation. **REF.DOC CGMK/046/MPC7**
Environmental and social Safeguards					
8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability To provide an opportunity for public participation and	1. Counties endorse, ratify and comply with an environmental and social management system to **guide investments** (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents. 2. Appointed environmental and social focal points are actively involved in screening, overseeing	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu	MET	• The County has endorsed and ratified the environmental and social management system to guide investments through ratification and endorsement of national provisions as well as the creation of units within the County system to deal with the various environmental concerns in the Department of Water, Sanitation, and Environment & Climate Change Organogram. **REF.DOC CGMK/065/MPC8**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
	consultation in the safeguards process (free, prior and informed consultations – FPIC)	comprehensive and participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents. 3. All proposed investments are **screened*** against a set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 4. ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and	(i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual (pg).		• Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all subprojects –M/S. Mary Mbenge. Letter of Appointment dated 8th December 2017 as evidenced in Document No. CGMK/045. Her qualifications are Bachelors in Science in Wildlife Management. • All proposed investments presented in the County are screened against a set of environmental and social criteria/checklist. They also have put in place safeguards and instruments prepared. • The County has not prepared any relevant RAP (Resettlement Action Plan) for all investments with any displacement; this is because since the county came to a place they have not undertaken any project that requires people to be resettled. • The County has established a County Environment Committee

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		implemented for all involuntary resettlement or livelihood impacts. MOV: • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed[2] 5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). MoV: Evidence of gazettement **or** appointment of members and meeting minutes.			and the same is gazetted vide gazette notice 2450 March 2018. **REF.DOC CGMK/066/MPC8** **REF.DOC CGMK/191/MPC8** The County Government off Makueni has a Draft Environmental Policy aimed towards the reorganization of governance and service within the environment sector. **REF.DOC CGMK/055/MPC8** The County Government of Makueni has provided sample endorsement from NEMA. **REF.DOC CGMK/068/MPC8** The county complied with the NEMA guidelines a sample of 10 projects shows applications to NEMA for certification; • Construction of bridge across Thwake River at Kikumini, Makueni County. **REF.DOC CGMK/069/MPC8** • Construction of Makueni Agricultural

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					Mechanization Station at Kwa kathoka, Makueni-Sub County. **REF.DOC CGMK/070/MPC8** • Proposed Kee Value Addition Centre. **REF.DOC CGMK/071/MPC8** • Proposed Construction of Kwa Ndambuki Sand Dam Water Project along Kikuu River, Kibwezi West Sub-County. **REF.DOC CGMK/072/MPC8** • Proposed Construction of Kwa Ndaina Sand Dam Water Project along Kambu River, Kibwezi East Sub-County. **REF.DOC CGMK/073/MPC8** • Proposed Construction of Masue Rock Catchment in Masue Location, Mbitini Ward, Makueni Sub-County. **REF.DOC CGMK/074/MPC8** • Proposed Drilling of a Borehole for Kikingo Community - Department of Water, Sanitation &

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					Irrigation. **REF.DOC CGMK/075/MPC8** • Proposed Construction of Kwa Kyule Water Weir at Uma Village- Department of Water, Sanitation & Irrigation. **REF.DOC CGMK/76/MPC8** • Proposed Construction of Ngaamba - Masaa Water Project, Kilome Sub-County. **REF.DOC CGMK/077/MPC8** • Proposed Construction of Kwa Luli Sand Dam along Kyamula River, Kaiti Sub-County. **REF.DOC CGMK/078/MPC8** ESIAs or detailed ESMPs are developed for investment projects the above projects.
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	Established an Operational Complaints Handling System including: • Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary,	At the point of time for the ACPA.	MET	• The County has an up to date complaints and grievance committee. **REF.DOC CGMK/011/MPC9** • There is a formal designation of responsible persons and their functions in

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). MoV: Proof of formal establishment and operations of complaints handling system (more than half of the below): • formal designation of responsible persons and their functions in complaints handling () • standards, guidelines or service charters that regulate how complaints are handled • register(s) of complaints and actions taken on them • Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. • Reports/communication to management on complaints handled • Evidence of a feedback mechanism to the complainant on the			complaints handling ran by the Civic Education & Public Participation Department. **REF.DOC CGMK/013/MPC9** • The team found county standards, guidelines that regulate how complaints are handled through the Grievance Redress Mechanism Handbook. **REF.DOC CGMK/114/MPC9** • The team did find a register(s) of complaints and actions taken on them. **REF.DOC CGMK/115/MPC9** • The team found minutes of meetings whether confirmed or otherwise in which complaints handling are discussed within the internal framework for handling complaints. **REF.DOC CGMK/116/MPC9** • The team found reports or communication to management on complaints handled and

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		progress of complaint. *See also County Government Act Art. 15 and 88 (1)*			the report of its handling. **REF.DOC CGMK/117/MPC9** • The team found evidence of a feedback mechanism to the complainant on the progress of complaint. **REF.DOC CGMK/173/MPC9**

4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
A.	**KRA 1: Public Financial Management; Maximum 30 points available**						
(a).	***Strengthened budget formulation, resource mobilization, and allocation***						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	2	a) The County has prepared a duly approved annual budget for the FY 2017/18in the required format. The same was approved by County Assembly on 8th June 2017. **REF.DOC CGMK/001/KRA1.1**
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.			A budget was developed using the IFMIS Hyperion module. **REF.DOC CGMK/002/KRA1.1**

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. What are the root causes of the gap? *(to be filled in by county)*
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 31st August 2016;	PFM Act, art 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end August.	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	3	a) Finance Circular for all government entities through Circular No. 1/2016 by 30th July 2016 Ref MCG/FIN/EST/2016 Vol. 1/ (69). **REF.DOC CGMK/001/KRA1.2**
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.			County Budget review and outlook paper presented to the County Assembly on 29th Sep 2016. **REF.DOC CGMK/004/KRA1.2**
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of	Review file copies, check that FSP was submitted to the executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP			County fiscal strategy paper (FSP)) submitted on 28th Nov 2017 to the County Assembly. **REF.DOC CGMK/009/KRA1.2**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			March and county assembly to discuss within two weeks after the mission.	within 2 weeks of submission.			
			d) CEC member for finance submits budget estimates to county assembly by 30th April latest.	Check file copy for evidence of when estimates were submitted to assembly.			The County submitted a budget estimate for the FY 2017/18 to the County Assembly on 30th April 2017. **REF.DOC CGMK/002/KRA1.2**
			e) County assembly passes a budget with or without amendments by 30th June latest. 2017 **CHECKLIST Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature & executive; The process runs from Aug 2016-June 2017**	Review evidence that budget was passed by the assembly by 30th June			The County Government of Makueni through its County assembly passed the budget for the FY 2017/18 without amendments on 30th April 2017. **REF.DOC CGMK/002/KRA1.2**
1.3		The credibility of budget	a) Aggregate expenditure out-turn compared to original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total	**Max. 4 points. (either –or +)** a): If a deviation is less than 10%, 2 points. If a deviation	4	a) The approved budget for the county Assembly for FY 2017/18 was Kshs. **696,408,742**and its Aggregate expenditure for Kshs**658,956,911**which to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18	is between 10 and 20%, 1 point. More than 20 %: 0 points.		translates to **Kshs 37,451,831.00** which is equivalent to **5.38**%variance Financial Statement for the FY 2017/18 page 5. **REF.DOC CGMK/028/KRA1.3**
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist Quarterly Budget Progress Reports + refer to the PFM Act	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-Jan%202015.xls	Ad b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.		The average deviation in Expenditure composition for each sector and the originally approved budget allocations is 6.3%
(b).	*Revenue Enhancement*						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	2	In the FY 2016/17 was the total revenue collected Kshs.219,073,418 and the amount of revenue collected through automation was Kshs 5,098,885.00 Equivalent to 2.34 %. In the FY 2017/18 was the total revenue collected

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Kshs.322, 104,226.00 and the amount of revenue collected through automation was Kshs 279,037,791 through automation equivalent to 86.63%.
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	**Max. 1 point.** If the increase is more than 10 %: 1 point.	0	Own Source Revenue for the FY 2015/16 was **Kshs. 220,171,649,** 2016/17 was **Kshs.219,073,418**as per evidence in Document No. CGMK/036 which represents a decrease of Kshs**1,098,231** from the FY 2015/16 to 2016/2017 equivalent to a percentage decrease of **4.99**%, **REF.DOC CGMK/036/KRA1.5**
(c).	*Enhanced capacity of counties on execution (including procurement), accounting and reporting*						
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB),	Review File copies/records of when quarterly reports for FY 2017/18 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 published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	0	i) 1st Quarter submitted to the Assembly on 5th November 2017 and received at the in The National Treasury on 30th November 2018, Controller of Budget on 30th November 2018 and the Commissioner of Revenue Allocation on

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same.			30th November 2018. **REF.DOC CGMK/029/KRA1.6** ii) **2nd Quarter** submitted to the Assembly on 31st January 2018 and received at the in The National Treasury on 31st January 2018, Controller of Budget on 31st January 2018 and the Commissioner of Revenue Allocation on 31st January 2018. **REF.DOC CGMK/030/KRA1.6** iii) **3rd Quarter** submitted to the assembly on 3rd May 2018 and received at the in The National Treasury on 3rd May 2018, Controller of Budget on 3rd May 2018 and the Commissioner of Revenue Allocation on 3rd May 2018. **REF.DOC CGMK/031/KRA1.6** iv) **4th Quarter** submitted to the Assembly on 1st October 2018 and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							received at the in The National Treasury on 28th September 2018, Controller of Budget on 28th September 2018 and the Commissioner of Revenue Allocation on 28th September 2018.
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory,	**Max. 1 point.** All requirements met: 1 point	1	Financial statements were prepared with the IPSAS format and met all the requirements. **REF.DOC CGMK/027/KRA1.7**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)			
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: **1.** Statements of receipts and payments, including: **a.** Details of income and revenue **b.** Summary of expenditures **2.** Budget execution report, **3.** Statement of Financial position, including (as annexes): **a.** Schedule of imprest and advances; **b.** Schedule of debtors and creditors; **c.** Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	**Max. 2 points.** If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	0	There were no monthly reporting done
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and	Review assets register and sample a few	**Max. 1 point.** Consolidated	1	Asset registers availed and were last updated on the 3rd

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			independent physical inspection and verification of assets should be performed once a year. Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	assets to ensure accuracy. N.B. in first self-assessment, assets register to need only to contain assets acquired by county governments since their establishment. From Second year onwards: register must include all assets, including those inherited from Local Authorities and National Ministries	registers are up-to-date: (can be electronic or manual) 1 point.		May 2018 Makueni County does the inspection of assets annually. **REF.DOC CGMK/032/KRA1.9** **REF.DOC CGMK/033/KRA1.9**
(d).	*Audit*						
1.10.	**Internal audit**	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	**Max. 1 point.** 4 quarterly audit reports 2017/18 submitted in the previous FY: 1 point.	1	i) The first quarter was for Sultan Hamud Sub County Hospital signed by Daniel Sunza Director Internal Audit and submitted to the IA Committee. **REF.DOC CGMK/020/KRA1.1.0** ii) The second quarter was for the county assembly and signed by Daniel Sunza Director Internal

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Audit dated 21st December 2017 and submitted to the IA Committee. **REF.DOC CGMK/021/KRA1.1.0** iii) The third quarter was for the Bill of Quantities and signed by Daniel Sunza Director Internal Audit and submitted to the IA Committee. **REF.DOC CGMK/022/KRA1.1.0** iv) The fourth quarter was for Tetheka Fund signed by Daniel Sunza Director Internal Audit and submitted to the IA Committee **REF.DOC CGMK/023/KRA1.1.0**
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit	**Max. 1 point**. IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	1	Internal Audit Committee in place with seven members namely: - Nicodemus Mwanthi Muteti **REF.DOC CGMK/020/KRA1.11** Mutua Mulonzi

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				reports. 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.			**REF.DOC CGMK/014/KRA1.11** Kennedy Muthama **REF.DOC CGMK/015/KRA1.11** Daniel Muthwii Sunza **REF.DOC CGMK/016/KRA1.11** Fred Riaga Ogalo **REF.DOC CGMK/017/KRA1.11** Albert Maingi Musyoka **REF.DOC CGMK/018/KRA1.11** Martin M Musyimi **REF.DOC CGMK/019/KRA1.11** • Minutes to show adjudication of Audit Issues provided. **REF.DOC CGMK/024/KRA1.11**
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	**Max. 2 points** Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point	0	The total value of audit queries for the executive for the FY 2016/17 is **Kshs 1,899,338,749** while the total expenditure for the same financial year is **Kshs 8,978,885,092**which translates to **21.15 %**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	**Max. 1 point.** Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.	0	The total value of audit queries for the executive for the FY 2016/17 is **Kshs. 1,899,338,749** while the Total Value of Queries for the executive for the FY 2015/16 **Kshs. 1,242,867,791** which is a variance of **Kshs 656,470,958** which an increase of **34.56%**
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	**Max. 1 point**. Tabling of the audit report and evidence of follow-up: **1 point**.	1	The County has submitted their external audit reports within the required period to the legislative scrutiny This was established by the letter to the county assembly dated 21st November 2018 as evidenced by Document No. CGMK/025. **REF.DOC CGMK/148/KRA1.14**
(e).	*Procurement*						
1.15	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & notes that one will have to visit different officers	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the	**Max. 6 points**. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	2	The County follows all 25 IFMIS e-procurement steps **REF.DOC CGMK/082/KRA1.15**

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			depending on the procurement stage)	sample.			
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above the threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point**	1	The County Government of Makueni provided proof of Submission of procurement reports to PPRA on a quarterly basis for the FY 2017/18. **REF.DOC CGMK/083/KRA1.15**
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point.**	1	Procurements Adhered with procurement thresholds and procurement methods: 1. Construction of Stores, Workshop and completion of Fruit Ripening shade at Makueni Fruit Processing Plant. **REF.DOC CGMK/196/KRA1.15** 2. Civil works at Mother and Child Hospital. **REF.DOC CGMK/197/KRA1.15** 3. Rehabilitation of Kandoro-Kwa Ndolo road, Construction of Unthangathi – Kambiwa – Ngoto Road and

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							Rehabilitation of Kwa Kotoe-Ngoto Road. **REF.DOC CGMK/198/KRA1.15** 4. Drilling of Kitandi Bore Hole in Kee Ward as evidenced in Document No. CGMK-199. **REF.DOC CGMK/199/KRA1.15** 5. Construction of a staff house, pit latrine, fencing and Laboratory renovations at Ukia Dispensary. **REF.DOC CGMK/200/KRA1.15**
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	The county has a designated storage facility for Procurement Records in terms of cabinets that keep the procurement records for the administration section. **REF.DOC CGMK/084/KRA1.15**

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			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: **1 point**	1	Makueni County government provided availed Completed evaluation reports, signed by each member of the evaluation team as shown in the soft copy evidence
B	**Key Result Area 2: Planning and M&E Max score: (tentative 20 points)**						
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. (organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of appointment) c) Budget is dedicated for both planning and M&E(check either departmental /consolidated budget)	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	3	**a)** Organogram for the planning and M&E Unit and planning units availed **REF.DOC CGMK/091/KRA2.1** **REF.DOC - CGMK/095/KRA2.1** b) The County has a Planning Officer – Mr. Amos Bitok Letter of Appointment dated 6th June 2018 Ref No. 2010055968 His qualifications are Bachelors of Arts Economics and statistics, Masters of Arts Economic

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Policy Management, Member Economic Society of Kenya. **REF.DOC - GMK/092/KRA2.1** The County has a designated M&E Officer Mr. Benjamin Mengo His qualifications are Bachelors of Arts in Economics & Statistics. There are dedicated planning and M&E officer and each line ministry **REF.DOC CGMK/093/KRA2.1** a) The County Government of Makueni has a budget for M&E equivalent to **Kshs 9,000,000**, **REF.DOC CGMK/096/KRA2.1**
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings). Minutes & appointment	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	**Maximum: 1 point** Compliance: **1 point.**	1	The County has a County M&E Committee in place comprising of thirty members developed by the County for FY 2017/18 **REF.DOC CGMK/015/KRA2.** It has held various meeting and minutes and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			letters				deliberations. **REF.DOC CGMK/016/KRA2.2**
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7). Compare annual financing requirement with the total resource envelope for the current year.	**Maximum: 3 points** 1 point compliance with each of the issues a,b,c A: **1 point** B: **1 point** C: **1 point**	3	a) The County Government of MAKUENI has a CIDP for 2013-2017 that adheres to guideline structure of CIDP guidelines. **REF.DOC CGMK/017/KRA2.3** **REF.DOC CGMK/090/KRA2.3** b) The County Government of Makueni CIDP has clear objectives, priorities, and outcomes as stated in pages 53 reporting mechanism as stated in pages 136 result matrix as stated in pages 221 key performance indicators included as stated in pages 221. **REF.DOC CGMK/017/KRA2.3** c)The cost of the ADP for the financial year 2016/17 was **7893639169** total county

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							revenue for FY 2016/17 was 69980460132 2016/17 6980460132 which is **113%.** This percentage of **113%** does not exceed 200% of the previous FY total county revenue in the Annual financing requirement for full implementation of CIDP. **Ref Audit report financial statement Ref CGMK/003**
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st, 2016 in accordance with required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1, number A-H	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1st. Check the ADP against the PFM Act **Maximum: 4 points** Compliance a): 1 point. b) All issues from A-H in PFM Act Art 126,1: 3 points	**4**	a) Annual development plan submitted to Assembly for the FY 2017/18 on 31st August 2016 Ref: CEM/F&EP/08 – 16/723 in accordance with required format & contents. **REF.DOC CGMK/018/KRA2.3(soft)** The ADP submitted contains issues mentioned in the PFM Act 126,1, number A-H

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
					5-7 issues: 2 points 3-4 issues: 1 point, see Annex.		
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) b) The **total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents**.	**Maximum: 2 points** Linkages and within the ceiling: 2 points	0	a. the following 10 Projects were implemented by the County in 2017/2018 1) Purchase of ambulances for all the hospitals in the whole county - Ministry of Health Page 65 of 2013/2017 CIDP, Page 51 of 2017/18 ADP allocated 6M and allocated Kshs 6 M in the 2017/18 Budget. With a variance of 0% 2) Construction of family planning youth friendly center and offices - Ministry of Health. Page 64 of 2013/2017 CIDP, Page 51 of 2017/18 ADP amounting to Kshs. 5,397,080 and allocated Kshs 5,500,000 in the 2017/18 Budget. With a variance of 1.9% 3) Construction of Uvaani Dispensary - Ministry of Health - Page 66 of 2013/2017 CIDP,

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							Page 53 of 2017/18 ADP and allocated Kshs 2,033,910 M in the 2017/18 Budget 4) Furnishing and equipping of kiundwani community library and resource centre under the department of education. Page 142 of 2013/2017 CIDP, Page 55 of 2017/18 ADP and allocated Kshs 3,531,205 in the 2017/18 5) Construction of kithumani market shed in mbitini Ward. Page 127 of 2013/2017 CIDP, Page 47 of 2017/18 ADP and allocated Ksh 1,900,116.80 in the 2017/18 Budget. 6) Construction Iviani Cultural Centre in Ivingoni/nzambani Ward. Page 129 of 2013/2017 CIDP, Page 45 of 2017/18 ADP and allocated Ksh 3.2 M in the 2017/18 Budget. 7) Purchase of Al backup generators in the

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							whole county. Page 98 of 2013/2017 CIDP, Page 36 of 2017/18 ADP and allocated Kshs. 8,978,310 in the 2017/18 Budget 8) Operationalization of Makueni fruit processing plant in Nzaui/Kilili/Kalamba Ward. Page 96 - 98 of 2013/2017 CIDP, Page 36 of 2017/18 ADP and allocated Kshs32,783,677 in the 2017/18 Budget 9) Purchase of tractors with farm implements for the whole county. Page 94 of 2013/2017 CIDP, Page 38 of 2017/18 ADP and allocated Ksh 4,488,859.16 in the 2017/18 Budget 10) Construction of Nthonzweni ECDE Centre in Kee ward. Page 142 of 2013/2017 CIDP, Page 54 of 2017/18 ADP and allocated Kshs.3.5 M in the 2017/18 Budget b. The ADP 2017/18 was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							not costed hence difficult to ascertain the costing of the projects against the budget cost.
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. (look at the indicators in the CIDP matrix chap 6)	Check approved C-APR document for the 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 the end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	5	a. The County has a C-APR approved by the County Assembly; b. The C-APR was produced on time on 28th August 2018. c. The County has provided a C-APR, that the same includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. **REF in soft copy**
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects	Review evaluation reports for at least 3 large projects.	**Maximum: 1 point.** Evaluation is done for at least three	1	**REF.DOC CGMK/017/KRA2.7** The County Government has

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			conducted on an annual basis. e.g. flagship project, wide outreach, has full impact assessment reports, mid-term reviews etc.,)		large projects: 1 point.		an Evaluation Report of completion of major CIDP projects conducted for the FY 2017/18 1) Operationalization of Makueni fruit processing plant in Nzaui/Kilili/Kalamba Ward. Ref No. CGMK/108. 2) Purchase of 500 Litre capacity and Milk Processing & packaging equipment among others at Kikima town. Ref Document No. CGMK/109. 3) Construction of Kaiti Water Project at Wote town. Ref Document No. CGMK/142. 4) Construction of Emali Bus Park at Emali town. Ref Document No. CGMK/110. 5) Construction of Thwake Bridge at Mbooni - Kalawa. **Ref Document No.**

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							CGMK/141.
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR 2016/17 informing ADP 17/18 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	1	The County's ADP and budget are informed by the C-APR. **REF.DOC CGMK/019/KRA2.8**
C	**Key Result Area 3: Human Resource Management** **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Review approved staffing plan Review capacity Building Assessment / CARPS report *In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).* Targets met within +/- 10 %. Check for Letters, minutes	**Maximum 3 points:** First self-assessment: a = 2 points, b = 1 point c= NA. *Future ACPAs:* *a=1 point,* *b = 1 point,* *c = 1 point*	3	a) The County has approved staffing plans with annual targets for all departments in place. **REF.DOC CGMK/031/KRA3.1** **b)** There was evidence that the staffing plan was informed by a Capacity Building assessment **REF.DOC CGMK/040/KRA3.1** c) The County in the staffing plan and they have been partially met. **REF.DOC CGMK/040/KRA3.1**
3.2	Job descriptions,	Job descriptions,	a) Job descriptions in	Review job	**Maximum score: 4**	4	The County has clear job

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	including skills and competence requirements	specifications and competency framework	place and qualifications met. First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;* *future ACPAs: all staff (sample check))* b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;* *future ACPAs: all staff (sample check))* c) Accurate recruitment, appointment and promotion records available	descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review appointment, recruitment and promotion records	**points** All a, b, and c: 4 points. Two of a-c: 2 points One of a-c: 1 point		descriptions and specification as well as skills and competency framework for 5 departments in place FOR Chief officers AND heads of departments; **REF.DOC CGMK/134/KRA3.2** a) Copy of skills and competency framework were also availed. The team verified that the JDs for COs and directors for the following staff were in line with the competency framework as below: - Chief Officer of Finance - Mr. Justus Nzioki Suka. Letter of Appointment dated 8th December 2017 and signed by H.E Prof. Kivutha Kibwana the Governor of Makueni County as evidenced in Document No. CGMK/042 - Chief Officer of Devolution, County Administration,

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							Participatory Development and Public Service - Mr. Justin Musyoka Julius. Letter of Appointment dated 8th December 2017 as evidenced in Document No. CGMK/047. - Director Revenue- Mr. Stephen Thiong'o. Letter of Appointment dated 19th December 2013 and signed by Mr. Benjamin M. Mutie– Chairman, County Public Service Board as evidenced in Document No. CGMK/151. - Director Co-Operatives- Ms. Esther Nduku Kivindio. Letter of Appointment dated 26th March 2014 and signed by Mr. Benjamin M. Mutie–Chairman, County Public Service Board as evidenced in Document No. CGMK/152. - Director of Legal Services- Mr. Shadrack

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							Mwanzia Mulanga. Letter of Appointment dated 19th December 2014 and signed by Mr. Benjamin M. Mutie– Chairman, County Public Service Board as evidenced in Document No. CGMK/156. b) The County Government of Makueni has provided a sample appointment and recruitment process sample as evidenced in Document No. CGMK/135. **REF.DOC CGMK/135/KRA3.2** • The County Government of Makueni has provided a sample promotion record. **REF.DOC CGMK/136/KRA3.2** **REF.DOC CGMK/151/KRA3.2** **REF.DOC CGMK/152/KRA3.2** **REF.DOC CGMK/153/KRA3.2**

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							REF.DOC CGMK/154/KRA3.2 REF.DOC CGMK/161/KRA3.2 REF.DOC CGMK/162/KRA3.2
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	**Maximum score: 5 points.**[3] a) Staff appraisal for all staff in place: **1 point**. (If staff appraisal for	**1**	a) The County has a departmental staff appraisal processes **REF.DOC CGMK/137/KRA3.3** Evidence Document No. CGMK/140. **REF.DOC CGMK/140/KRA3.3**
			b)Performance contracts developed and operationalized for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: **1 point** Performance Contracts in place for the level below Chief Officers: **1 point**	0	Performance contracts developed. But the same have not been signed hence not operationalized **REF.DOC CGMK/042/KRA3.3**
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: **1 point**	1	a) The County Government of Makueni provided proof of service re-engineering undertaken in

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

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							partnership with mobile service provider Safaricom through an online system where farmers are able to request for information, inputs and sell their products as well as get information from the Department of Agriculture, Irrigation, Livestock & Fisheries **REF.DOC CGMK/062/KRA3.3** • The County provided proof of service re-engineering undertaken in the ministry of Gender, Children, Culture & Social Services through an online website system facilitating access to the County Tetheka Fund which is a County empowerment fund whereby services which were otherwise accessed at the County Headquarters are available through access

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							to the internet **REF.DOC CGMK/063/KRA3.3**
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point	1	a) The County Government of Makueni has undertaken RRI in the following fields:- Three months RRI between October 2016 and July 2017 regarding the status of projects to try to improve service delivery after an adverse relationship between the Executive and Assembly between 2018. **REF.DOC-CGMK/176/KRA3.3**
D	**Key Result Area 4: Civic Education and Participation** - ***A citizenry that more actively participated in county governance affairs of the society*** **Max score: 18 points**						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum,	County Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met	**Maximum 3 points.** CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	3	a) CE Units have been formed **REF.DOC CGMK/065/KRA4.1**as evidenced in Document No. CGMK/118. b) The county has dedicated staff The County Government does have officers dedicated to the Civic Education as evidenced

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			activities etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly				in Document No. CGM/120 & **REF DOC CGMK/120** D)The County has a designated budget for Civic Education and Public Participation for the FY 2017/18 under decentralized units **REF.DOC CGMK/001/KRA4.1** on page 113. a) The County Government of Makueni does not have a Curriculum but adopts the MoDA framework as appropriate. b) The County Government uses public barazas **REF.DOC CGMK/077/KRA4.1**, town hall meetings **REF.DOC CGMK/078/KRA4.1** meetings at the ward level towards Civic Education as well as Radio Announcements on PilipiliFm, Baraka Fm, Radio Rahma, Radio Salaam,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Facebook, and Whatsapp. The team was able to sample photographs taken during a public baraza **REF.DOC CGMK/079/KRA4.1**
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	**Maximum 2 points.** Roll out of minimum 5 civic education activities: 2 points.	2	There was Evidence of roll-out of civic education activities e.g a. County Dialogue held on the 22nd March 2018 at the Wild Waters Hall **REF.DOC CGMK/080/KRA4.2** b. Civic Education Training for the Sub- County Administration held from the 26th September 2018 after which the Civic Education Workshop was established **REF.DOC CGMK/081/KRA4.2** c. Public Participation Meeting held on 23rd October 2018 on the restoration of the neglected Old Town **REF.DOC CGMK/082/KRA4.2**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							d. Fiscal Strategy Paper Public participation held in various sub-counties held on 26th – 27th October 2017. **REF.DOC CGMK/083/KRA4.2** e. Devolution Sensitization Week held from the 25th to 27th September 2018. **REF.DOC CGMK/084/KRA4.2** f. Public Participation forum on the Finance Bill held on 8th September 2018. **REF.DOC CGMK/091/KRA4.2**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	**Maximum 2 points.** a) Compliance: **1 point.** b): Compliance: **1 point.**	1	a) System for Access to information and Communication framework was in place framework in place, such as the County website, Notice boards, Public Television displays as well as Social Media platforms e.g Facebook and a twitter handle. **REF.DOC CGMK/085/KRA4.3** b) Evidence to show that public information is published in the Daily Newspapers e.g tenders and invitation to public participation is provided **REF.DOC CGMK/086/KRA4.3**
			b) Counties have designated officer in place and the is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the		1	The County Government has Counties has designated officers in place dedicated towards public engagement **REF.DOC CGMK/088/KRA4.3**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				designated officer (e.g. reports written, minutes of meetings attended etc.)			
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. eg. lists of attendance have the governor, CECs, NGOs, Professional bodies etc d) Evidence that forums are structured (not just unstructured	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 those representation requirements were 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	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	3	a) Evidence of Participatory planning in budget forums through Budget Training held from 27th April 2018 in the respective County Wards and a comprehensive report was prepared **REF.DOC CGMK/089/KRA4.4** b) The County did provide proof that it held mandatory citizen engagement while developing the ADP for the FY 2017/18. **REF.DOC CGMK/087/KRA4.4** c) Mandatory citizen engagement and consultations were held beyond the budget forum; Representation had stakeholder mapping **REF.DOC CGMK/088/KRA4.4** d) During the meeting held

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			discussions) e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.	citizens			by the County Government of Makueni on mandatory citizen engagement held on the 25th June 2018 the representation of stakeholders met the requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines as issued by MoDA as evidenced in **Document No. CGMK/088.** e) The County Government of Makueni provided evidence that forums are structured according to the different needs/ sectors e.g. the elderly, people living with a disability as evidenced in **Document No. CGMK/181** f) There was Evidence of input from the citizens to the plans. **REF.DOC CGMK/083/KRA4.4** g) There was Feed-back to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							citizens on how proposals were handled. **REF.DOC CGMK/090/KRA4.4**
4.5.		Citizens' feedback	Citizens' feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	**Maximum points: 1** Compliance: 1 point.	0	However, there was no proof that members of the public were involved or contributed in the preparation of the planning document by way of minutes provided and/or attendance list and the citizen's feedback.
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 by 1st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28thfeb 2018 passed by the	PFM Act sec 131. County Act, sec. 91. Review county web-page to see if copies of each document are available at the time of self-assessment *(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in*	**Maximum points: 5 points** 9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.	4	The County in their website www.Makueni.go.ke, had the 7 documents:

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			county assembly iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget	*Minimum Performance Conditions)*			

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. within the FY 2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	**Maximum 2 points** Compliance: 2 points.	2	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation. Some of the bills published in the website www.Makueniassembly.go.ke include; The Makueni County Appropriations Bill, 2018 The Makueni County Office of the County Attorney Bill, 2018
E	**Result Area 5. Investment implementation & social and environmental performance** **Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)**						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects (quarterly project reports, certificate of completion) *Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final*	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled projects. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.	**Maximum 4 points (6 points in the first two AC&PAs)** More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of	6	The County Government of Makueni has implemented the underlined planned projects: 1) Purchase of Ambulances and Utility Vehicles- Department of Health - Health Department. =100% 2) Construction of Uvaani Dispensary -. Department of Health - . =100% 3) Upgrading of KMTC

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			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.	Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	projects: 0 points will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		Makindu and Makueni-Department of Health: =100% 4) Construction of Nthonzweni ECD-Department of Health. -. =100% 5) Training & Purchase of Interlocking Brick Machines for Groups-Department of Gender & Social Protection: =100% 6) Refurbishing & Equipping of Gigiri Teachers Training College- Department of Education: =100% 7) Construction of Farm Ponds-Department of Agriculture: =100% 8) Furnishing of ATC Kwa Kathoka- Department of Agriculture: .=100% 9) Purchase of AI & Back-up Generators-Department of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Agriculture: =100% 10) Construction of Thwake Bridge- Department of transport and infrastructure. - =60% COMPLETION RATE =96%
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within **budget** estimates (i.e. +/- 10 % of estimates). Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion	**Maximum 5 points** More than 90 % of the projects are executed within +/5 of budgeted costs: 5 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	5	The County Government of Makueni provided the following projects to review whether the Implementation of projects are in accordance with the cost estimates 1) Purchase of Ambulances and Utility Vehicles- Department of Health -. The budget of the project was Kshs. 6,000,000 and Contract sum was Kshs. 6,000,000. 2) Construction of Uvaani Dispensary -. Department of Health - Budget of the project was Kshs. 5,500,000 and contract sum was Kshs. 5,397,080. 3) Upgrading of KMTC Makindu and Makueni- Department of Health:

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				reports, quarterly reports, payment records, quarterly progress reports, etc. **Review M&E reports.** Compare actual costs of the completed project with original budgeted costs in the ADP/budget.			Budget of the project was Kshs. 7,500,000 and the contract sum was Kshs. 5,084,222.20. 4) Construction of Nthonzweni ECD-Department of Health.-. The budget of the project was Kshs. 3,500,000 and the contract sum was Kshs. 3,051,103. 5) Training & Purchase of Interlocking Brick Machines for Groups-Department of Gender & Social Protection: Budget of the project was Kshs. 10,893,844.28 and the contract sum was Kshs. 10,893,634.28 6) Refurbishing & Equipping of Gigiri Teachers Training College-Department of Education. The budget of the project was Kshs. 3,301,423 and the contract sum was Kshs. 2,999,992 7) Construction of Farm Ponds-Department of Agriculture: Budget of the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							project was Kshs. 5,000,000 and the contract sum was Kshs. 5,000,000 8) Furnishing of ATC Kwa Kathoka- Department of Agriculture. The budget of the project was Kshs. 17,000,000 and the contract sum was Kshs. 10,888,210 9) Purchase of AI & Back-up Generators- Department of Agriculture: The budget of the project was Kshs. 8,978,310 and the contract sum is Kshs. 8,548,713.70. 10) Construction of Thwake Bridge-Department of transport and infrastructure. - The budget of the project was Kshs. 334,000,000 and the contract sum is Kshs. 230,000,000 The projects are executed within +/5 of budgeted costs
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the	Review budget and quarterly budget execution reports as	**Maximum 4 points** The maintenance budget is more than	0	The undermentioned projects from Makueni County have a maintenance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			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).	well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 4 points More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		budget embedded in the individual departments: - 1) Kaiti Water Project completed in 2016. Maintenance Budget allocated under Row 77, 78 and 80 under the Department of Water in the 2017/18 Budget. 2) Purchase of Tractor Reg. 17CG074A. Maintenance Budget allocated under Row 88, 89 and 90 under the Department of Agriculture in the 2017/18 Budget. 3) Agriculture Offices Renovation inherited from National Government. Maintenance Budget allocated under Row 88, 89 and 90 under the Department of Agriculture in the 2017/18 Budget. 4) Purchase of Back Hoe. Maintenance Budget allocated under Row 88,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							89 and 90 under the Department of Agriculture in the 2017/18 Budget. 5) Purchase of Ambulance in 2018. Maintenance Budget allocated under Row 87, 89 and 90 under the Department of Agriculture in the 2017/18 Budget Though there was no justification of the above having maintenance totaling to 5% of the capital budget.
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	**Maximum points: 3 points** All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	3	The undermentioned projects have mitigation measures and annual environmental and social audit reports. 1) Audit Report Construction of Kalamba Water Project as evidenced in Document No. CGMK/181. 2) Audit Report of Ngai Ndenthya Mega Sand Dam in Kathekani, Mtitio Andei as evidenced in Document No. CGMK/182.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							3) Audit Report for Fish/Animal Feeds Facility at Makueni ATC, Kikumini Location, Makueni County as evidenced in Document No. CGMK/183. 4) Audit Report for Kwa Mutuku Earth Dam in Ithumba Location, Nguu - Masumba Ward as evidenced in Document No. CGMK/184. 5) Audit Report for Ilatu Dispensary in Muuni Sub-Location, Nguumo Ward, Makueni County as evidenced in Document No. CGMK/185. 6) Audit Report for Masue Rock Catchment Water Project in Masue Location, Makueni County as evidenced in Document No. CGMK/186. 7) Audit Report for Mangani Sunday School & Community Borehole as evidenced in Document No. CGMK/187. 8) Audit Report for Kwa Kiili

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Sand Dam in Nguu-Masumba Ward as evidenced in Document No. CGMK/188. 9) Audit Report for Kikingo Community Water Borehole in Mutulani Sub-Location, Kee Water as evidenced in Document No. CGMK/189. 10) Audit Report for Water Borehole in Makueni ATC as evidenced in Document No. CGMK/190.
5.5							

4) There is a need to sensitize the county on the need to constitute a grievances/complaints committee

5) The county has an ombudsman office in place however there is a need to have the same office independent and not physically domiciled in the CPSB office as this might force the public to shy away from lodging complaints.

KRA 5 Investments and Social Environment Performance

1) Need for effective internal and external communication

2) Compliance and adherence with statutory obligations

3) There is need to gazette, induct and operationalize the County Environment Committee since they also engage in projects,

4) There is a need to sensitize the county on the importance of having specific maintenance cost for the respective completed projects, especially the big projects as this will inform if the budget allocated is sufficient or not

6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	No monitoring and evaluation committee in place but they have nominations for 2018 – 2019
KRA 2	Planning &M&E	No M&E framework and staff to handle M&E
KRA 3	Human Resource Management	No performance appraisals for the officers other than the CECs and COs
KRA 4	Civic Education	Poor records management
KRA 5	Investment implementation & social and environmental performance	lack of project coordination unit

7.0 LIST OF REPRESENTATIVES INTERVIEWED -MAKUENI COUNTY

NO	NAME	DESIGNATION	TELEPHONE
1	H.E Professor Kivutha Kibwana	Governor	0724237901
2	Mr. Douglas Mbilu	Speaker, County Assembly	N/A
3	Mr. Paul Wasanga	County Secretary	0722868717
4	Mr. Harrison Mutie	C.O Public Service Management	0701766523
5	Mr. Harris Musau	Administrator	0729034264
7	Mr. Julius Kaloi	Human Resource Officer	0728290895
8	Mr. Dr. Godfrey Makau	Senior Accountant	0728818831
9	Mr. Robert Kisyula	Environment & Natural Resources	N/A
10	Ms. Dr. Zipporah Wambua	Legal Researcher	N/A
11	Mr. Karanja Waigi	Director Budget	N/A
12	Mr. Joseph Munyao	KDSP Focal Person	N/A
13	Mr. Alex Mutuku	Director Supply Chain Management	N/A
14	Mr. Eliud Munyao	County Assembly Human Resource Officer	N/A
15	Mr. Korir Kiprotich	Ministry of Devolution & Planning	N/A
16	Kennedy Chilipasi	Finance and Economic Planning	N/A
17	Wilberforce Mwainga	Director of Budget and Planning	0726684970
18	Sharon Adhiambo	Deputy Director of Budget	N/A
19	Mwenda Karisa	Chief Officer Gender	0725806472
20	Emmanuel Sanya	Internal Auditor	0722632019
21	Victor Nzai	KCG	0710526960
22	Mr. Edwin Dzoro	KCG	9727362504
23	Mr. Ombasa Peter	Consultant/ Team leader	0785605362
24	Ms. Nungari Waiyaki	Consultant / Assessor	0785605362
25	Mr. Vincent Musau	Consultant / Assessor	0785605362

8.0 APPENDICES

81 Entry Meeting Minutes

MINUTES OF THE MAKUENI COUNTY INCEPTION/ENTRY MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE GOVERNOR'S BOARDROOM ON 6TH DECEMBER 2018 FROM 7.30 AM –AM – 8.50 AT MAKUENI COUNTY HEADQUARTERS

MEMBERS PRESENT:

MAKUENI COUNTY TEAM:

NAME	DESIGNATION
1) H.E Professor Kivutha Kibwana	Governor
2) Mr. Douglas Mbilu	Speaker, County Assembly
3) Mr. Paul Wasanga	County Secretary
4) Mr. Harrison Mutie	Deputy Speaker, County Assembly
5) Mr. Harris Musau	Chair, Devolution Committee C.A
6) Mr. Julius Kaloi	CEC Land, Mining, Physical Planning & Urban Dev
7) Mr. Dr. Godfrey Makau	CEC Gender & Social Services
8) Mr. Robert Kisyula	CEC Water, Sanitation & Irrigation
9) Ms. Dr. Zipporah Wambua	KDSP Focal / Director of Public Participation
10) Mr. Karanja Waigi	Asst. Director of Budget & Planning
11) Mr. Joseph Munyao	Asst. Director Environment
12) Mr. Alex Mutuku	Director, Supply Chain
13) Mr. Eliud Munyao	C.O Planning, Budget & Revenue
14) Ms. Evelyn Mueni	Asst. Director of Human Resource
15) Dr. Daniel Ksee	Chairman, KDSP Technical Committee
16) Mr. Chris Yulu	Director, Monitoring & Evaluation
17) Mr. Stephen Thiong'o	Director Revenue
18) Mr. Robert Mbithi	In- Charge Assets
19) Ms. Winnie Chepkirui	Internal Auditor
20) Mr. Patrick Kyenza	Director of Human Resource
21) Mr. Reuben Nzonzi	Principal Officer- Public Participation & C.E
22) Mr. Fidel Muema	Procurement Officer
23) Mr. Amos Bitok	Economist
24) Mr. Griffins Mutevi	Fiscal Analyst
25) Mr. Stephen Musyoki	Fiscal Analyst
26) Mr. Julius Musyoka	C.O Devolution
27) Mr. Augustine Kitheka	C.O Office of the Governor

MEMBERS ABSENT WITH APOLOGY:

H.E Adelina Mwau	Deputy Governor, Makueni County

MEMBERS ABSENT WITHOUT APOLOGY:

NONE

PRESTIGE MANAGEMENT SOLUTIONS LIMITED TEAM

NAME	DESIGNATION
1) Mr. Ombasa Peter	Team leader
2) Ms. Nungari Waiyaki	Assessor
3) Mr. Vincent Musau	Assessor

MIN: 1/6/12/2018: PRELIMINARY

The meeting was opened by His Excellency, The Governor Makueni County followed by a word of prayer from Ms. Zipporah Wambua. This followed by a brief introduction of members present and their respective designations.

MIN: 2/6/12/2018: OPENING REMARKS

The Governor, Makueni County welcomed everyone to the meeting and made apologies on behalf of the Deputy Governor who could not attend the meeting as she was engaged elsewhere. He then welcomed the KDSP Focal Person who gave a brief overview of the County's growth as far as the programme was concerned. She emphasized that the County was confident that it would score better and progress to Level Three and welcomed the Assessment Team to the County. She then handed over back to the Governor who welcomed the Assessment Team to the County of Makueni. He noted that the County government was keen on ensuring that the funds given through the program would benefit the people of Makueni. He then handed over to the PMSL Team Leader to make his remarks.

MIN: 3/6/12/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

The Project team leader thanked the county of Government of Makueni for their exceptional hospitality. The team leader requested that every member present for the meeting would sign the Attendance Register in the form of a Visitors Book for record purposes.

The team leader explained that the actual the assessment would be in three phases, the first being the entry meeting where the two teams would agree on a work plan for the three days, secondly, there would be interview sessions where officers in charge of key result areas would provide information as well as documentation to support findings from the sessions and finally there would be visits to projects, which would enable the consultants to see the development that the County has been able to achieve. He observed that the KDSP committee is aware of the assessment tool this will enable the consultants to be able to effectively manage the assignments and give out the report. The team was encouraged to strictly adhere to the CB plan as well as relevant laws like the PFM Act.

The County team was then taken through the list of information required, where the key areas that the assessment tool would cover were highlighted. It was further stressed that there was a need to have the documents delivered before the end of the second day of assessment to allow for adequate time for compilation of the report.
The PMSL emphasized that the ACPA is undertaken annually by an independent externally contracted firm and this time PMSL was competitive and has been awarded the contract to undertake the assessment and this will entail assessing the County for a maximum of 3 days including the field visits/data collection in all the sectors within

the county. The team leader emphasized that the ACPA assesses the MACs, MPCs and the PMs which are means of verification and are well elaborated in the tool and more so the Performance Measures determine the size of the grants which has an attached scoring system with clear calibration of the points against the performance on specific benchmarks/results.

The team leader further emphasized that the ACPA Evaluates the impact of Capacity Building support provided by National government and development partners under the KDSP and informs the design of Capacity Building support to address the county needs and by extension also informs the performance grant allocation. On much interest in the exercise is the following: -

1. Verify compliance of the counties with key provisions of the laws and national guidelines and manuals especially the Public Financial Management Act, 2012, the County Governments Act and other legal documents;
2. Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
3. Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;

The team leader informed the members that the ACPA process has now started since the firm's schedule has been agreed on by the KDSP Secretariat and contract signed hence the following are the expected steps: -

- Consultant performs data analysis and cleaning
- Preliminary reports to the KDSP secretariat
- Receive any complaints or grievances
- Presentation of the reports to the technical committee
- Publication of the report and release of county allocations.

The team leader noted that the schedule of County field visits by the firm will be shared with the counties in due course once agreed upon by stakeholders and that at the end of the assessment in the county, the consultant will debrief the county executive level on the preliminary findings and issues derived from the assessment.

The team leader emphasized that the consultants will also secure documents as evidence of performance achieved as necessary; carry out inspections and investigation through visits to a small sample of sub-project sites to verify the authenticity of the performance as necessary. The team leader noted that data and information not available within the 3 days of assessment will be rated as not complied with in the ACPA (submission of such information after the end of the 3-day assessment visit will not have any effect on the assessment outcome).

MIN: 4/5/12/2018: ASSESSMENT WORK PLAN

The team leader presented the work schedule and noted that the consultancy team will be in Makueni for three days hence the work is cut out as follows: -

a) Day 1 the team shall handle the Minimum Access Condition and Minimum Performance Conditions and partly KRA 1 after the inception meeting.

b) Day 2 the team shall look at KRA 2, 3 and 4 any other issues that require clarity at the reporting stage.

c) Day 3 the team shall look at KRA 5 and any other issues that require clarity at the reporting stage.

d) Day 3 the team shall have a final debriefing meeting of all heads of section and county staff to discuss the findings and clarify any other issues that will require clarity at the reporting stage.

The Team Leader noted that the team intended to have the exit meeting at 10.00 a.m on Monday, 10th December 2018 to allow ample time for the key result areas representatives to iron out any pending issues. He then handed over back to the Governor.

The Governor thanked the Team Leader for the elaborate presentation that gave the thrust of the Assessment. He then invited the County Secretary to make his remarks who welcomed the team and remarked that there would be a brief meeting after the ongoing entry meeting with the County Technical Committee. He hoped that the County would succeed in getting the funding. The Deputy Speaker was then invited to make his remarks. He remarked that the County was grateful for Level 1 and 2 and he noted that the County Government was at par with the PFM, County Government Act and other relevant provisions.

The Chair Devolution Committee then made his remarks by noting that the Assembly and Executive have a good support system comparing it to one family with different homesteads. He further noted that the KDSP Programme had greatly helped in improving the relationship between the two.

The CEC Finance briefly remarked that the County Team had exercised thoroughness and diligence and he was thus optimistic that the engagement during the Assessment will be even better and handed back to the Governor.

The Governor remarked that he was grateful for the Assessment as it gauges how the government is run and that it was not an exam given that the exercise is aimed at supporting the functioning of governments. He noted that it was unfortunate that County Governments did not have the initial capacity and that it was only now that Capacity was being built and for that to happen it is necessary that strong systems have to be put in place thus co-operation between the Assembly and Executive ensures that the same is achieved.

The Governor went on to brief the Speaker who had just walked in on how the meeting had gone on and invited him to make his remarks. The Speaker apologized for being late. He remarked that the primary responsibility of the Assembly was legislation, oversight, and implementation and that the Citizens were the primary executors of the oversight role over the Executive.

MIN: 5/6/12/2018: AOB CONCLUSION AND ADJOURNMENT

The Team Leader handed back over to the Governor who thanked the Speaker and the entire team for their input and handed over to the KDSP Focal Person who

invited all the members for breakfast. There being no other issue, the meeting was adjourned at 8.50 AM after which the PMS team headed for the Technical Committee Meeting and thereafter Assessment.

Minutes Prepared by:

Signature: _____ Date: _____

1) **Name:** NUNGARI WAIYAKI
Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

1) **Name:** OMBASA PETER Mr.
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

2) **Name:**
Designation: _____
County Government of Makueni

8.2 EXIT MEETING MINUTES

MINUTES OF THE EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE GOVERNOR'S BOARDROOM ON10TH DECEMBER 2018 FROM 12.00 P.M – 13.00 P.M MAKUENI COUNTY HEADQUARTERS

MEMBERS PRESENT:

MAKUENI COUNTY TEAM:

NAME	DESIGNATION
1) H.E Professor Kivutha Kibwana	Governor
2) Mr. Douglas Mbilu	Speaker, County Assembly
3) Mr. Paul Wasanga	County Secretary
4) Mr. Harrison Mutie	Deputy Speaker, County Assembly
5) Mr. Harris Musau	Chair, Devolution Committee C.A
6) Mr. Julius Kaloi	CEC Land, Mining, Physical Planning & Urban Dev
7) Mr. Dr. Godfrey Makau	CEC Gender & Social Services
8) Mr. Robert Kisyula	CEC Water, Sanitation & Irrigation
9) Ms. Dr. Zipporah Wambua	KDSP Focal / Director of Public Participation
10) Mr. Karanja Waigi	Asst. Director of Budget & Planning
11) Mr. Joseph Munyao	Asst. Director Environment
12) Mr. Alex Mutuku	Director, Supply Chain Management
13) Mr. Eliud Munyao	C.O Planning, Budget & Revenue
14) Ms. Evelyn Mueni	Asst. Director of Human Resource
15) Mr. Dr. Daniel Ksee	Chairman, KDSP Technical Committee
16) Mr. Chris Yulu	Director, Monitoring & Evaluation
17) Mr. Stephen Thiong'o	Director Revenue
18) Mr. Robert Mbithi	In- Charge Assets
19) Ms. Winnie Chepkirui	Internal Auditor
20) Mr. Patrick Kyenza	Director of Human Resource
21) Mr. Reuben Nzonzi	Principal Officer- Public Participation & C.E
22)Mr. Griffins Mutevi	Fiscal Analyst
23)Mr. Stephen Musyoki	Fiscal Analyst
24)Mr. Julius Musyoka	C.O Devolution
25)Mr. Augustine Kitheka	C.O Office of the Governor

MEMBERS ABSENT WITH APOLOGY:

H.E Adelina Mwau	Deputy Governor, Makueni County

MEMBERS ABSENT WITHOUT APOLOGY:

NONE

PRESTIGE MANAGEMENT SOLUTIONS LIMITED TEAM

NAME	DESIGNATION
1) Mr. Ombasa Peter	Team leader
2) Ms. Nungari Waiyak	Assessor

3) Mr. Vincent Musau Assessor

MIN: 1/10/12/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the Governor and he requested Ms. Jedida Mwikali to open with a word of prayer followed by inviting the few members who had not been present in the Entry Meeting to introduce themselves.

MIN: 2/10/12/2018: OPENING REMARKS

The Deputy Governor welcomed the entire team to the meeting and thanked the County Team for their cooperation and he noted that he hoped that the County had performed well in the Assessment. He then handed over to the Team Leader who then outlined the Agenda as follows:

1) Thanking the County Government and Team.
2) Recap of the Assessment Project and Objectives.
3) Presentation of MACs and MPCs and PMCs.
4) Responses and comments towards the report.
5) Comments from Governor's representatives.

MIN: 3/10/12/2018: THANKING THE COUNTY GOVERNMENT AND TEAM.

The Team leader thanked the County of Government of Makueni for their exceptional hospitality and unwavering co-operation throughout the exercise. He especially thanked the Governor and the Deputy Governor through the Department of Finance for their support throughout the exercise and the rest of their team for the co-operation for the entire 3 days that the Assessment Team had been in the County.

MIN: 4/10/12/2018: RECAP OF THE ASSESSMENT PROJECT AND OBJECTIVES.

The Team Leader emphasized that the objective of the Assessment is to rate Counties by the performance which included the following:

1. To verify compliance of the counties with key provisions of the laws and national guidelines and manuals especially the Public Financial Management Act, 2012, the County Governments Act and other legal documents;
2. To measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
3. To promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;

The Team Leader noted further that the World Bank grant accessed by the Counties is pre-determined by the tool that gives different parameters of what is expected of the Counties.

MIN: 5/10/12/2018: PRESENTATION OF MACS AND MPCS AND PMCS.

The Team Leader then went on to present the preliminary findings of the Assessment as follows: