



**— THE PRESIDENCY —**  
**MINISTRY OF DEVOLUTION & ASAL**

**COUNTY ANNUAL CAPACITY &  
PERFORMANCE ASSESSMENT  
(ACPA 4) 2019-2020**

**FINAL SYNTHESIS  
REPORT**



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## ABBREVIATIONS & ACRONYMS

ACPA	Annual Capacity and Performance Assessment
KDSP	Kenyan Devolution and Support Program
KRA	Key Result Area
MAC	Minimum Access Conditions
MPC	Minimum Performance Conditions
MoDA	Ministry of Devolution and ASAL
NCBF	National Capacity Building Framework
PFM	Public Financial Management
PforR	Program for Results
QA	Quality Assurance
CIDP	County Planning & Updated County
CIMES	County integrated Monitoring & Evaluation system
CRF	County Revenue Fund
CBROP	County Budget Review Outlook Paper
OSR	Own Sourced Revenue
IFMIS	Integrated Financial Management Information System
CEC	County Executive Committee
C & P	Capacity Performance
POM	Programme Operating Manual
EIA / EMP	Environmental Impact Assessment / Environmental Management Programme
ADP	Annual Development Plan



## FOREWARD

The Kenya Devolution Support Programme (KDSP) is a five-year programme of the National Government, in collaboration and support from the World Bank and other development partners. The overall objective of the program is to strengthen the capacity of core national and county institutions with a view to improving the delivery of devolved services at the grassroots levels.

The National and County Governments developed the National Capacity Building Framework (NCBF) in 2013, to address capacity gaps posed by the devolved systems at the grassroot levels. The ACPA process followed later in June 2016 when the participating counties conducted a Self-Assessment exercise that was guided by the National Government technical team. The sensitization reiterated the importance of annual performance assessment on the three agreed measures as a condition to the disbursement of the funds.

The annual Capacity Performance and Assessment reports thus review the Counties performance the capacity building gaps in the counties and recommend the intervention measures needed to bridge the gaps for each county. The assessment further reviews the county's performance on the agreed targets, the linkages between County Integrated Development Plan; Annual Development Plans and the Annual Budgets.

To date, it is worth noting that devolution has made notable progress as counties seek to simultaneously deliver devolved services and to establish systems to the constituents. Counties have further developed infrastructures, established investments and provided modern services never seen previously especially in the far-flung regions and communities in the country.

The ACPA report also plays other roles such as evaluating the impact of capacity building support provided by national government and development partners under the NCBF; informing the design of capacity building support to address county needs; informing the introduction of a performance-based grant to increase the incentives for counties those invest in their capacity needs.

Unlike the previous assessments, ACPA4 assessors visited completed and ongoing projects in the counties and compiled project reports, both for KDSP funded and county funded. It is noted from these visits, that the counties have continued to reach the constituents through project investments that have social and economic impacts that resonate to the expectations of the citizenry.

The counties equally have improved in prudence financial management as attested by the progressive growth in qualified audit opinion from 13 in 2015/16; 22 in 2016/17 and 38 in 2017/18. This is a testimony that KDSP has improved governance structures in the counties.

Therefore, it is imperative to note that if KDSP support is extended to the counties for another five years by the development partners, the realization of Kenya Devolution gains to the counties will have a spillover effect and increased competitive advantage within the counties. This would also culminate employment creation, incomes and improved standard of living to the citizenry. This report also informs all key players in the County on a timely basis, the progress made in implementing the identified measures, policies, projects and programmes at the county levels. Specific challenges have also been



identified for each county which will guide in developing policy measures, strategies, implementing models, specific time frame and key performance indicators to address the gaps.

The report has also outlined a wide range of recommendations aimed at promoting robust economic activities in all key results areas.

I, therefore, call upon all people of goodwill to play their part, both at the individual and collective levels, to ensure the KDSP is successfully implemented.

I call the Government Institutions, development partners, private sector and all stakeholders to work assiduously towards achieving these measures.

My office is committed to ensure that the counties optimally use the scarce resources at their disposal, ensure accountability for every shilling expended in the public service delivery and value for the money to all citizenry.

Finally, I must emphasize that the successful implementation of KDSP calls for individual and collective commitment to ensure the realization of Kenya Vision 2030 that will make our country a globally competitive and prosperous nation.

**HON. EUGENE WAMALWA EGH**  
**CABINET SECRETARY MINISTRY OF DEVOLUTION ARID AND SEMI-ARID LANDS**





## ACKNOWLEDGMENT

The Kenya Devolution Support Program (KDSP) is designed on the principles of devolution that recognize the emerging need to deepen incentives for national and county governments. The Annual Capacity and Performance Assessment (ACPA) exercise under the Kenya Devolution Support Programme (KDSP) has been carried out annually for the last four years. The KDSP is a five-year programme of the National Government, in collaboration and support from the World Bank and other development partners.

The ACPA4 was undertaken through the administration of an assessment tool in each county. This involved interviews and verification of evidence within the five key result areas. The Key County Government and County Assembly Officials, Senior Management and Focal Persons for each performance measure, staff and thematic areas were involved in the assessment.

It was a consultative process where counties provided evidence of the three criteria under review namely, Minimum Access Conditions, Minimum Performance Condition, and the Performance Measures. Several discussions and validation meetings were held to ensure that consensus is built with regards to the identification of key result areas and performance measures.

I wish to thank the KDSP Secretariat for inducting the assessors on the tool and in the planning and other logistical support that culminated in the successful assessment of all 12.

Further, I sincerely appreciate the MODA KDSP technical committee and the National Technical Steering Committee for their commitment and advisory engagement that enabled the completion of the ACPA4 report on time.

Special thanks go to the Governors, Senior County Officials and the staff from all the 47 Counties both from the County Executive and the Assembly for their patience, endurance, and passion exhibited during the assignment.

Finally, we are indebted to the Government of Kenya and the World Bank for financial support.

**MR. CHARLES T. SUNKULI**  
**CBS PRINCIPAL SECRETARY**



## EXECUTIVE SUMMARY

This report highlights a comprehensive analysis of the assessment conducted by Prestige Management Solutions on the fourth stage of the Annual Capacity and Performance Assessment (ACPA4) under the Kenya Devolution Support Programme (KDSP). The KDSP is a five-year programme of the National Government, that is jointly implemented by the Government of Kenya and administered by the World Bank on behalf of other development partners.

The overall objective of the program is to strengthen the capacity of core national and county institutions with a view to improving the delivery of devolved services at the grassroot levels in the 47 counties. To address the capacity pitfalls that were observed by devolved structures, the national and county governments developed the National Capacity Building Framework (NCBF) in 2013.

The annual Capacity Performance and Assessment reports thus review the Counties performance capacity building gaps in the counties and recommend the intervention measures needed to bridge the gaps in each county. The assessment further reviews the county's performance on the agreed targets, the linkages between County Integrated Development Plan; Annual Development Plans and the Annual Budgets with an overall objective of ensuring that the process is seamless in 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 the counties.

During the first two years of devolution, under the NCBF, the national government did put in place multiple new laws and policies, rolled out systems (e.g. the integrated financial management information system (IFMIS), designed and rolled out induction trainings for large numbers of new county staff in different levels of county government, and initiated medium-term capacity initiatives to strengthen capacity gaps in the counties.

The ACPA process started in June 2016 when the participating counties conducted a Self-Assessment exercise that was guided by the National Government's technical team. Consequently, three ACPAs have been carried out that are guided by a tool developed by MODA and the national steering committee.

The first four years of devolution notable progress have been realized as countries seek to simultaneously deliver devolved services and to establish systems in the constituents. Counties have further developed infrastructures, established investments and provided modern services never seen previously in some geographically far flang regions and communities in the country.

In rendering these services, the multiplicity of bottlenecks in terms of inadequate capacity, technology, and competitive infrastructure has been noted with various degrees across the counties. And as such, the public expectations on gains and multiplier effect on the devolution has been high in the last four years. On the other hand, the county government is in the driver's seat to produce feasible results in an endeavor to cascade more opportunities to the grassroots level through civic education, bottom-up participatory planning by engaging stakeholders in budgeting, planning, and determination of projects and activities on the basis of priorities. These processes have



often than not brought all stakeholders on board to own the projects and programs that superseded the ex-ante trickle-down centralized planning where decisions were made centrally at the national level.

With the promulgation of the new Constitution of Kenya 2010 new governance structures were institutionalized that balances accountabilities, increases the responsiveness, inclusiveness, and effectiveness in the service delivery.

The roll-out of devolution has therefore been formally underway since March 2013 when county governments were established under the 2010 Constitution. County governments have since completed the five full budget cycles from (the fiscal year 2013-2014), and it is useful to take stock of these progress and challenges faced by the stakeholders in the new structures especially as it relates to their public financial management and planning processes. Equally the county governments have within six years of existence brought significant progress in delivering devolved services mainly consisting of health, agriculture, urban services, and basic infrastructures that have opened up grassroots institutions to the mainstream economic activities.

The objective of this assessment, therefore, is to recapitulate the counties' progress status from the inception of the ACPAs and categorize emerging issues, lessons, and challenges that can inform central and county government officials, CSOs, and partners as they continue to support the implementation of devolution.

The period under review is the Financial year 2018/19 that will inform the government and development partners on the performance gaps and propose policy direction for the future engagement in the devolution support.

In respect to Article 189 of the Constitution, multiple new laws, systems, and policies were rolled out; induction training for large numbers of new county staff at different levels was initiated to implement policies and programs in the new counties structures. 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 that can be measured were instituted. These measures provided the basis for a more coherent, well-resourced devolution capacity support. The counties so far have benefited from the two levels of investment grants, 13 counties in 2017/18 and 22 in 2018/19.

On an annual basis, the MODA undertake Annual Capacity Performance Assessment in the 47 counties to establish compliance with the agreed measures. The ACPA4 thus was also undertaken with a view to assessing the compliance of three key areas namely:

- The Minimum Access Conditions (MACs)
- Minimum Performance Conditions (MPCs)
- Performance Measures (PMs)

The assessment was carried out by an independent consultant objectively and it recaps on the methodology, timeliness a summary of the results, capacity building gaps and the challenges.

Prior to the assessment, the KDSP secretariat conducted a two-day training workshop to inform the consulting team on the objectives of the ACPA, size of capacity performance



grants, County Government’s eligibility, the tool, and the assessment criteria.

The overall assessment commenced on September 15th through 28<sup>th</sup> October 2019 that primarily focused on performance relating to FY 2018/2019 on the Minimum Access Conditions; Minimum Performance Conditions and the Performance Measures. The assessor visited each of the forty-seven counties administered the tool and collected data as recommended in the three key areas. The teams were also facilitated to undertake a desk review on all relevant documents as a preview to the preparation of the assignment. The assessment was evidence-based and strictly on the process verifications. The teams also visited sampled county projects that are either KDSP funded or county specific to verify the compliance of social safeguards and the social economic impacts gains to the communities. Each report has a pictorial and briefs on implementation status for each project visited.

A summary of the assessment findings from the report is as follows;

Forty-three (47) counties that translate to 100% met all the Minimum Access Conditions (the criterion had been waived for all the counties by the Ministry).

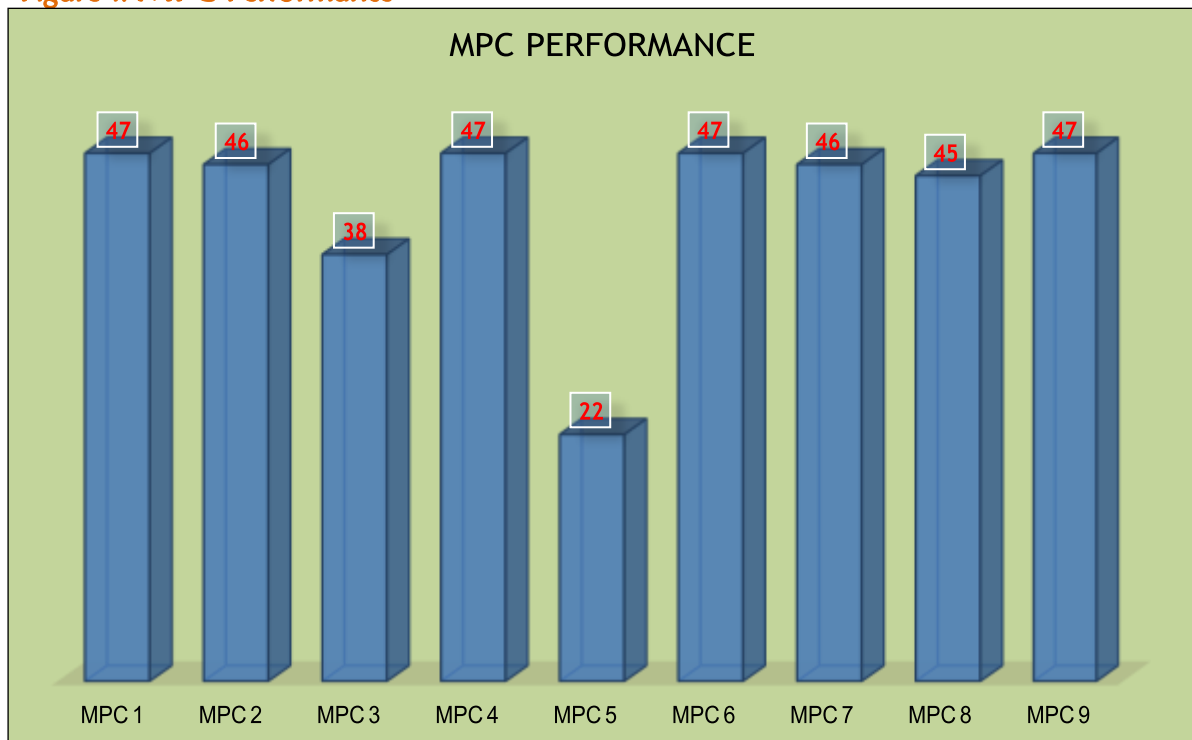
### SUMMARY OF MINIMUM PERFORMANCE CONDITIONS

The Minimum Performance Conditions improved considerably compared to ACPA3 with 38 counties having complied that translates to 81%. This is an increase of 34% from the previous year which stood at 47 % of the counties that met all conditions. Nine Counties did not meet all the MPCs generally due to either a disclaimer or adverse audit opinions.

Two counties had an unqualified opinion namely Makueni and Nyandarua which is an indication of progressive improvement of the counties in the financial management.

Wajir, Nairobi, Lamu, Tana River, and Migori had a disclaimer while Muranga, Embu, Homa Bay, and Taita Taveta had an adverse opinion in that order respectively.

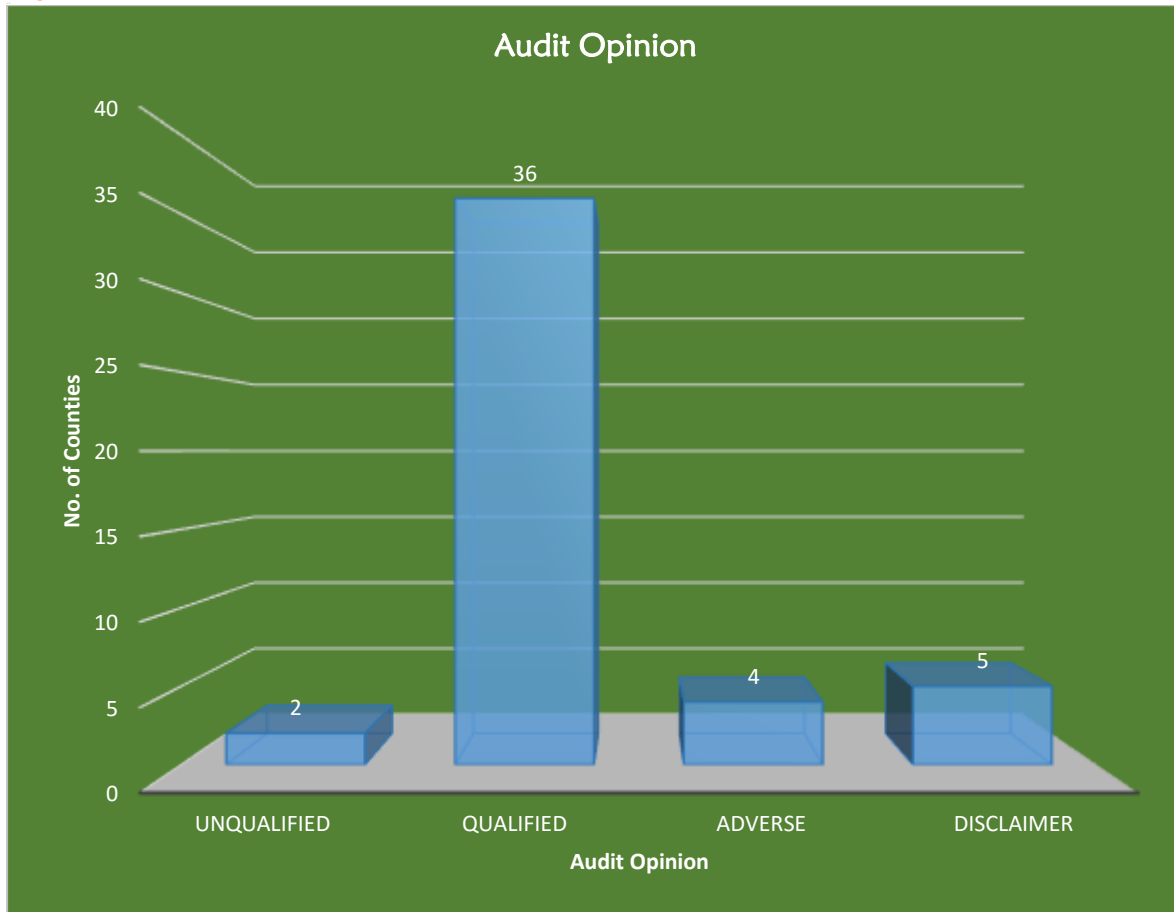
Figure 1: MPC Performance





The counties performed well in these criteria with 38 counties meeting all the MPCs. According to the above chart, MPC 1 was waived for all counties as it involved compliance with the MACs. MPC2 one county namely Wajir did not comply with the submission of the financial statements; MPC3; MPC4 on annual planning documents all counties met; MPC5 relates to the 22 counties that had a qualified audit opinion 2017/18; MPC6 on consolidated procurement plan all counties met; MPC7 46 counties met except Wajir; MPC8, 45 counties met except Lamu and Wajir while all counties met the MPC 9 on grievance redress mechanism.

Figure 2: Audit Opinion



### KEY RESULTS AREAS PERFORMANCE MEASURES

The counties performed well in four KRAs with KRA2 leading with 88.5 % followed closely by KRA4 82%; KRA5 72%; KRA1 71% and KRA3 70% in that order respectively.

On individual indicator, under KRA1, many counties were unable to comply with the 15th October deadline on submitting the CBROP to the County Assembly; and the establishment and the operationalization of the internal audit committee.

However, overall, the counties have improved in financial management as evidenced by the increase in the numbers of counties with qualified audit opinions from 22 to 36 while two additional counties managed unqualified opinion.



Figure 3: Analysis of the Performance Measures

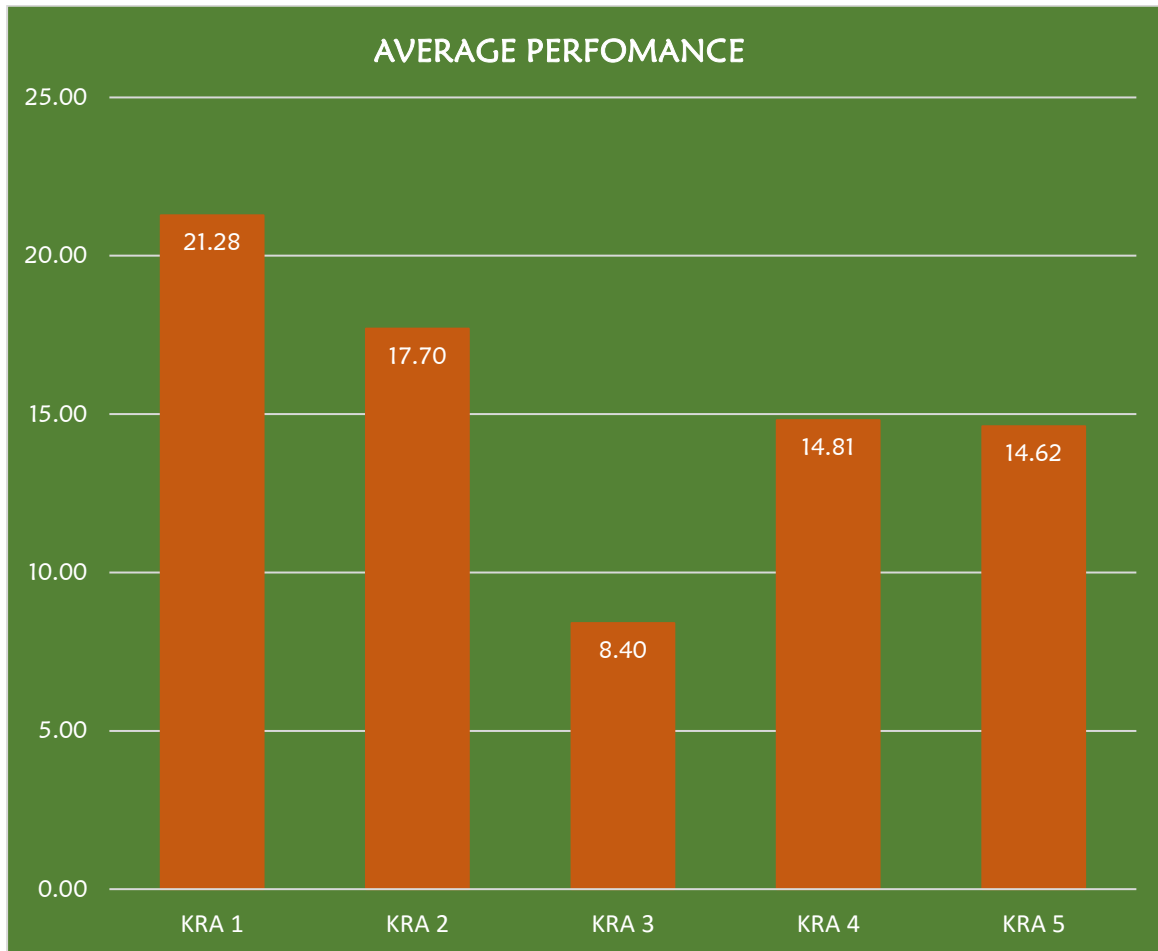




Table 1 The table below illustrates the performance measures of the counties. Overall observation shows that there is improved performance compared to the previous year results with Nyeri County achieving 29 points, followed closely by Mombasa and Nyandarua with 28 points of the possible 30 points. Overall, 32 counties scored 20 points of the possible 30 and above. The mean score was 71%; the highest 97% and Wajir with the lowest 30 %.

**Table 1: KRA 1: Public Financial and Management**

COUNTIES	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	1.10	1.11	1.12	1.13	1.14	1.15	TOTAL
Baringo	1	3	0	2	1	0	1	0	1	1	1	0	0	1	5	18
Bomet	2	2	4	2	1	2	1	0	1	1	1	2	1	1	6	27
Bungoma	2	3	3	2	1	0	1	2	0	1	1	2	1	0	5	24
Busia	2	2	1	1	1	0	1	2	1	1	1	1	1	0	4	19
Elgeyo Marakwet	2	2	4	2	1	2	1	2	1	1	1	0	1	1	6	27
Embu	2	2	2	2	1	0	1	2	1	0	1	0	1	0	5	20
Garissa	2	2	0	0	1	2	1	0	1	0	1	1	1	1	3	16
Homabay	1	0	4	1	1	2	1	1	1	1	1	0	1	1	4	20
Isiolo	2	3	3	2	1	2	1	2	1	1	1	0	1	1	5	26
Kajiado	2	3	2	2	1	0	1	0	1	0	1	1	1	1	5	21
Kakamega	2	2	1	0	1	0	1	0	0	1	0	0	1	1	5	15
Kericho	2	3	4	2	1	0	1	2	1	1	1	1	1	1	5	26
Kiambu	2	2	2	1	1	2	1	0	1	0	0	2	1	1	5	21
Kilifi	2	3	2	0	1	2	1	2	1	0	1	0	1	1	5	22
Kirinyaga	2	2	3	1	1	0	1	2	1	1	1	1	1	1	6	24
Kisii	2	2	3	2	1	1	1	2	1	1	0	0	0	1	5	22
Kisumu	2	2	1	2	1	0	1	1	1	1	1	0	1	1	5	20
Kitui	1	2	2	2	1	2	1	0	1	1	1	2	1	0	5	22
Kwale	2	3	0	2	1	2	1	2	1	1	0	2	1	1	6	25
Laikipia	2	2	3	2	1	2	1	2	1	1	1	1	1	1	6	27
Lamu	2	2	0	2	1	1	1	1	0	0	0	0	1	1	5	17
Machakos	2	2	4	2	1	2	1	2	1	1	1	1	1	1	5	27
Makueni	2	2	3	2	1	2	1	1	1	1	1	1	1	1	6	26
Mandera	2	2	2	1	1	2	1	2	1	1	1	0	1	1	3	21



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COUNTIES	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	1.10	1.11	1.12	1.13	1.14	1.15	TOTAL
Marsabit	2	3	3	1	1	0	1	2	1	1	1	1	1	1	6	25
Meru	2	2	3	2	1	2	1	2	1	0	1	1	1	1	3	23
Migori	2	1	2	0	1	0	1	0	1	1	1	0	1	1	4	16
Mombasa	2	3	4	2	1	2	1	2	1	1	1	0	1	1	6	28
Muranga	2	2	2	0	1	2	1	2	1	0	0	0	0	0	6	19
Nairobi	2	2	1	2	0	0	1	2	0	1	1	0	0	1	3	16
Nakuru	2	2	1	2	1	2	1	2	1	1	1	1	1	1	5	24
Nandi	2	2	1	2	1	0	1	0	1	0	0	0	1	0	3	14
Narok	2	3	4	2	1	2	1	0	1	0	0	2	1	0	5	24
Nyamira	2	2	2	0	1	2	1	2	1	1	1	0	1	1	5	22
Nyandarua	2	3	3	2	1	2	1	2	0	1	1	2	1	1	6	28
Nyeri	2	3	4	2	1	2	1	2	1	1	1	1	1	1	6	29
Samburu	2	3	3	0	0	0	0	0	1	1	1	0	0	1	6	18
Siaya	2	3	4	0	1	0	1	1	0	1	0	0	1	1	4	19
Taita Taveta	2	3	2	2	1	2	1	2	1	1	1	1	1	1	4	25
Tana River	0	2	2	0	1	0	1	0	1	0	1	0	1	0	5	14
Tharaka Nithi	2	2	3	2	1	2	1	1	1	0	1	0	0	0	5	21
Transzoia	2	3	3	2	1	0	1	2	0	0	0	0	0	1	5	20
Turkana	2	3	1	2	1	0	1	1	1	1	1	0	1	1	4	20
Uasin Gishu	2	3	1	2	1	0	1	2	1	1	1	0	0	1	6	22
Vihiga	2	2	1	1	1	2	1	2	1	0	1	0	1	0	6	21
Wajir	2	1	0	0	1	0	1	0	1	0	0	0	0	0	4	10
West Pokot	2	3	4	0	1	0	1	0	1	0	1	0	1	0	5	19
Average	1.85	2.30	2.28	1.38	0.96	1.06	0.98	1.26	0.83	0.66	0.77	0.60	0.81	0.74	4.94	21.280





### KRA 2 PLANNING MONITORING AND EVALUATION

The Planning Monitoring and Evaluation was the best performed measure with 88.5% or a mean of 17.7 points of the possible 20 points. Seven counties achieved the maximum 20 points namely; Tharaka Nithi; Nyandarua Nakuru; Mombasa; Makueni; Kirinyaga; and Kakamega. Only one county namely Nairobi could not score more than 50%. The indicator that performed best overall under KRA2 is 2.6, on the submission of ADP on time with 97.4 % achievement followed closely by 2.3 with 97% and 2.4, 92% in that order respectively. KRA 2.8 had the lowest at 62% followed by 2.7 at 66% in that order respectively.

**Table 2: KRA 2: Planning and Monitoring and Evaluation**

COUNTIES	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	TOTAL
Baringo	3	0	3	4	2	5	0	0	17
Bomet	3	1	3	4	2	5	0	1	19
Bungoma	3	1	3	4	2	5	1	0	19
Busia	3	1	3	4	0	5	0	0	16
Elgeyo Marakwet	3	1	3	3	2	5	1	1	19
Embu	3	1	3	3	0	5	1	1	17
Garissa	2	1	3	4	1	5	0	1	17
Homabay	3	0	3	4	2	5	0	0	17
Isiolo	3	1	3	4	0	5	1	1	18
Kajiado	3	1	3	3	2	5	0	1	18
Kakamega	3	1	3	4	2	5	1	1	20
Kericho	3	1	3	4	1	5	0	1	18
Kiambu	3	0	3	3	1	5	1	1	17
Kilifi	3	0	3	4	1	5	1	1	18
Kirinyaga	3	1	3	4	2	5	1	1	20
Kisii	3	1	3	3	2	5	1	0	18
Kisumu	3	1	3	3	0	5	0	0	15
Kitui	3	1	3	3	2	5	1	1	19
Kwale	3	1	3	4	2	5	1	0	19
Laikipia	3	1	3	4	1	5	1	1	19
Lamu	3	0	3	4	0	5	0	0	15
Machakos	2	1	3	3	2	5	1	1	18
Makueni	3	1	3	4	2	5	1	1	20
Mandera	3	1	3	3	2	5	1	1	19
Marsabit	3	1	3	3	1	4	1	0	16



COUNTIES	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	TOTAL
Meru	3	1	3	4	0	5	1	1	18
Migori	3	0	2	4	1	0	0	0	10
Mombasa	3	1	3	4	2	5	1	1	20
Muranga	2	1	3	2	2	5	1	1	17
Nairobi	1	0	2	4	0	5	0	1	13
Nakuru	3	1	3	4	2	5	1	1	20
Nandi	3	1	3	4	2	5	1	0	19
Narok	2	1	3	4	2	5	0	1	18
Nyamira	3	1	3	4	1	5	0	0	17
Nyandarua	3	1	3	4	2	5	1	1	20
Nyeri	3	1	3	3	2	5	1	1	19
Samburu	3	1	3	4	2	5	0	0	18
Siaya	3	1	3	4	0	5	0	1	17
Taita Taveta	3	1	3	4	0	5	1	0	17
Tana River	3	1	3	4	2	5	0	0	18
Tharaka Nithi	3	1	3	4	2	5	1	1	20
Transzoia	3	1	3	4	1	5	1	1	19
Turkana	3	1	3	4	0	5	1	1	18
Uasin Gishu	3	1	3	4	1	5	1	1	19
Vihiga	3	1	3	4	0	5	1	1	18
Wajir	3	1	2	4	1	5	1	0	17
West Pokot	3	1	3	4	1	5	1	0	18
Average	2.87	0.85	2.91	3.70	1.23	4.87	0.66	0.62	17.72



Table 3: KRA3 Human resources

COUNTIES	3.1	3.2	3.3	TOTAL
Baringo	2	4	1	7
Bomet	2	4	3	9
Bungoma	3	4	5	12
Busia	0	2	1	3
Elgeyo Marakwet	2	4	5	11
Embu	2	4	3	9
Garissa	3	2	3	8
Homabay	2	4	3	9
Isiolo	3	4	3	10
Kajiado	2	4	2	8
Kakamega	2	2	4	8
Kericho	0	4	5	9
Kiambu	0	2	3	5
Kilifi	3	4	3	10
Kirinyaga	3	4	3	10
Kisii	1	4	5	10
Kisumu	0	2	3	5
Kitui	0	4	3	7
Kwale	3	4	3	10
Laikipia	2	4	3	9
Lamu	3	4	2	9
Machakos	3	2	2	7
Makueni	2	4	5	11
Mandera	3	4	3	10
Marsabit	2	4	1	7
Meru	2	4	2	8
Migori	2	4	2	8
Mombasa	3	4	5	12
Muranga	2	4	2	8



COUNTIES	3.1	3.2	3.3	TOTAL
Nairobi	2	4	1	7
Nakuru	1	4	4	9
Nandi	3	2	2	7
Narok	2	4	1	7
Nyamira	2	4	3	9
Nyandarua	3	4	3	10
Nyeri	3	4	5	12
Samburu	0	4	1	5
Siaya	0	4	5	9
Taita Taveta	2	4	2	8
Tana River	1	4	1	6
Tharaka Nithi	1	2	4	7
Trans Nzoia	2	3	4	9
Turkana	2	4	5	11
Uasin Gishu	2	4	5	11
Vihiga	0	4	2	6
Wajir	0	2	1	3
West Pokot	2	0	3	5
Average	1.81	3.47	2.98	8.41

The KRA3 had the lowest average mark of 70% or 8.4 points out of the possible 12 points. One county achieved a maximum of 12 points namely, Bungoma. KRA3. 3 was the lowest with a mean score of 2.98 points of the possible 5 points.

Busia and Wajir counties had the lowest of 3 points of the possible 12 points followed closely by Kiambu, West Pokot and Kisumu with 5 points of the possible 12 points. It was noted at the counties have not fully operationalized staff performance appraisals as the mid-year appraisals evaluations were lacking across many counties. Similarly, the performance contracts are not fully implemented and where signed, the quarterly reports and annual evaluations were lacking across the Counties. Similarly, KRA 3.1 was lowest with an average of 1.81. Nine counties scored zero under this measure was due to lack of staffing plans, development of capacity skills assessment and lack of competency framework.



Table 4 KRA4: Civic Education and participation

COUNTIES	4.1	4.2	4.3	4.4	4.5	4.6	4.7	TOTAL
Baringo	3	2	2	2	0	3	2	14
Bomet	3	2	2	3	1	4	2	17
Bungoma	3	0	2	1	0	2	2	10
Busia	3	0	2	2	0	3	2	12
Elgeyo Marakwet	3	2	2	3	1	5	2	18
Embu	3	0	2	2	0	5	2	14
Garissa	3	2	2	1	0	5	2	15
Homabay	3	0	2	1	0	1	2	9
Isiolo	3	2	2	2	0	4	0	13
Kajiado	3	2	2	3	0	5	2	17
Kakamega	3	2	2	2	0	5	2	16
Kericho	2	0	2	1	1	4	2	13
Kiambu	3	0	2	1	0	3	2	11
Kilifi	2	0	2	1	0	5	2	13
Kirinyaga	3	2	2	3	0	4	2	16
Kisii	3	2	2	3	1	3	2	16
Kisumu	2	2	2	3	1	3	2	16
Kitui	3	2	2	3	0	3	2	15
Kwale	3	0	2	1	1	5	2	14
Laikipia	3	2	2	1	0	5	2	15
Lamu	3	2	2	1	0	1	2	11
Machakos	3	2	2	3	1	5	2	18
Makueni	3	2	2	3	1	5	2	18
Mandera	3	2	2	3	1	4	2	17
Marsabit	3	2	1	2	0	5	2	15
Meru	3	2	1	3	0	4	2	15
Migori	3	0	2	1	0	2	2	10
Mombasa	3	2	2	3	1	5	2	18
Muranga	3	2	2	2	0	4	2	15



COUNTIES	4.1	4.2	4.3	4.4	4.5	4.6	4.7	TOTAL
Nairobi	3	0	2	2	0	3	0	10
Nakuru	3	2	1	3	1	5	2	17
Nandi	3	2	2	3	1	3	2	16
Narok	3	2	2	3	0	5	0	15
Nyamira	3	0	2	2	1	4	2	14
Nyandarua	3	2	2	2	1	5	2	17
Nyeri	3	2	2	3	1	5	2	18
Samburu	3	0	2	3	0	5	2	15
Siaya	3	2	2	3	1	3	2	16
Taita Taveta	3	2	2	3	1	5	2	18
Tana River	3	2	2	1	0	5	2	15
Tharaka Nithi	3	2	2	3	1	4	2	17
Trans Nzoia	3	2	2	1	0	5	2	15
Turkana	3	2	2	3	0	5	2	17
Uasin Gishu	3	2	2	3	0	5	2	17
Vihiga	3	2	2	3	0	5	2	17
Wajir	3	2	2	2	0	2	2	13
West Pokot	3	0	1	1	0	4	2	11
Average	2.81	1.45	1.91	2.21	0.38	4.04	1.87	14.81

The KRA 4 had a mixed achievement with an average score of 82.%. Six counties achieved a maximum of 18 points namely Taita Taveta, Nyeri, Mombasa, Machakos, Makueni and Elgeyo Marakwet. KRA 4. 5 had the lowest score of 0.38 of the possible 1 point which is an indication that the counties rarely involve the citizens in the discussions of the County Annual Progress Reports.

The second lowest is 4.2 with 1.45 of the possible 2 points. It was observed that mostly the counties lacked initiating memos approvals for the civic education programs. Implicitly, it was observed also the citizens are not fully informed about the county's revenue and expenditure outturns.



Table 5: KRA 5: Investment Implementation and Social Environment Performance

COUNTIES	5.1	5.2	5.3	5.4	5.5	TOTAL
Baringo	4	2	0	1	4	11
Bomet	4	4	4	4	4	20
Bungoma	4	4	0	3	4	15
Busia	3	3	0	4	4	14
Elgeyo Marakwet	4	4	4	4	4	20
Embu	4	4	4	4	4	20
Garissa	3	0	0	0	4	7
Homabay	0	3	0	0	0	3
Isiolo	4	4	4	0	4	16
Kajiado	4	4	4	4	4	20
Kakamega	4	3	0	0	4	11
Kericho	0	0	4	4	4	12
Kiambu	4	4	0	0	4	12
Kilifi	4	3	0	0	4	11
Kirinyaga	4	4	2	4	4	18
Kisii	4	3	4	4	4	19
Kisumu	4	4	0	4	0	12
Kitui	4	4	4	4	4	20
Kwale	3	2	0	0	4	9
Laikipia	4	4	4	4	4	20
Lamu	0	0	0	0	4	4
Machakos	4	4	4	4	4	20
Makueni	4	4	4	4	4	20
Mandera	4	4	4	4	4	20
Marsabit	4	4	4	0	4	16
Meru	4	4	4	4	4	20
Migori	4	4	0	1	4	13
Mombasa	4	4	4	0	0	12
Muranga	3	4	4	4	4	19
Nairobi	0	0	0	0	4	4
Nakuru	3	3	4	4	2	16
Nandi	3	4	0	1	4	12
Narok	4	4	4	4	4	20
Nyamira	4	4	0	4	4	16



COUNTIES	5.1	5.2	5.3	5.4	5.5	TOTAL
Nyandarua	4	3	4	4	4	19
Nyeri	4	4	4	4	4	20
Samburu	4	4	4	4	4	20
Siaya	3	3	3	3	3	15
Taita Taveta	4	0	0	0	0	4
Tana River	0	0	0	4	4	8
Tharaka Nithi	4	4	4	4	4	20
Transzoia	4	0	4	4	4	16
Turkana	4	2	4	0	4	14
Uasin Gishu	4	3	0	0	4	11
Vihiga	2	0	2	4	4	12
Wajir	0	4	0	0	4	8
West Pokot	4	4	0	0	2	10
Average	3.3	3.0	2.2	2.4	3.6	14.62

Like other KRAs, this measure had mixed results, an average score of 14.6 points of the possible 20 points. Fourteen counties achieved a maximum of 20 points while Homa Bay achieved the lowest of 3 points of the possible 20 points, closely followed by Taita Taveta, Nairobi and Lamu with 4 points of possible 20 points. Our observation noted that these were the counties that had either adverse or a disclaimer of the audit opinion. Unlike the previous year, KRA 5.3 recorded improved performance with an average of 2.2 points of the possible 4 points. Twenty-five counties recorded the maximum score under this measure.

### OVERVIEW OF DEVOLUTION GOOD PRACTICES

The National and county government authorities and civil society organizations have sought to enhance citizen engagement in multiple ways. A key focus by these actors has been to operationalize the policy, legal and regulatory framework on transparency and citizen participation into practical and effective mechanisms that engage citizens, particularly at the county level. A positive factor is a commitment and political will demonstrated by the county governors and their staff, as well as central government support in the disbursement of the budget support to the counties for development initiatives that enlist solid foundations at the counties to ensure the gains of the devolution trickle down to grass-root institutions.

There have been interventions for enabling public engagement at both national and sub-national levels. At the national level, the Ministry of Devolution Arid and Semi-Arid Lands launched the National Capacity Building Framework (NCBF) for strengthening the capacity of counties in public financial management, human resource management, integrated development planning, and performance management. These interventions are critical for building capacities to the counties to citizens' participation in county planning forums.





Prelude to the ACPA assessments; in December 2014 the government did put in place a mechanism for monitoring the progress of counties to implement devolved government, that included citizen engagement. However, the process was not cost-effective due to the multiplicity of factors such as high cost of participation, lack of administrative capacity and national guidelines on participation as key hindrances to effective citizen engagement.

Consequently, to put in place participatory structures; all 47 counties have websites in place, have established citizen forums, have put in place county communication frameworks with some having established and designated officers to the office of the ombudsman especially Mombasa county. There are also notable innovative initiatives from individual counties that have been instituted to handle grievances. Some counties have established web-based portals to ensure real-time communication with the citizens.

There are good case examples of collaborative engagements between civil society and county governments to improve citizens' participation including joint mobilization strategies, for example, in Taita Taveta and Homa Bay counties, and development of citizen-friendly budgets in Nakuru County.

The Kenya Devolution Support Program (KDSP) is designed on these sound principles that recognize the emerging need to deepen incentives for national and county governments in core activities that have quick wins in the NCBF Key Results Areas. This program is not only expected to build institutional systems and resource capacity of the county institutions in the delivery of more effective, efficient devolved services but also to leverage the equitable share of the resources the counties receive annually.



## CHAPTER ONE

### 1.0 GENERAL BACKGROUND OF THE GAINS OF DEVOLUTION

Kenya's 2010 Constitution that was promulgated in August 2010 seeks to address the challenges and represents a fundamental shift in the country's policy and institutional framework that devolved functions from the central government to the counties. The constitution provides for multiple reforms, including a strengthened legislature, judiciary, decentralization, new oversight bodies, and increased transparency and accountability to the citizens. The implementation of these structures has been gradual according to the embedded schedules in the constitution.

The Constitution prescribes the national values and principles of governance which include sharing of power to provide the basis for Kenya's system of devolved government. The devolved system of government has been implemented since 2013 with a significant level of success, including the transfer of functions to county governments, preparation of a devolution policy and alignment of sectoral laws to the Constitution.

Over the Plan period, devolved government interventions have revolved around the enactment and enforcement of supportive legislation, strengthening of governance institutions, planning, and budgeting to ensure adequate resource allocation and management, and enhancement of human and technical capacities at national and county levels. The counties support the Government "Big Four" initiatives by developing policies and legislation that effectively support inclusion, good governance, equity and efficient service delivery at the county level.

In the Vision 2030 Medium Term Plan 11 several programmes and projects including policy, legal and institutional reforms have been developed to support the implementation of devolution. Other sectors also implemented programmes that impacted on devolution. Key institutions and structures were established which includes County Public Service Boards, Intergovernmental Relations Technical Committee (IGRTC) and Council of Governors (CoG), while Intergovernmental Budget and Economic Committee (IBEC), Controller of Budget (CoB), Commission on Revenue Allocation (CRA) and Transition Authority (TA) were strengthened.

Other achievements include Capacity building framework that was developed and operationalized through Kenya Devolution Support Program. A civic education curriculum and strategy have been developed and implemented across all the counties; In addition, a Draft Public Participation Bill was developed. The county infrastructure was developed including the acquisition of office blocks, connection to the internet and other utilities. Devolution Policy was developed and operationalized.

A number of laws were reviewed such as the County Government Act 2012; Transition to devolved Government Act 2012; Urban Areas and Cities Act 2011; Public Finance Management Act 2012; Inter-governmental Relations Act 2012; and the National Government Coordination Act 2013. In addition, model laws and a guideline on legislation were prepared and shared with counties. The national and county performance management frameworks aimed at improving efficiency and effectiveness in service delivery were developed. In addition, the following were achieved: unbundling, transfer and costing of functions; operationalization of county governments; rolling out of the Public Financial Management Reforms; development and rolling out County



Integrated Monitoring and Evaluation System; and development of Knowledge Sharing Platform and Integrated Basin. The emergence of County Economic Blocs; Decentralization of resources beyond the county level (Ward Development Fund); and Unharmonized fees and charges.

However, all these achievements have not escaped serious challenges such as the transfer of assets and liabilities between national and county governments; Weak human resource management at the two levels of government; weak linkage in integrated development planning between the two levels of government; weak resource mobilization and management strategies at the county level; and weak civic education and public participation mechanism.

The lessons learned include strong intergovernmental relations between the national and county governments on ensuring efficient and effective service delivery; the civic education on devolution is paramount to enable the citizens to own the devolved policies. It is imperative to have systems and capacity in place before devolving certain functions especially the health functions that have been a handle for the counties to implement due to the scarcity of resources and personnel; the importance of having home grown solutions are more effective in enhancing knowledge for implementation of devolution, and to have norms and standards to guide county governments in managing the institutions.

The counties have faced these challenges positively through policies and programs as follows; Programmes and Projects for 2018 – 2022 Devolution Policies and Legal Reviews aimed at deepening devolution that involves strengthening Policy, Legal and Institutional Frameworks for Devolution, and developing and implementing laws for devolved units, urban planning, and management.

Capacity Building and Technical Support of Devolution: The programme aims at strengthening the competencies of county governments staff and capacity building and technical support, and embracing public participation.

The following will be implemented: gazettement and implementation of the National Capacity Building Framework (NCBF); provision of grants for capacity building and technical support; and promotion of Local Economic Development (LED) in counties. It also involves supporting civic education units at the county; accreditation of civic education providers and roll out of civic education and public participation programmes.

Planning, Budgeting, Financial Management and Resource Mobilization that aims at strengthening planning, budgeting, public financial management and resource mobilization at the county level. This entails the development of frameworks for integrated planning and budgeting, development of a framework to guide inter-county cooperation including the formation of county regional economic blocs, supporting automation of county governments, and implementation of a structured system of conditional grants. In addition, the programme promotes equitable sharing of revenues between national and county governments and among counties and ensure resource mobilization including own-source revenues for counties.

Further, M&E systems for the National and County Government have been harmonized and a framework for the county data management developed. Intergovernmental Relations and Structures: The programme has strengthened intergovernmental relations and



structures by reviewing the Intergovernmental Relations Act 2012 and development of attendant regulations; developing, disseminating and implementing a communication strategy and a framework to institutionalize Alternative Dispute Resolution (ADR) mechanism; and strengthening the sectoral consultation mechanisms. In addition, the inventory of national and county public assets and liabilities will be updated and appropriate transfers undertaken. Human Resource Management, Development and Service Delivery: The programme has strengthened public service and rationalized human resource functions across national and county governments through implementation of relevant Capacity Assessment and Rationalization of the Public Service (CARPS) recommendations; enactment of legislation to establish the county pension scheme; and strengthening the implementation of the 30 percent inclusivity rule. This will also entail strengthening the collaboration between Public Service Commission and County Public Service Boards; establishment of norms and standards for harmony and uniformity in human resource management and performance contracting and staff performance appraisals; rationalizing human resource functions, training recruitment and deployment; and setting aside one percent of annual budget for research to support documentation of lessons and best practices from counties.

However, it is important to take cognizance of these successes of devolution in the counties in the last four years of operation. The major impact has been the opening up of once marginalized areas of our country. Most counties, especially in the arid and semi-arid lands, have been able to open up to the outside counties. Most counties that had been deemed harsh to live in are now able to enjoy the fruits of devolution. In counties like Isiolo and Mandera, Wajir through the devolved systems has been able to create airports that have made it easier for the movement of goods and people. Mandera County recently launched its first tarmacked road since independence thanks to devolution!

In health care systems, the county governments have been able to transform the once quite neglected health facilities into institutions that can deal with various forms of ailments. Through partnerships with the national government, the counties have been able to install medical equipment that has made it possible for people to undergo treatment such as dialysis and chemotherapy at county referrals hospitals easing pressure from the national referral's hospitals such as Kenyatta Hospital and the Moi Teaching and Referral Hospital. What the counties need to focus on is how to deal with the issues of medical practitioners' discontent that have been encountered in almost all the counties. With the devolving of the health system, most counties have not been able to properly deal with the issue of human resources in the health sector.

Counties have made great strides in opening up of the rural areas through carpeting of the feeder roads and upgrading roads making it possible for the farmers to move their products with ease to the market. Counties have also established market places, therefore, reducing the agricultural sectors post-harvest losses. The local economy in most of these counties has improved. The in-flow of various civil servants working for these counties has created a new demand for sectors such as the real estate sector and the hotel and the entertainment sectors. This has created a thriving local economy as money changes hand between these different sectors.

It should be noted that the counties have been instrumental in the expansion of the Kenyan economy. It is therefore important that the current regime continues supporting the



counties as it has done in the past. Emphasis should be put on the county administrators to ensure that they are accountable to the tax payers' money. It is the first time this form of governance is being administered. With time the counties will figure out how to effectively raise revenue and put this revenue into good use.

The policy proposals outlined in various blueprints are heavily anchored in Kenya's aspiration to be a middle-income industrializing country in the next 11 years as envisaged in the Vision 2030 blueprint. It also recognizes Kenya as largely an agricultural country and therefore attempts to exploit the low 'hanging fruits' by putting policies in place that immediately addresses the development in infrastructures, capacity building of the core staff in government and county institutions, enhanced agro machinery and agro- processing for more value addition to agricultural products.

These enablers of Industrialization cutting across the entire government imperative more resources can be channeled in the economy to address them concurrently. It is only then that the government addresses the issue of bringing down the cost of doing business and enhancement of the competitiveness of products both locally, in EAC and COMESA regions, and internationally. We also recognize the role played by the micro and small enterprises that put in place policy measures addressing the productivity, efficiency, and graduation of medium and large-scale key drivers of our economic development. While developed countries produce engineers in tens of thousands annually, Kenya produces a thousand or less. This deficiency requires policy intervention so that the trend is reversed.

The Government has therefore been gradually implementing the schedule by establishing new oversight bodies and by overhauling the legal architecture to pave way for the 47 newly elected county governments and county assemblies to be fully functional. KDSP was initiated to facilitate the existing gaps by extending support to reduce capacity inefficiencies inherited by the county governments.

The overall objective of the NCBF, therefore, is to ensure the devolution process is supported seamlessly in-service delivery;

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

The framework 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 thematic actors. The MTI defines priority objectives, outputs, activities, and budgets for building devolution capacity across 5 Key Results Areas 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 2015; 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 - Civic Education and Public Participation: (i) civic education; and (ii) public participation, including means to enhance transparency and accountability.
- KRA5- Investment management including Social and Environmental safeguards; (i) Implementation of annual development plans ii, projects completion according to cost estimates; iii maintenance budget of 2 to 3 years old iv. Screening of environmental social safeguards; v. Environmental Impact Assessment / Environmental Management Plans

For each of these KRAs, the NCBF-MTI defines both national and county level results, as well as key outputs and activities. Notwithstanding in most cases, the achievement of these priority results in each KRA is dependent on both the national government and county government effectiveness in the timely disbursement of the resources.

### 1.1 PERFORMANCE AND CAPACITY GRANTS

The government introduced the performance and capacity grant during the Fiscal Year 2015 Budget Policy Statement (BPS). In the policy statement, the national government was to design a performance grant framework “to support county governments as the centres of “Excellence “in service delivery and economic expansion in the areas of public financial management (PFM), good governance practices and supporting the counties to be fully operational,” as well as to enhance fiscal responsibility discipline.

The support of Performance grants to the counties is critical for capacity building as it not only defines key capacity results at the county level, but also regularly assesses the progress, and strengthens incentives for counties to achieve the desired results. Similarly, the counties that manage to strengthen these key Public Finance Management, Human resource and performance management (HRM), planning and M&E, and citizen education and public participation capacities are better equipped to manage revenues, service delivery, county development objectives and access to other sources of development financing.

### 1.2 THE PROGRAM OBJECTIVE

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

- a. Result based disbursements- Disbursement of funds to follow a set of national and county level key results that are well defined and changed into measurable indicators.
- b. Strengthening Existing Government Systems. All program activities to be aligned to existing departmental and county level planning and budgeting system including



monitoring and evaluation. Counties are expected to develop implementation and financial reports that provide details of capacity building activities completed against the annual capacity building plans and investment grants

- c. Support the National Capacity Building Framework - The KDSP supports the Implementation of the NCBF through a complementary set of activities. Since 2013, both the National Government and Development Partners have designed and implemented a wide 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.
  - e) Funds Flow to strengthen inter-governmental fiscal structure- The program supports fund transfer directly to counties realizing the vision of the government for fiscal transfer by way of a performance grant from the national government to counties.
  - f) 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.

It is against this backdrop that the annual capacity performance assessment is being carried out. This is the third assessment; the first was overtaken by delays in the disbursement of the funds.

### 1.3 THE SPECIFIC OBJECTIVES OF THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENTS (ACPAS)

The specific objective of the assignment is to;

- a) Verify the compliance of the counties to the key provisions of the laws, 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 funding 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 review their performance, and to learn 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;

Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations. The Assessors carried out comprehensive assessment that covered the Minimum Access Conditions (MACs) for access to grants (MCs), a set of Minimum Performance Conditions (MPCs) for access to investment grants and set of defined Performance Measures (PMs), which are outlined in the Annual Capacity & Performance Assessment Manual (ACPA) that was provided to the assessors by KDSP Secretariat prior to the start of the assessment of ACPA4.

The assessment was carried out objectively and qualitative data obtained through interviews and as well as experiential learning from the county staff. To establish the credibility of the collated data, the quality assurances team visited randomly sampled counties to fast-track the administration of the tool and ascertain the accuracy and consistency of the keyed-in data across all the teams.

The QA team further moderated all forty-seven county reports and authenticated that the evidence was concomitant to the means of verification, the accuracy of scores and adherence to the matrix.

The results obtained from the assessment, therefore, are credible for use in guiding policy decisions and in the determination of the counties' capacity building and level 2 investment grant allocations for FY 2019/2020. The data similarly is vital for the negotiation and setting targets of the performance measures and setting of performance contracts in the counties.

#### **1.4 THE ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA)**

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 governments on the participation of the KDSP that forms the basis of capacity building plans for FY 2016/17.

The fourth assessment for the Financial Year 2018/2019 was awarded to Prestige Management Solution Co Ltd. The exercise started on September 15<sup>th</sup> through 28<sup>th</sup> October 2019 that primarily focused on the performance of FY 2018/2019 Financial Year.

Empirical evidence shows that the implementation of the NCBF has been hindered by several factors such as; lack of a simple framework for measuring results and regular assessment of progress implementation at county and government levels.

Although considerable capacity building resources have been disbursed by government and external partners, apparently it has proven difficult to measure the immediate





impact and effectiveness of the inputs provided, as well as to make sure that capacity building resources reach the target beneficiaries, where they are most needed as largely the measures are processes and not output-based. However, the assessment this year deepened further by visiting projects that counties have implemented since the inception of the program. The projects were both county specific funded and the KDSP level 2 grants. The reports of the projects are included in the individual county reports for ease of reference.

The self-assessment, therefore, is paramount for use in bridging capacity building gaps in the counties. The reports further has recommended the interventions to address the unique needs of each county. The assessment also plays a number of roles that 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 gaps and;
- d) To increase the incentives for counties that invest in their capacity needs.

This report is, therefore, a synthesis of the 47 county reports assessment on that recaps, the Minimum Access, and Minimum Performance Conditions and the five Key Results Areas. The individual county reports were forwarded to Permanent Secretary MODA for dispatch to the counties for validation and to interrogate their accuracy and compliance to the objectives, adherence to process as stipulated in the TOR and other agreed procedures.



## CHAPTER TWO

### 2.0 METHODOLOGY

The assignment was carried out strictly in accordance with the terms of reference set out by the client and agreed during the inception report dated 19 July 2019 which gave a clear direction for the entire assessment. The inception report expounds on the processes of the administration of the tool, literature review and the primary data collection and collation.

#### 2.1 LITERATURE REVIEW

Official government publications and the World Bank reports and other related KDSP manuals were reviewed to appreciate the context under which the project was planned and the level of achievement to date. The purpose of these literature analyses was to orientate the assessors on project history in support of capacity building and investment grants. The assessment team further reviewed the applicable laws as well as the World Bank Capacity Building framework, which formed the background of the framework for the assessment tool.

#### 2.2 MOBILIZATION

The assessment commenced with a mobilization meeting between assessors and representatives from the State Department of Devolution. During the meeting, MODA presented the methodology to the teams.

- i) The methodology highlighted stages 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 enhanced the objective of the study, outputs expected & Identification of gaps and existing data.
- ii) The background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the assessors in realizing the objectives.
- iii) Proposed and agreed on the schedule for the field works was also discussed and endorsed.
- iv) Assessment of key implementation challenges and risks among others.

#### 2.3 SENSITIZATION WORKSHOP

- i) The assessors were inducted in two days' workshop on the contents of the ACPA data collection tools in the State Department of Devolution.

#### 2.4 FIELD ASSESSMENT ACTIVITIES

The field assessment started on 15<sup>th</sup> September 2019 through 28<sup>th</sup> October 2019. The assessment was guided by the work plan that had specific dates for the visits and the list of all focal persons and desk officers for each county from the MoDA. The schedule is appended in (Appendix 2) for ease of reference.

##### 2.5.1 Entrance Meeting

The assessors started with entry meetings chaired by county officials. The purpose of the



meeting was to provide the county management with an opportunity to appreciate the and objective of the exercise. The assessors took through the counties the three days' proposed work plan for adoption by the county focal point persons and the mode of providing the evidence. The entrance meetings provided the assessors with the opportunity also to reorient with background information of the County and its operations. The assessment was scheduled for three days and all deliberations were noted and minuted and signed by both parties before the commencement of the assessment.

### 2.5.2 Data Administration

The assessors administered the tool within three (3) working days in each county. They applied experiential learning (EL) to conduct Key group and other interviews. The County Government and County Assembly Officials, Senior Management and Focal Persons for each performance measure, staff and thematic areas were invited to attend the meetings.

The assessors also used compliance modeling (CM) and organization review (OR) to assess whether existing County Integrated Development Plans (CIDPs), Annual Development Plans (ADP's), budgets, financial reports, key project documents, policy documents and strategies and departmental reports complied with underlying laws and regulations.

The assessment also reviewed whether the evidence availed was in conformity with existing laws, guidelines, policies, regulations and ACPA participation, and assessment guidelines. The assessors in administering the questionnaire appreciated the need to ensure that responses were evidenced based. The evidenced approach posed some challenges in some counties since they were either unwilling or unable to avail evidence in support of their assertions. The aforementioned gaps are evidenced in several County reports.

Unlike the previous assessments, the assessors visited flagship projects in each county to monitor the progress for both Kenya Devolution Support and county funded projects. The brief reports on the projects visited in each county report that covers, the year of commencement, cost of the project, level of implementation, compliance with the environmental safeguards and the impact is included in county individual reports.

### 2.5.3 Exit Meeting-De-Briefing

The assessors held a debriefing session with county representatives to share the findings after field interviews and gaps observed. This was meant to reduce potential conflicts arising after the assessment and to minimize dissatisfaction of the final reports.

The debriefing meeting agenda comprised the following:

- Preliminary key findings and outcomes of the assessment.
- The information availed vis the expectations.
- Comments from the County team

Similarly, like the entrance meetings, the proceedings during the county exit meeting were jotted down in minutes and signed by both parties. These meetings are annexed in the County individual reports.



## 2.6 FIELD PROGRESS REPORT AND QUALITY REVIEW

The team reviewed the reports on a continuous basis and advised on any areas that needed redress. The quality assurance team also interrogated draft reports to ascertain its adherence to the tool and the quality of evidence provided, to ensure 100% conformity. The team further moderated the reports and attested the evidence provided by all teams for use in case of appeals by the counties.



### CHAPTER THREE

#### 3.0 SUMMARY OF RESULTS

#### 3.1 Findings Minimum Access Conditions

##### 3.1.1 Minimum Access Conditions (MAC)

The assessment of these conditions was waived in the year under review and it was confirmed by MODA that all counties had met relevant access conditions as shown below

**Table 6: Minimum Access Condition Performance compliance**

Minimum Conditions for Capacity and Performance Grants (level 1)	Compliance	Non-Compliance	N/A
1 County signed participation agreement	47	0	0
2 CB plan developed	47	0	0
3 Compliance with the investment menu of the grant	47	0	0
4 Implementation of CB plan	47	0	0

##### 3.1.2 Minimum Performance Conditions (MPCs)

The assessment reviewed nine conditions as shown below. All conditions were assessed and evidence availed. The first condition of signing the agreement was exempted as all counties had complied.

The MPCs conditions were met by all counties except Wajir and Lamu that did not comply with MPC 2 and MPC7. Wajir did not provide a letter of submission of the financial statement to AOG. Similarly, the Wajir county could not provide letters for the recruitment for the Social Officer under MPC 7.

on County Core staff in place on MPC8; Wajir and Lamu counties did not meet the condition. Wajir could not avail evidence to ascertain whether the social focal officer was involved in the screening and also there was no evidence of the operational and functioning Environmental committee.

Similarly, Lamu County did not provide evidence of project screening of a sampled environmental and social exclusion checklists for each of the projects that were sampled for review neither the register of screened projects nor evidence of a sample Environmental Management Plans or Occupation Health Safety prepared by relevant authorities.



Table 7: Minimum Performance Conditions ACPA2 ; ACPA3and ACPA 4

Minimum Performance Conditions	Met 2016/17	Met 2017/18	Met 2018/19	Not Met 2016/17	Not Met 2017/18	Not Met 2018/19
1. Compliance with MACs	47	43	47	0	0	0
2. Financial Statements	47	43	46	1	4	1
3. Audit Opinion	13	22	38	34	25	9
4. Annual Planning	43	47	47	4	0	0
5. Adherence to the Investment Menu	N/A	13	22	N/A	N/A	N/A
6. Consolidated Procurement Plan	42	43	47	5	4	0
7. County Core Staff	43	47	46	4	0	0
8. Environmental Safeguard	38	43	45	9	4	2
9. Citizens Participation	38	45	47	9	2	0



**Table 8: Minimum Performance Conditions ACPA4 and ACPA3**

COUNTIES	MAC	MPC 1	MPC 2	MPC 3	MPC 4	MPC 5	MPC 6	MPC 7	MPC 8	MPC 9
Baringo	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Bomet	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Bungoma	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Busia	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Elgeyo Marakwet	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Embu	WAIVED	WAIVED	MET	Adverse	MET	N/A	MET	MET	MET	MET
Garissa	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Homabay	WAIVED	WAIVED	MET	Adverse	MET	N/A	MET	MET	MET	MET
Isiolo	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Kajiado	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Kakamega	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Kericho	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Kiambu	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Kilifi	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Kirinyaga	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Kisii	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Kisumu	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Kitui	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Kwale	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Laikipia	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Lamu	WAIVED	WAIVED	MET	Disclaimer	MET	N/A	MET	MET	<b>NOT MET</b>	MET
Machakos	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Makueni	WAIVED	WAIVED	MET	Unqualified	MET	MET	MET	MET	MET	MET
Mandera	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET



COUNTIES	MAC	MPC 1	MPC 2	MPC 3	MPC 4	MPC 5	MPC 6	MPC 7	MPC 8	MPC 9
Marsabit	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Meru	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Migori	WAIVED	WAIVED	MET	Disclaimer	MET	N/A	MET	MET	MET	MET
Mombasa	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Muranga	WAIVED	WAIVED	MET	Adverse	MET	N/A	MET	MET	MET	MET
Nairobi	WAIVED	WAIVED	MET	Disclaimer	MET	N/A	MET	MET	MET	MET
Nakuru	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Nandi	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Narok	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Nyamira	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Nyandarua	WAIVED	WAIVED	MET	Unqualified	MET	MET	MET	MET	MET	MET
Nyeri	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Samburu	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Siaya	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Taita Taveta	WAIVED	WAIVED	MET	Adverse	MET	N/A	MET	MET	MET	MET
Tana River	WAIVED	WAIVED	MET	Disclaimer	MET	N/A	MET	MET	MET	MET
Tharaka – Nithi	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Transzoia	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Turkana	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Uasin Ng'ishu	WAIVED	WAIVED	MET	Qualified	MET	MET	MET	MET	MET	MET
Vihiga	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET
Wajir	WAIVED	WAIVED	NOT MET	Disclaimer	<b>MET</b>	N/A	MET	<b>NOT MET</b>	<b>NOT MET</b>	MET
West Pokot	WAIVED	WAIVED	MET	Qualified	MET	N/A	MET	MET	MET	MET





Table 9 Audit Opinion

COUNTY	SCORES	AUDIT OPINION	RANKING
Elgeyo Marakwet	95	Qualified	1
Makueni	95	Unqualified	1
Nyandarua	95	Unqualified	1
Nyeri	95	Qualified	1
Laikipia	92	Qualified	5
Bomet	92	Qualified	5
Machakos	91	Qualified	7
Mombasa	90	Qualified	8
Kirinyaga	88	Qualified	9
Mandera	87	Qualified	10
Kajiado	85	Qualified	11
Meru	85	Qualified	11
Narok	85	Qualified	11
Tharaka – Nithi	85	Qualified	11
Kisii	84	Qualified	15
Isiolo	83	Qualified	16
Nakuru	82	Qualified	17
Bungoma	80	Qualified	18
Embu	80	Adverse	18
Kitui	80	Qualified	20
Turkana	80	Qualified	20
Uasin Ngishu	80	Qualified	20
Marsabit	79	Qualified	20
Muranga	79	Adverse	24
Siaya	79	Qualified	24
Nyamira	78	Qualified	26



COUNTY	SCORES	AUDIT OPINION	RANKING
Transzoia	78	Qualified	26
Kwale	77	Qualified	28
Kericho	76	Qualified	29
Samburu	75	Qualified	30
Kilifi	73	Qualified	31
Vihiga	73	Qualified	31
Taita Taveta	72	Adverse	33
Kakamega	70	Qualified	34
Kisumu	70	Qualified	34
Nandi	68	Qualified	36
Baringo	67	Qualified	37
Kiambu	66	Qualified	38
Busia	63	Qualified	39
Garissa	63	Qualified	40
West Pokot	62	Qualified	41
Homabay	61	Adverse	42
Tana River	61	Disclaimer	42
Migori	58	Disclaimer	44
Lamu	54	Disclaimer	45
Wajir	51	Disclaimer	46
Nairobi	50	Disclaimer	47

### 3.1.3 Performance Measurement (PM's) Findings

The measures had improved compared to the previous year with the leading county achieving 97% and a mean of 71.36 %. This was an improvement compared to the previous year with a top performer at 84%.

The performance seemingly was above average with Nyeri County achieving a maximum of 29 points, followed closely by two counties with 28 points of the possible 30 points namely; Nyandarua and Mombasa. Overall, 32 counties scored 20 points of the possible 30 and above. Wajir had the lowest at 30 %. The theoretical mean was 21.4 Of the possible 30 points.



**Table 10: KRA 1: Public Financial Management Comparison Of Average Score For ACPA2&ACPA3 Individual Indicators**

No.	Performance Areas	2016/17 Average Score	2017/18 Average score	ACPA 4 Average score	ACPA2 % score	ACPA3 % score	ACPA 4 %score	Maximum Score
1.1.1.1	Budget format and quality	1.1	1.6959	1.94	55	84	94	2
1.2	The budget process follows a clear budget calendar	2.5	2.5106	2.28	83.	83	76	3
1.3	Credibility of budget	1.4	1.829787	2.28	35	46	57	4
1.4	Performance in revenue administration	0.3	1.0638	1.38	15	53	69	2
1.5	Increase on a yearly basis in own-source revenues (OSR).	0.3	0.3829	0.96	30	38	96	1
1.6	Timeliness of in-year budget reports (quarterly to Controller of Budget).	0.5	1.0	1.06	25	50	53	2
1.7	Quality of financial statements.	0.8	0.89361	0.98	80	89	98	1
1.8	Monthly reporting and up-date of accounts, including:	0.5	1.014026	1.26	25	50	63	2
1.9	Asset registers up-to-date and inventory	0.6	0.723404	0.85	60	72	83	1
1.11.10	Effective Internal audit function	0.6	0.404255	0.66	66	40	66	1
1.11.11	Effective and efficient internal audit committee.	0.1	0.4468	0.72	77	44	77	1
1.11.12	Value of audit queries	0.1	0.34025	0.57	50	17	28	2
1.11.13	Reduction of audit queries	0.4	0.59574	0.81	40	59	81	1
1.11.14	Legislative scrutiny of audit reports and follow-up	0.3	0.53191	0.72	30	53	72	1
1.15	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	3	4.17021	4.94	50	70	82	6

**Theoretical Mean score of 21.34 points**

**Equivalent to 71.11%**

**3.1.3.1 Key Result Area 1: Public Financial Management**

The overall performance in public finance management had a theoretical mean score of 21.340 of the possible 30 points slightly above 17.60 ACPA3 and 12.5 in ACPA2 in that



order respectively. Twenty- five (25) counties or 53% scored equal to or above the theoretical mean in this performance measure. The best performing county was Nyeri that scored 29 points followed closely by Nyandarua and Mombasa with 28 points each. Wajir scored 10 points of the possible 30 points

On individual indicator analysis, the Quality of financial statements was leading with 0.98 of maximum 1 point. Followed closely by own source revenue increase on a yearly basis (OSR) at 0.96 of the maximum 1 point. It is noted that most of the counties undertook RRI in automating revenue collection. The quality of the budget format was third with 1.83 points of the possible 2 points. Further, it was observed that counties have adopted program-based budgeting that was prepared using IFMIS Hyperion.

Notwithstanding, the counties on overall performed poorly in the value for the audit queries by achieving a mean of 0.57 points of the possible 2 points or 28%. Twenty-six counties had a zero under this measure which does not correlate well with the increase in qualified audit opinions.

Timeliness of in-year budget reports (quarterly to Controller of Budget by quality measure was the second lowest with 1.06 of the possible 2 points. Twenty-one (21) counties scored zero which is an indication of poor culture is complying with statutory timeliness in the submission of reports.

The counties scored poorly in terms of the credibility of the budget, where Aggregate expenditure out-turn compared to the original approved budget aggregates expenditure out-turn compared to the original approved budget with achieved a mean of 57% of expenditures and total expenditure less than 10-20 %.

The automation of revenue collection has improved substantially with 29 counties equivalent to 62 % scoring a maximum of 2 points. The Kajiado County and Makueni reported 100% automation in revenue collection. The other 18 counties are either partially automated or none at all which is an improvement from the previous year where.

Monthly financial reporting and update of accounts improved minimally from the previous year from 50% of the Counties that complied in this performance indicator to 63%. The average performance was 1.05 points out of an overall two points to 1.26 points.

The Counties' performance on the internal audit has shown an upward trend from 40% the previous year to 66%. The counties further have responded positively to the preparation of quarterly audit reports. However, some counties indicated having prepared biannual and not quarterly reports as required and thus could not be awarded a score.

On the establishment of an effective and efficient internal audit committee, the assessment observed improvement by a score of 77% compared to the previous year of 44%. However, it is noted that though the committees are in place, evidence of active discussion of audit issues were minimal. Upon request, counties could not avail Minutes of the audit committees and thus scored poorly.

On the external audit value of queries counties improved from 17% the previous year to 28%, however, 26 counties scored zero and only 7 counties scored a maximum of 2 points on the value of audit queries less than 1%. Most of the counties exceeded 5%.



Counties' performance improved marginally in ensuring assets registers were available and updated. The mean score was 0.83 points compared to 0.72 points the previous year against a total of one point. However, close observation revealed that some counties could not provide evidence on the independent physical inspection and verification of assets register.

Legislative scrutiny of audit reports and follow-up improved from 53% the previous year to 74 %. The counties have shown a marginal improvement in the submission of external audit reports to the Assembly before submission to the relevant authorities. However, evidence shows that 26% of the counties had no evidence on such submission to the Assemblies for deliberation.

Compliant to 25 IFMIS steps improved in the year under review from 70% to 82%. This improvement improved after the government directives from January 2019 executing the order of procurement in all government and county institutions. However, few counties still have defied the policy and do manual procurement.

Figure 4: Counties comparison average performance ACPA2; ACPA3; ACPA4 KRA1

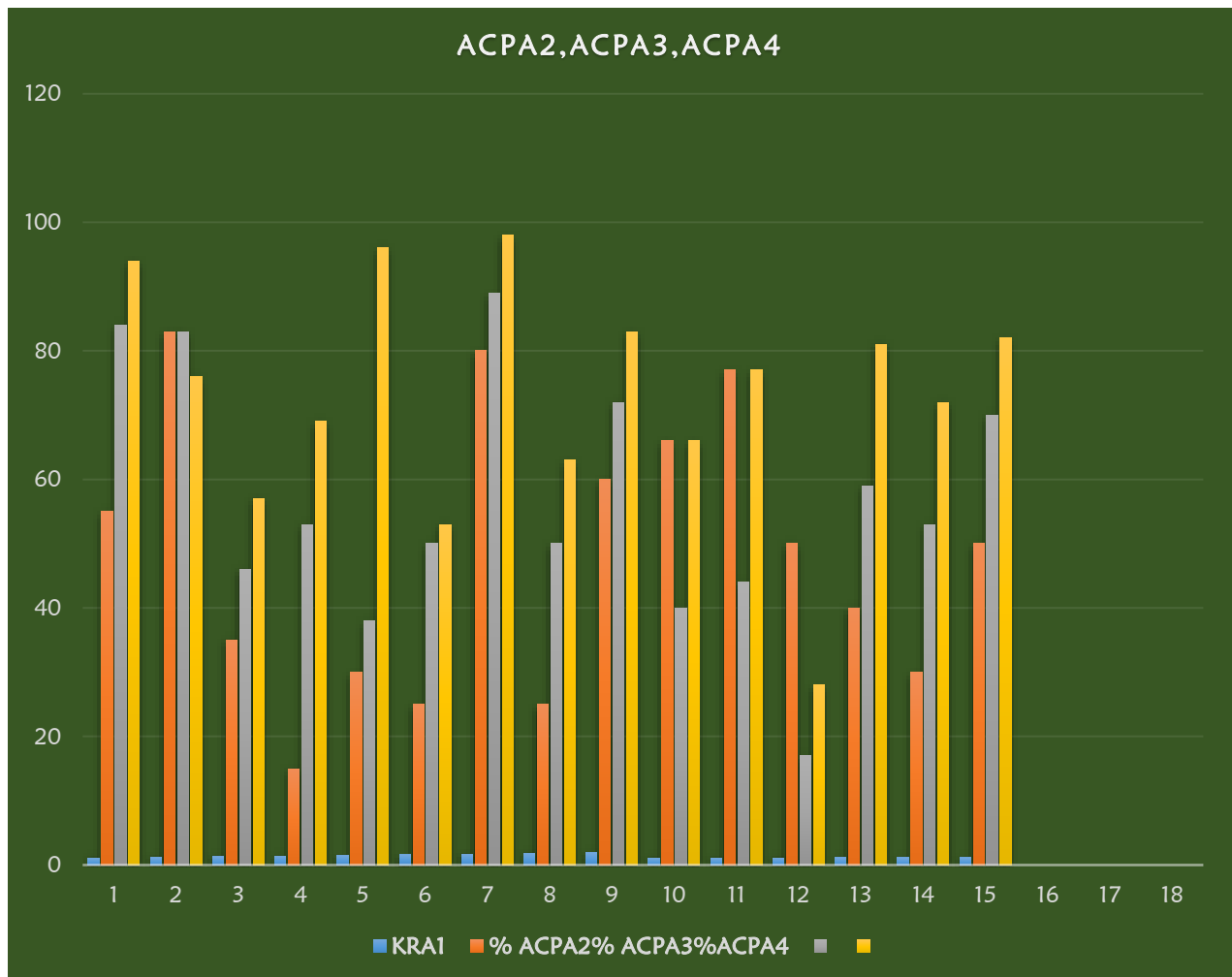
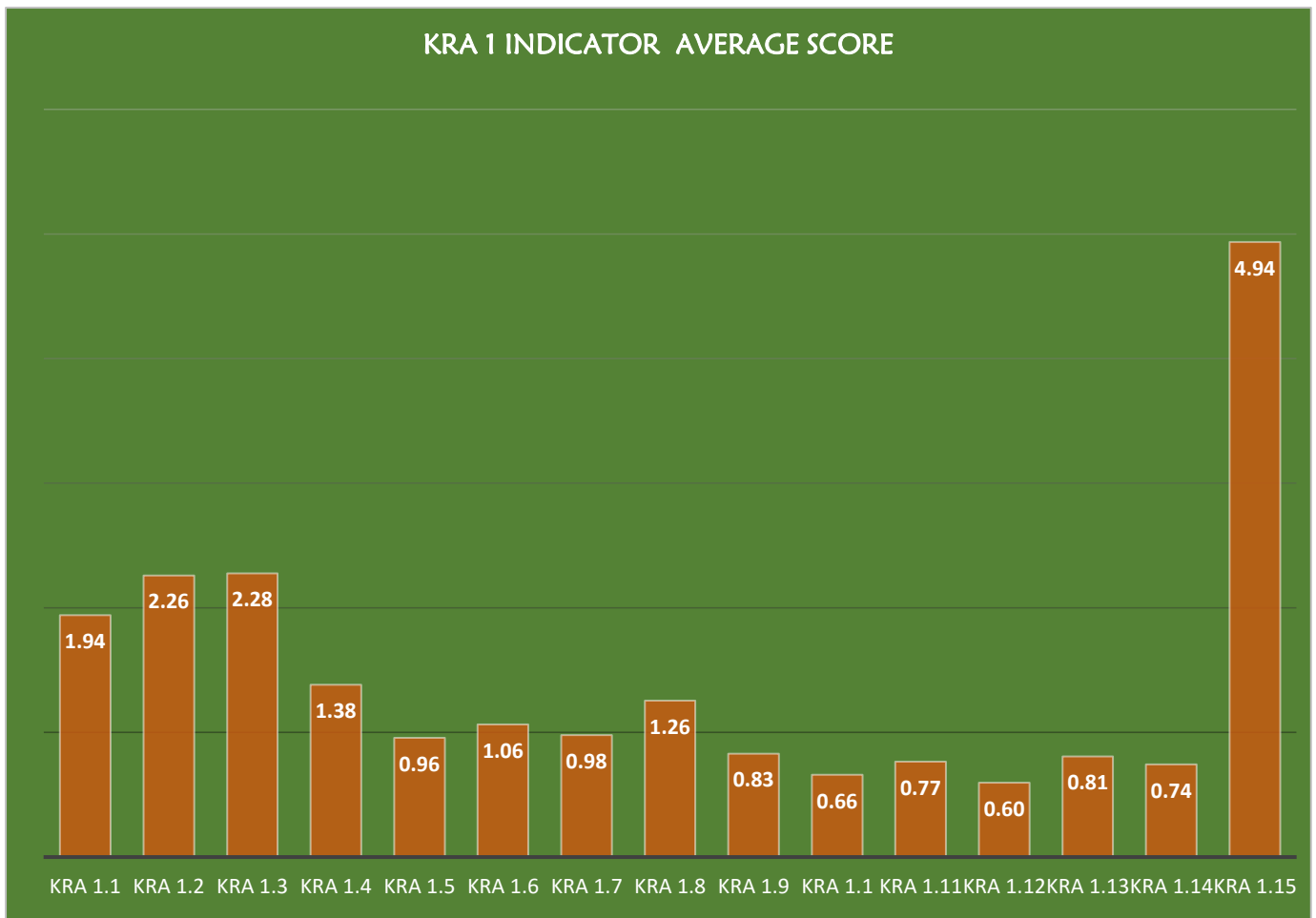




Figure 5: KRA 1 INDICATOR AVERAGE SCORE





### COMPARISON OF KRA 1

COUNTY	ACPA 2	ACPA 3	ACPA 4
Baringo	14	20	18
Bomet	11	24	26
Bungoma	17	15	23
Busia	17	19	19
Elgeyo Marakwet	9	23	27
Embu	6	19	20
Garissa	11	12	14
Homabay	16	22	22
Isiolo	9	19	26
Kajiado	9	18	22
Kakamega	13	15	14
Kericho	10	15	26
Kiambu	19	23	21
Kilifi	8	19	22
Kirinyaga	11	14	24
Kisii	14	15	22
Kisumu	16	22	20
Kitui	13	15	22
Kwale	15	19	25
Laikipia	12	22	27
Lamu	11	14	17
Machakos	16	18	27
Makueni	13	22	26
Mandera	10	18	21
Marsabit	10	16	25
Meru	13	20	23
Migori	12	19	17
Mombasa	16	20	28
Muranga	10	16	19
Nairobi	14	13	16



COUNTY	ACPA 2	ACPA 3	ACPA 4
Nakuru	13	12	23
Nandi	11	16	14
Narok	15	23	25
Nyamira	17	17	22
Nyandarua	18	25	28
Nyeri	11	21	19
Samburu	10	19	16
Siaya	13	14	19
Taita Taveta	14	19	25
Tana River	8	11	14
Tharaka Nithi	11	13	21
Transzoia	10	14	20
Turkana	10	12	20
Uasin Gishu	15	19	22
Vihiga	17	9	21
Wajir	13	9	10
West Pokot	13	14	19





### 3.1.4 Key Results Area 2: Planning and Monitoring and Evaluation

Table 11: Planning Monitoring Evaluation individual indicators analysis KRA 2

No.	Performance Areas	Average score 2016/18	Average score 2017/18	Average score 2018/19	ACPA2 % SCORE	ACPA3 % Score	ACPA4 % SCORE	Expected score
2.1	County M&E/Planning unit and frameworks in place	1.8	2.787234	2.89	60	93	95	3
2.2	County M&E Committee in place and functioning	0.1	0.680851	0.85	10	68	85	1
2.3	CIDP formulated and updated according to guidelines	2.3	2.893617	2.94	76	96	93	3
2.4	ADP submitted on time and conforms to guidelines	2.7	3.382978	3.74	68	85	92.5	4
2.5	Linkage between CIDP, ADP and Budget	0.7	1.170213	1.17	35	56	62	2
2.6	Production of County Annual Progress Report	1.5	3.85106	4.89	30	78	97.4	5
2.7	Evaluation of CIDP projects	0.3	0.8	0.66	30	80	66	1
2.8	Feedback from the Annual Progress Report to Annual Development Plan	0.3	0.5	0.62	30	50	62	1

Theoretical Mean 17.79

Equivalent to 89%

#### 3.1.4.1 Individual Indicators Mean Score Analysis

This measure recorded the highest score in all counties. The counties had a theoretical mean of 17.79 points of the possible 20 which is an improvement from ACPA2 with 9.7 and ACPA3 16.06 of the possible 20 points. This translates to 89% an increase by 8.09 points ACPA2 and 1.77 points in ACPA3 in that order respectively. Overall seven counties scored a maximum of 20 points. It was observed that the County M&E planning Units and frameworks were established and fully funded. Further, it is observed as follows;

- County M&E/Planning unit and frameworks had been established by 95% of the counties or 2.89 points of possible 3 points;
- County M&E Committees were in place and functioning by 40 counties which translates to 85%;
- 43 counties had formulated and updated CIDP according to guidelines. This translates to 93% which is excellent performance; though lower by 3% from the



previous year

- 43 counties or 93% submitted ADP on time in adherence to the set guidelines;
- The linkage between CIDP, ADP, and Budget was slightly above average with 29 counties compliant or 62% which is an indication that counties are unable to prepare well-costed budgets.
- Production of County Annual Progress Report achieved 97%;
- Evaluation of CIDP projects at 66% and feedback of annual progress reports which is a drop compared with 80% the previous year.
- The feedback of the annual progress report improved marginally from 50 to 62%. This is an indication that C-ARPS does not inform budgets in 38% of the counties.

#### 3.4.1.2 Overall Analysis Planning and Monitoring and Evaluation KRA2

Performance under this measure was best overall with six counties maximum score of 20 points or 100%. The counties namely, Mombasa, Nyandarua, Kakamega, Kirinyaga, Nakuru and Tharaka Nithi all scored maximum points in that order respectively. Twenty counties scored more than 80 % and a mean score of 88.65%. This measure is leading overall on average compared to other performance measures.

Three counties scored lowest under this measure namely; Nairobi county had the lowest score of 13 points of the possible 20.

Overall the counties did well in this measure as observed that 95% have established and fully operational M&E units, staffed and with adequate budget allocations.

These units are fully established and institutionalized across all counties. The units have also enabled counties to realize a lot of gains in terms of budgeting and preparation of County Annual Progress reports (C- APR).

Similarly, the units undertake evaluation and documentation of CIDP activities on an annual basis s; timely preparation of ADPs and submission to the Assembly for approval. Hereunder is a graphical analysis of planning and monitoring measures.



Figure 6: Counties Average Scores KRA 2 ACPA2, ACPA3, ACPA4

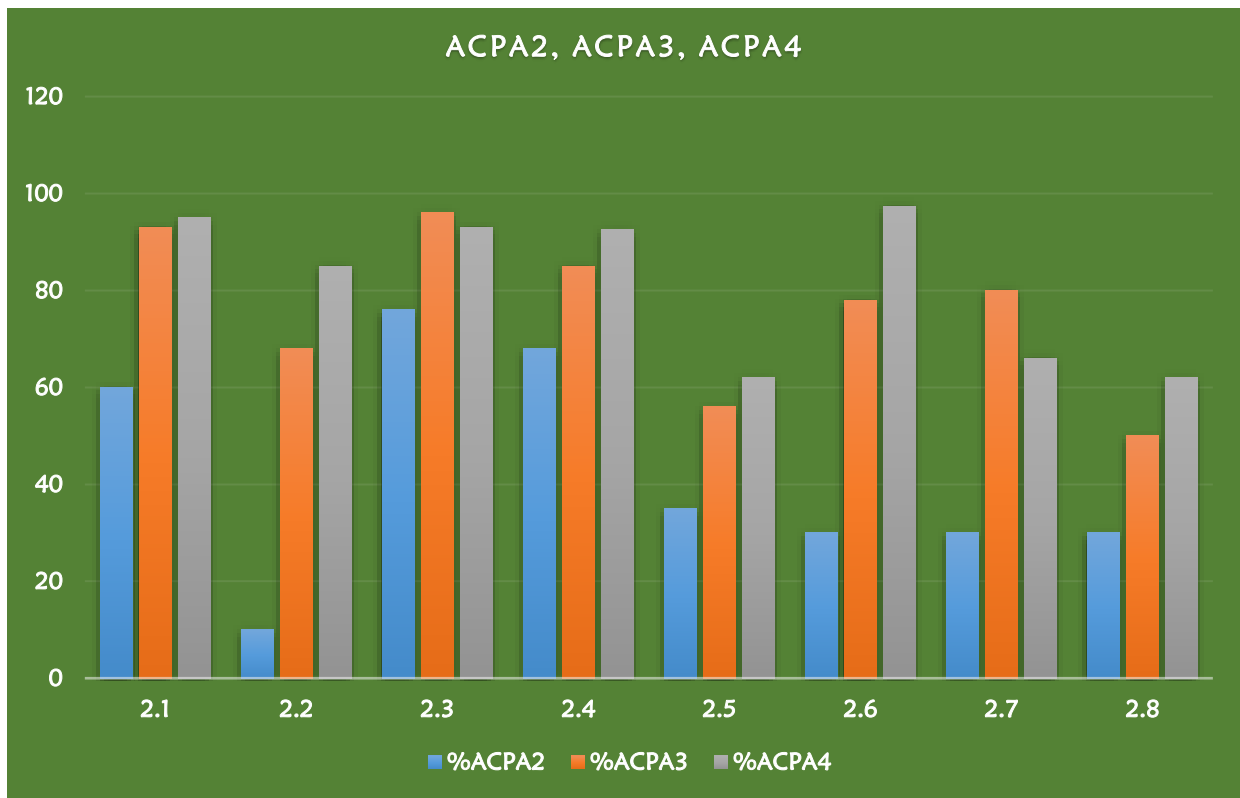
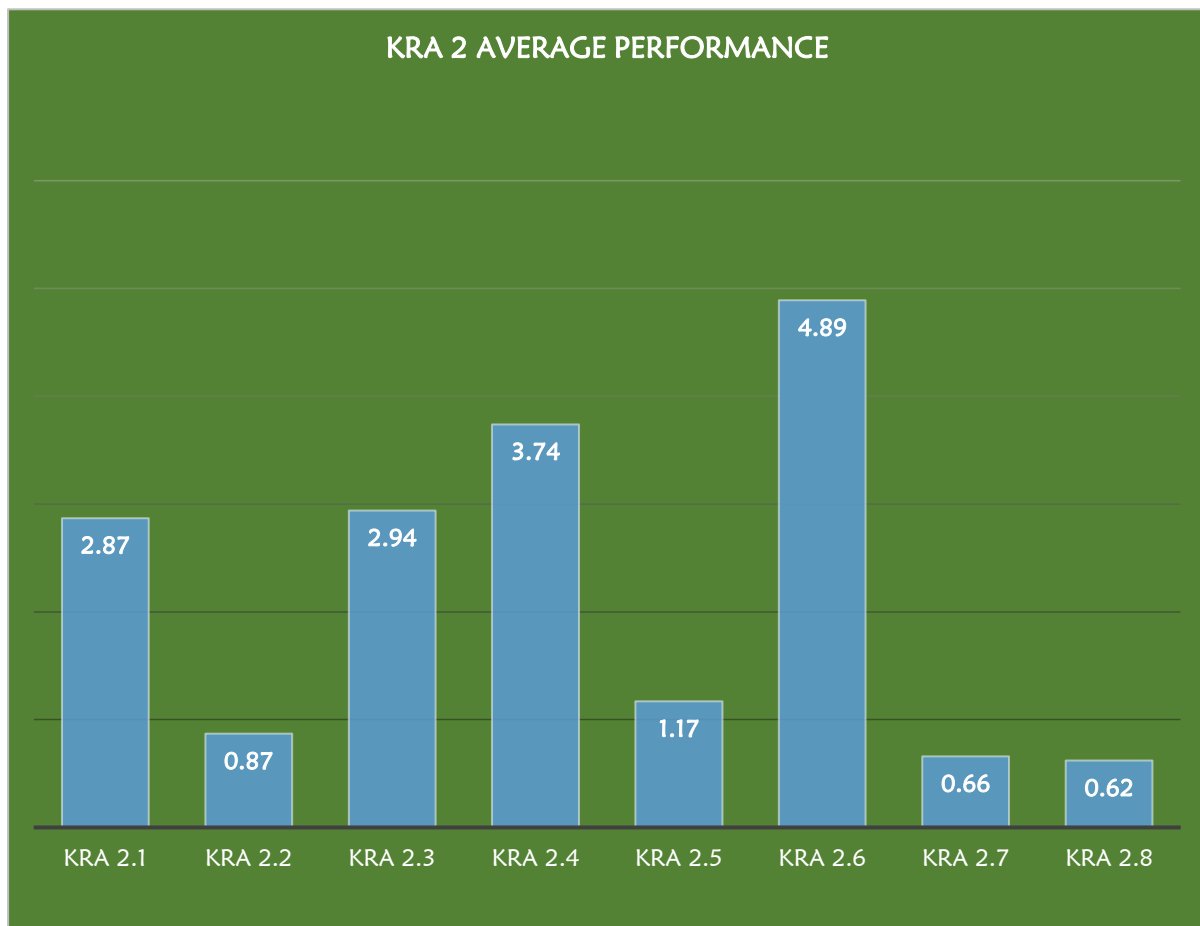


Figure 7: ACPA4 AVERAGE PERFORMANCE PER INDICATOR KRA 2





### COMPARISON OF KRA 2 PERFORMACE

COUNTY	ACPA 2	ACPA 3	ACPA 4
Baringo	8	6	17
Bomet	9	11	19
Bungoma	10	9	19
Busia	16	6	16
Elgeyo Marakwet	18	9	19
Embu	3	9	17
Garissa	5	2	17
Homabay	8	10	17
Isiolo	8	7	18
Kajiado	5	3	16
Kakamega	17	7	20
Kericho	8	5	18
Kiambu	6	8	17
Kilifi	12	7	18
Kirinyaga	9	12	20
Kisii	8	8	17
Kisumu	12	9	15
Kitui	15	4	16
Kwale	7	6	19
Laikipia	13	9	19
Lamu	8	2	15
Machakos	15	8	19
Makueni	7	10	20
Mandera	6	10	19
Marsabit	3	1	18
Meru	6	7	18
Migori	8	8	10
Mombasa	8	8	20
Muranga	10	9	17
Nairobi	14	8	13
Nakuru	10	4	20
Nandi	13	6	19
Narok	9	7	19
Nyamira	13	7	17
Nyandarua	12	11	20
Nyeri	3	8	19
Samburu	6	4	18
Siaya	10	9	17
Taita Taveta	10	5	17
Tana River	7	4	18
Tharaka Nithi	6	2	20
Transzoia	8	8	19
Turkana	19	9	18
Uasin Gishu	15	4	19
Vihiga	16	4	18
Wajir	11	3	17
West Pokot	16	2	18



### 3.1.5 KRA3: Human Resource Management

Table 12: Human Resource Management individual indicators analysis

Performance Areas		Average score CPA2	Average Score CPA3	Average score ACPA4	% score ACPA2	% SCORE ACPA3	% score ACPA4	Expected Score
3.1	Organizational structures and staffing plans	1.723404	1.723404	1.81	57.33	57	60.3	3
3.2	Job descriptions, specifications and competency framework	2.80851	2.80851	3.37	70	70,25	84	4
3.3	Staff appraisals and performance management	2.55319	2.55319	2.98	51	52	60	5
		ACPA2 7.07		7.085 ACPA3		ACPA4 8.26		

### 3.1.6 Key Result Areas 3: Human Resource Management

The measure under review attained a theoretical mean of 8.26 points that is slightly above the mean ACPA2 7.07; 7.085 ACPA3 out possible 12 points which translates to 69%. In the year under review, there was a notable improvement with 2 counties achieving a maximum of 12 points namely, Bungoma and Mombasa. Overall, the counties did not perform well in this measure.

KRA3.1 was performed poorest with nine counties scoring zero. 11 out of 47 counties scored a maximum of 3 points under the indicator.

It is noted that the majority of them did not undertake annual capacity building assessment skills under 3.1b but gave Capacity Building Assessment Report as evidence. The tool is clear that the counties are expected to undertake Annual capacity building assessment reports in the consequent ACPAs after ACPA2.

The counties Organizational structures and staffing plans achieved a mean score of 1.81 points out of possible 3 points.

The counties were equally weak in recruitment and promotional activities which achieved a 60 % increase of 8% from the previous year.

Generally, there was no reliable evidence on staff appraisal implementation and whether it was undertaken for the purpose of scoring. Similarly, the counties though they signed appraisals, mid-year evaluations were missing or never done at all.

The performance contracts equally had the same issue as counties have not fully operationalized the system. Most of the counties could not avail quarterly reports or the annual evaluation reports.

Equally, the measure relating to service re-engineering within the county mainly focused on revenue automation. The innovation is meant to revolutionize and improve service delivery.



Regarding Rapid Results Initiatives (RRI), the concept seems to be poorly implemented across the counties and it is doubtful whether the counties are able to conceptualize what it entails.

Below is an illustration of the KRA3 performance in the last three ACPAs.

**Figure 8 AVERAGE PERFORMANCE PER INDICATOR KRA3**

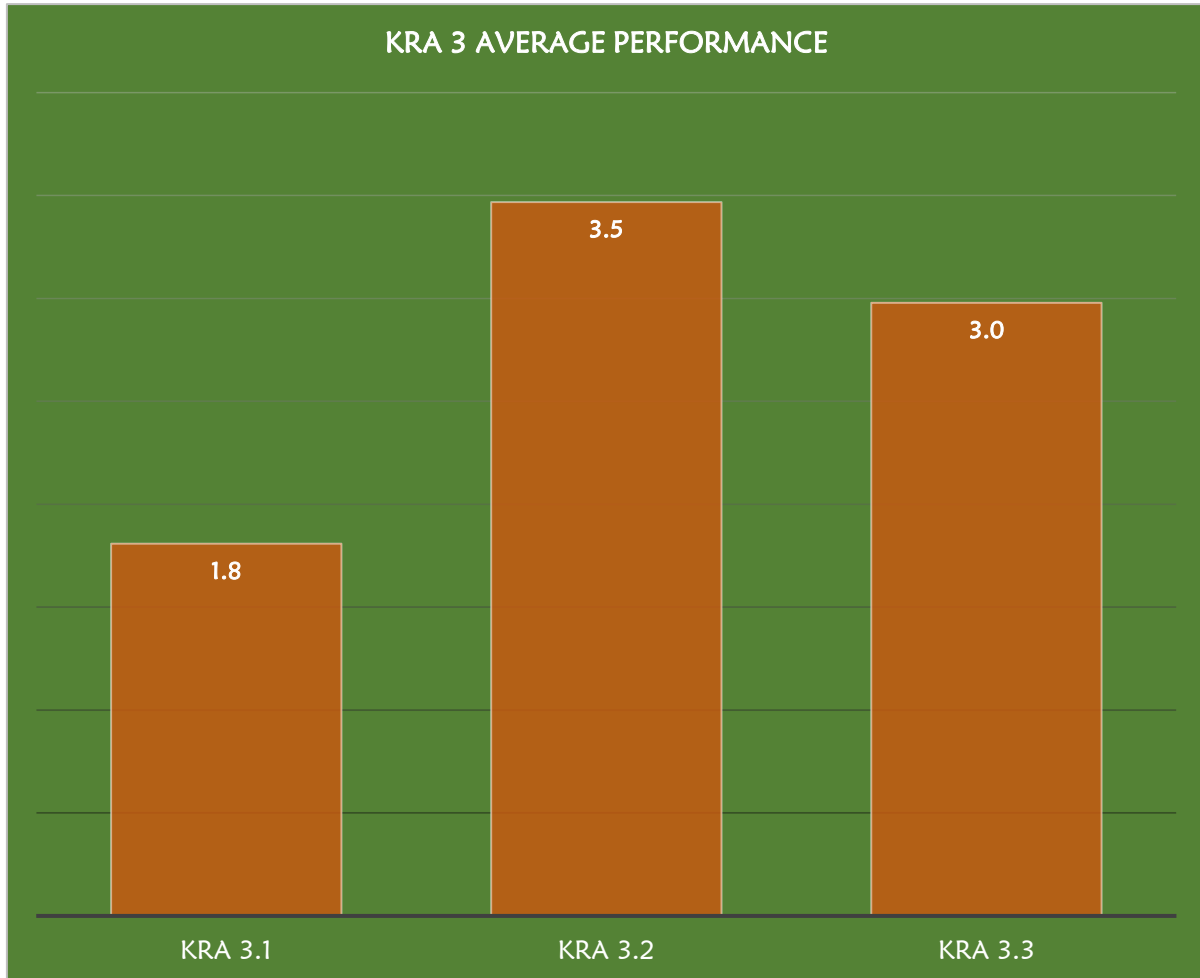
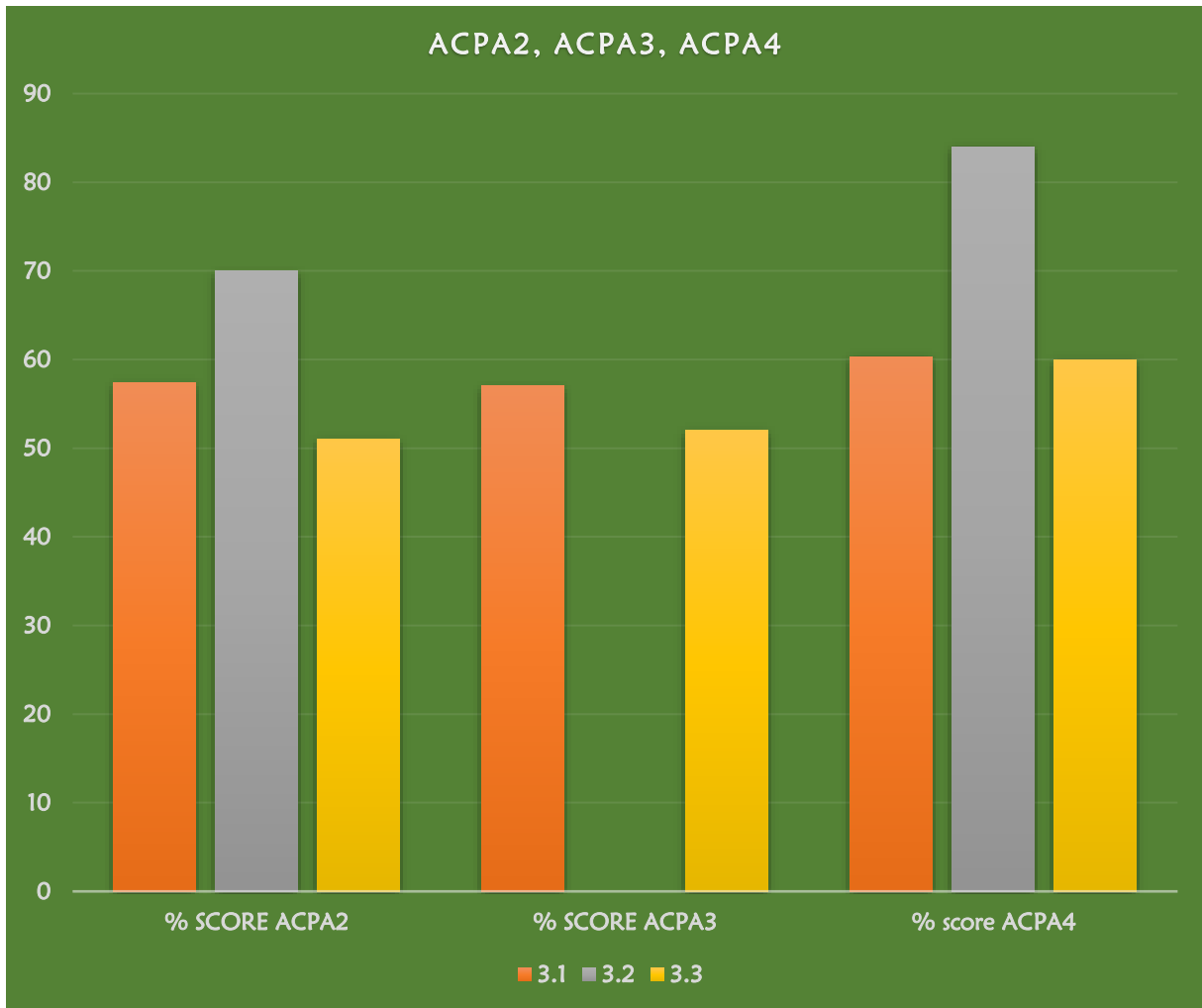




Figure 9:KRA 3 COMPARISION ACPA2, ACPA 3 AND ACPA 4



COMPARISON OF KRA 3 PERFORMANCE

COUNTY	ACPA 2	ACPA 3	ACPA 4
Baringo	3	6	7
Bomet	6	11	9
Bungoma	5	9	12
Busia	4	6	3
Elgeyo Marakwet	5	9	11
Embu	3	9	9
Garissa	2	2	8
Homabay	3	10	10
Isiolo	3	7	10
Kajiado	1	3	8
Kakamega	5	7	7
Kericho	2	5	9
Kiambu	1	8	5



COUNTY	ACPA 2	ACPA 3	ACPA 4
Kilifi	4	7	10
Kirinyaga	3	12	10
Kisii	5	8	10
Kisumu	5	9	5
Kitui	4	4	7
Kwale	5	6	10
Laikipia	6	9	10
Lamu	6	2	9
Machakos	5	8	7
Makueni	3	10	11
Mandera	1	10	10
Marsabit	3	1	7
Meru	2	7	8
Migori	7	8	8
Mombasa	6	8	12
Muranga	4	9	8
Nairobi	9	10	7
Nakuru	4	4	8
Nandi	4	7	9
Narok	2	7	8
Nyamira	8	7	9
Nyandarua	12	11	10
Nyeri	3	8	12
Samburu	2	4	7
Siaya	10	9	9
Taita Taveta	4	5	8
Tana River	5	4	6
Tharaka Nithi	4	2	8
Transzoia	3	8	9
Turkana	4	9	11
Uasin Gishu	8	4	11
Vihiga	1	4	7
Wajir	4	3	3
West Pokot	7	2	5





### 3.1.7 KRA 4: Civic Education and Participation

Table 13: Civic Education and Participation individual indicators analysis

Performance Areas		Average score ACPA2 2016/17	Average Score 2017/18	Average score ACPA4	% Score ACPA2	% score ACPA3	% score ACPA4	Expected score
4.1	CEU established	1.9	2.5744	2.81	63	86	93.62	3
4.2	Counties roll out civic education activities	0.8	1.40425	1.49	40	70.2	74.47	2
4.3	Communication framework and engagement	1.3	1.85106	1.94	65	93	96.81	2
4.4	Participatory planning and budget forums held	2.0	2.10638	2.23	67	70	74.47	3
4.5	Citizens' feed back	0.2	0.31914	0.40	20	32	40.43	1
4.6	County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	1.5	2.8297	4.06	30	56	81.28	5
4.7	Publication of bills	1.5	1.76595	1.87	75	88	93.62	2

Theoretical mean 14.81: 18/19

Theoretical mean 12.85:2017/18

#### KRA 4: Civic Education and Participation

The Counties performed relatively well in ACPA4 than the previous years. The theoretical mean under the measure was 14.81 a slight improvement than the previous year 12.85 ACPA3 and 9.2 ACPA2 of the possible 12 points. KRA 4.3 had the highest score of 96% followed closely by 4.1 and 4.7 with 93%. 4.5 had the lowest performance with 28 counties recording a zero mainly due to lack of the initiating memos and approval of annual work programs. However, 19 counties were able to score a maximum of 2 points upon evidence of the initiating memos and approval for the programs.

The measure had a mean score of 14.81 points of the possible 18 points or 82%

Largely, the counties have made progress in building capacity in civic education and institutionalization of communication frameworks. The citizens are also engaged in participatory planning and in the formulation of relevant policies, budgeting forums and enactment of laws.

The KRA 4.1 had a mean score of 2.81 equivalent to 94% which is an improvement from the ACPA3 by 7% and ACP2 by 30 points. The participatory planning and budget forums recorded 74% by achieving a mean of 2.21 of the possible 3 points. This was a



minimal increase of 4 % from the previous year and 34 points ACPA2. Counties fared poorly in providing evidence on the inputs from the citizens and feedback from the citizens on how budget proposals have been handled.

KRA 4.5 was the poorest performed under this cluster with 38% or 0.38 of the possible 1 point. This was a slight improvement from the previous year by 6% or 0.32 of the possible 1 point. The counties could not avail of evidence on the engagement of the citizen's findings of the C-APR implementations status report.

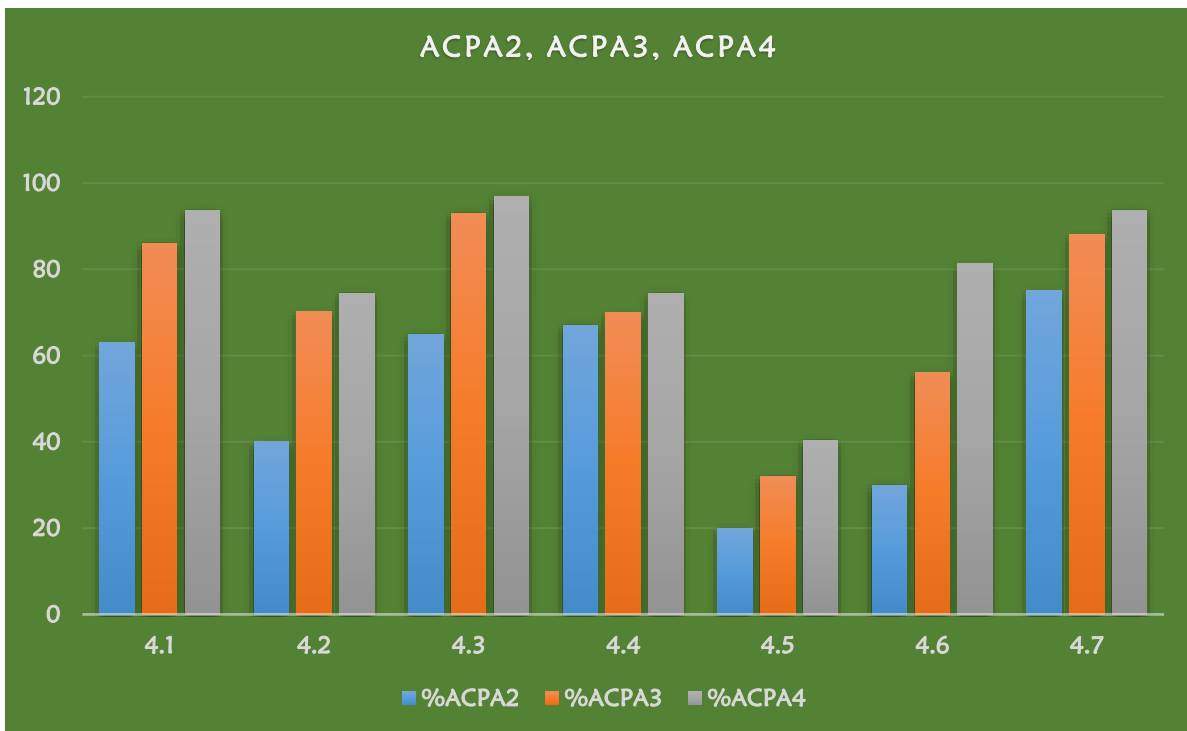
In the publications of the County core financial materials, budgets, plans, accounts, audit reports and performance assessments and shared with the citizens, was another elephant in the counties. The county's performance had improved this year compared to the previous year with a mean of 4.06 of the possible 5 points. All the counties have websites and are able to upload documents.

Publication of the bill almost 100 percent achieved with 94% achievement. The counties that failed in this measure could be due to a lack of communication within the departments and the focal point persons.

Overall the counties have improved improving under this measure and as such, the citizens will be able to get the value of the devolution process.

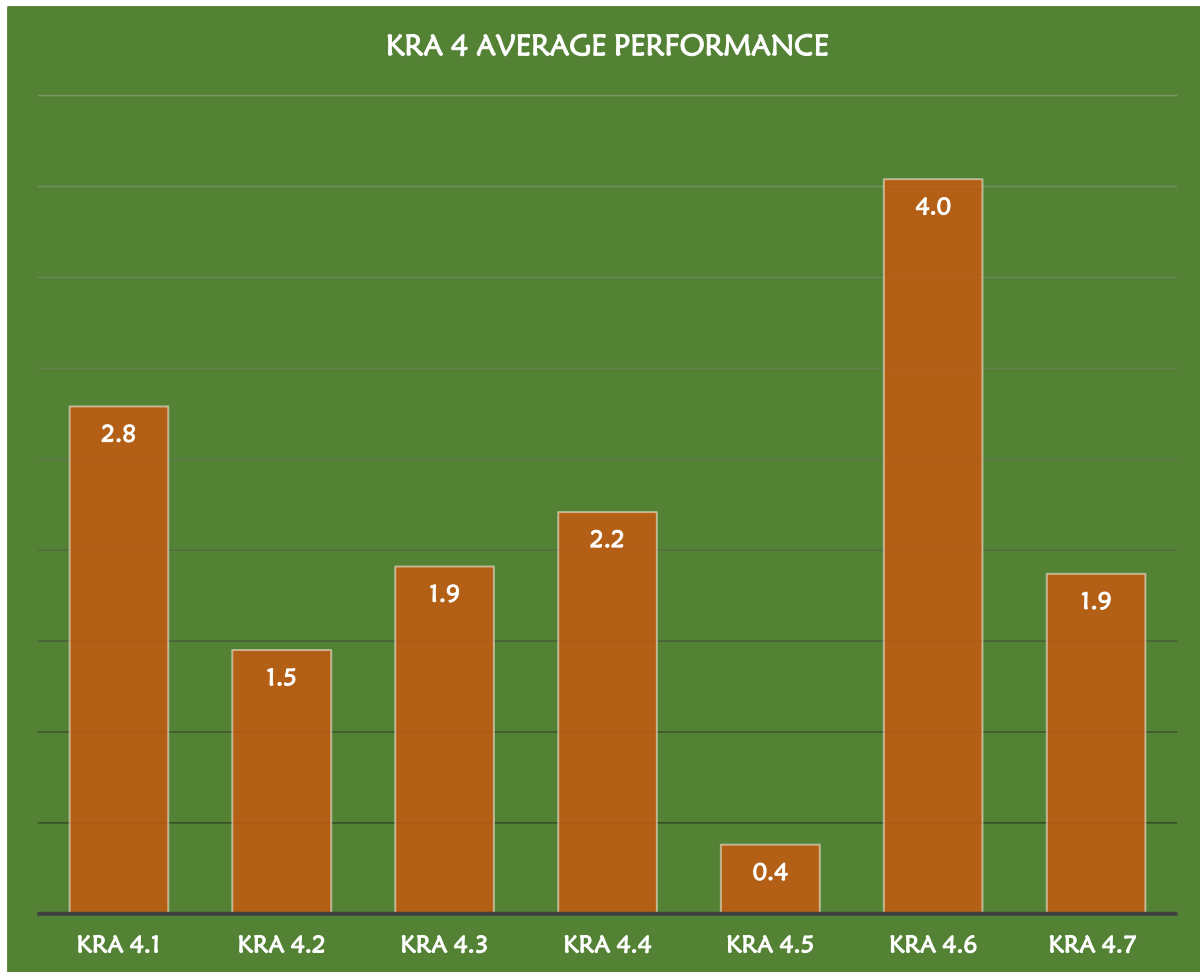
The table below is an illustration of the KRA4 performance in the last three years.

Figure 10 KRA 4 % SCORE





**Figure 11: KRA 4 PERFORMANCE ACPA 4 AVERAGE PERFORMANCE PER INDICATOR**



**COMPARISON OF KRA 4 PERFORMANCE**

COUNTY	ACPA 2	ACPA 3	ACPA 4
Baringo	15	17	14
Bomet	9	15	17
Bungoma	11	17	10
Busia	8	12	11
Elgeyo Marakwet	7	16	18
Embu	5	12	14
Garissa	4	8	15
Homabay	12	12	10
Isiolo	7	17	13
Kajiado	10	8	17
Kakamega	13	14	16
Kericho	8	11	12



COUNTY	ACPA 2	ACPA 3	ACPA 4
Kiambu	8	14	11
Kilifi	11	10	12
Kirinyaga	8	16	16
Kisii	12	16	16
Kisumu	10	14	15
Kitui	12	10	15
Kwale	14	12	14
Laikipia	7	16	16
Lamu	12	10	11
Machakos	8	12	18
Makueni	14	16	18
Mandera	0	15	17
Marsabit	6	14	15
Meru	10	13	15
Migori	8	12	10
Mombasa	9	15	18
Muranga	11	12	15
Nairobi	10	10	10
Nakuru	11	10	15
Nandi	10	10	16
Narok	8	12	15
Nyamira	15	15	16
Nyandarua	12	15	17
Nyeri	4	15	18
Samburu	7	16	16
Siaya	7	16	15
Taita Taveta	12	11	18
Tana River	13	12	15
Tharaka Nithi	2	5	17
Transzoia	7	13	14
Turkana	3	11	17
Uasin Gishu	8	14	17
Vihiga	8	12	16
Wajir	11	13	13
West Pokot	10	10	10



3.1.8 Key Result Area 5: Investment and Social and Environmental Performance

Table 14: KRA 5: Investment and Social and Environmental Performance Individual Indicator Analysis Table

Performance Areas		Average score ACPA2	Average score ACPA3	Average Score ACPA4	% Score ACPA2	% SCORE ACPA3	% Score ACPA 4	Expected score
5.1	Physical targets as included in the annual development plan implemented	1.2	4.604	3.3	30	77	83	4/6
5.2	Implementation of projects and in accordance with the cost estimates	1	3.297	3.2	25	80	75	4
5.3	Maintenance budget to ensure sustainability	0.1	0.489	2.21	2.5	12	55	4
5.4	Mitigation measures on ESSA through audit reports	0.8	1.808	2.51	20	45	60	4
5.5	EIA/EMP procedures from the Act followed.	1.0	1.553	3.6	25	39	90	4

**Theoretical mean 14.62**

The measure recorded a theoretical mean of 14.62 of the possible 20 points which is an improvement from ACPA3 11.75 and ACPA2 4.1 in that order respectively. Fourteen counties scored a maximum of 20 points under this measure which is an improvement from the ACPA3 where only 2 counties namely Muranga and Nyeri had obtained a maximum of 20 points. Unlike the previous years, no county had a zero. The lowest was Homabay with 3 points of the possible 20 points followed closely by Nairobi, Lamu and Taita Taveta with 4 points of possible 20 points.

The KRA 5.2 on the Implementation of projects in accordance with the cost estimates the mean score was 3 points of the possible 4 points equivalent to 75%. Nine (9) counties had a zero.

The KRA 5.3 on the maintenance cost of the completed projects 2-3 years previously for the second year recorded a low score of 2.2 points of the possible score of 4 but was a better performance than the previous year ACPA3 with a mean of 0.48 points and ACPA2 with 0.1 in that order respectively. Nineteen counties had zero under this indicator. Some factor were attributed to poor performance as follows;

- Lack of allocation 5% of capital budgets of the projects completed the previous 2 years to sustain capacity on the ground.
- Thinly spread budget in various departments or lumped together, thus making it difficult to quantify.



KRA 5.4 on Mitigation measures on ESIA through audit reports similarly recorded a low performance of 2.4 points of the possible 4 points. Overall 16 counties had a zero. The counties could not avail evidence of having conducted any Environmental and Social Audits for the 10 sampled projects.

KRA 5.5 On the Environmental Impact Assessments, the mean score was 3.6 points of the possible 4 points equivalent to 90%. This was an improvement compared to ACPA3 1.6 points and 1 point in ACPA2 where the mean score 39% and 25% in that order respectively.

Figure 12: Graph illustrating average scores per indicators KRA5

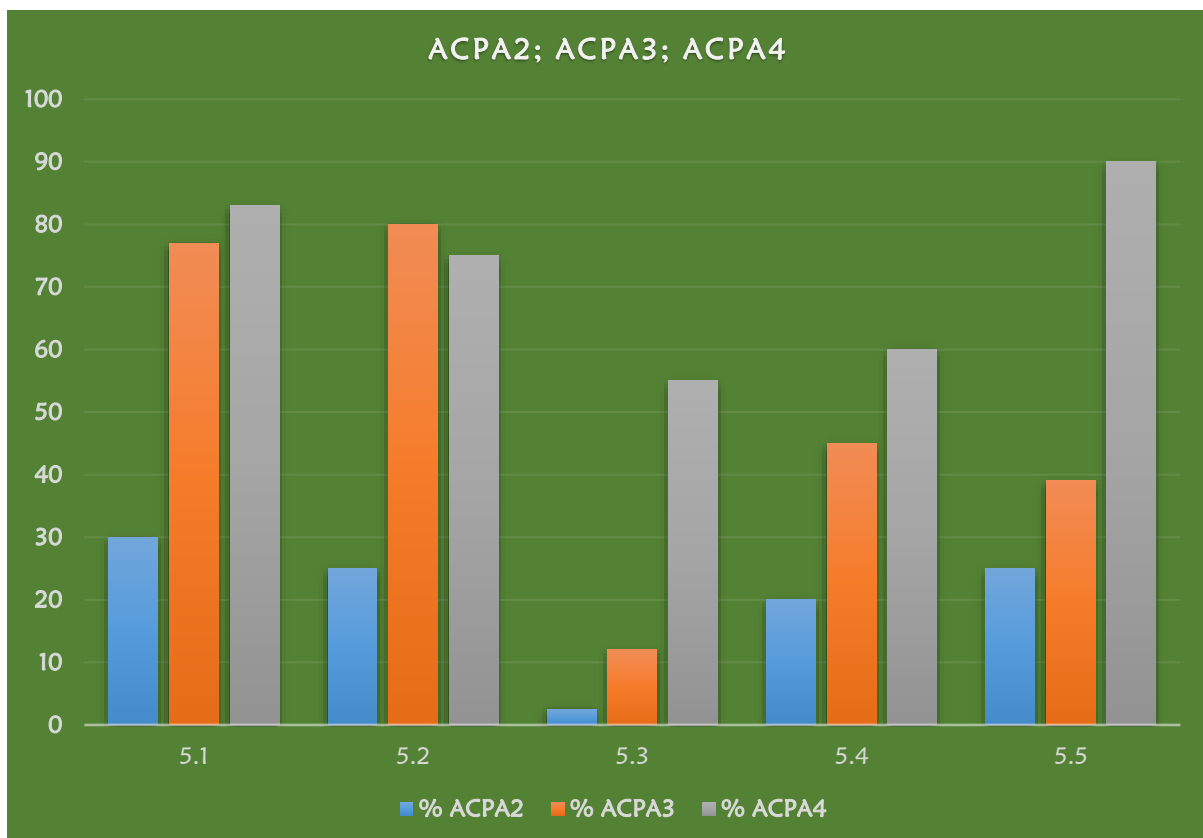
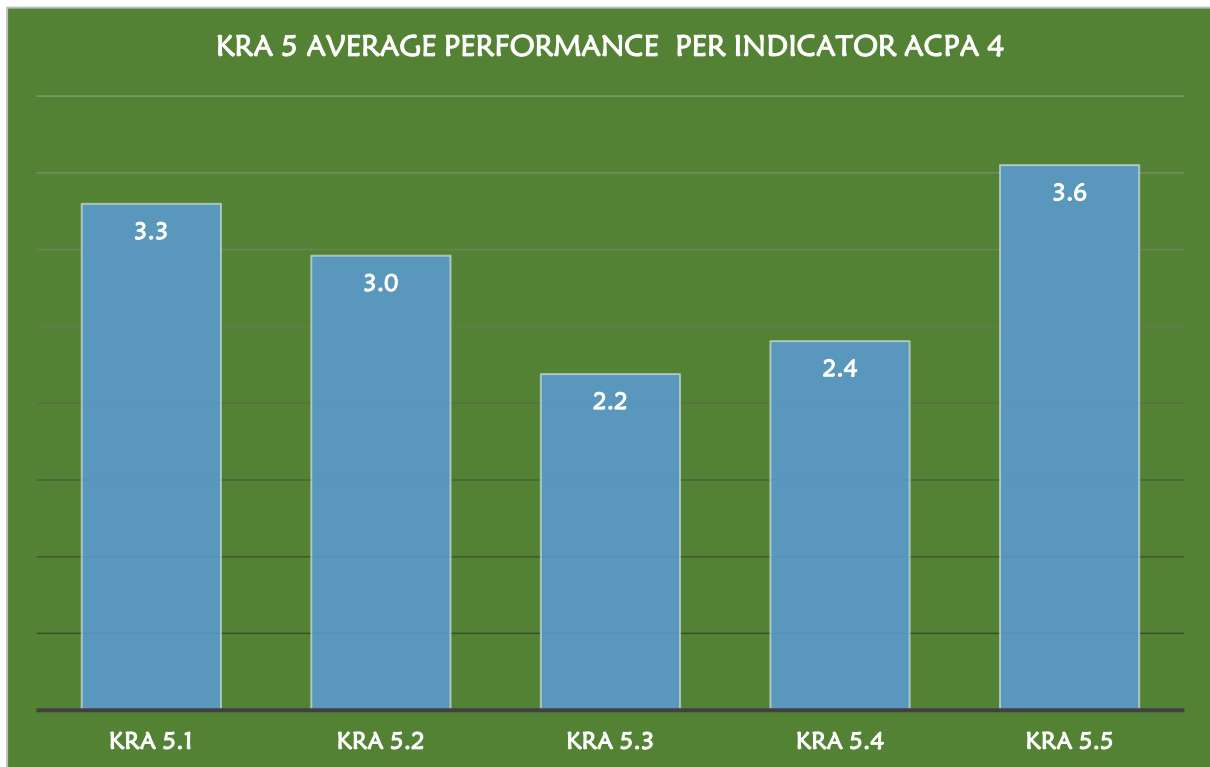




Figure 13: KRA 5 AVERAGE PERFORMANCE PER INDICATOR ACPA 4



### COMPARISON OF KRA 5 PERFORMANCE

COUNTY	ACPA 2	ACPA 3	ACPA 4
Baringo	7	10	11
Bomet	2	14	20
Bungoma	13	18	15
Busia	15	16	14
Elgeyo Marakwet	8	16	20
Embu	0	18	20
Garissa	0	11	7
Homabay	0	9	3
Isiolo	0	11	16
Kajiado	1	7	20
Kakamega	7	16	11
Kericho	2	11	12
Kiambu	2	16	12
Kilifi	2	11	11
Kirinyaga	8	16	18



COUNTY	ACPA 2	ACPA 3	ACPA 4
Kisii	0	13	19
Kisumu	13	13	12
Kitui	4	16	20
Kwale	4	6	9
Laikipia	5	14	20
Lamu	8	6	4
Machakos	6	11	20
Makueni	4	16	20
Mandera	0	10	20
Marsabit	0	13	16
Meru	0	18	20
Migori	0	16	13
Mombasa	7	14	12
Muranga	0	20	19
Nairobi	4	0	4
Nakuru	4	11	16
Nandi	4	5	12
Narok	2	15	20
Nyamira	2	9	16
Nyandarua	7	16	19
Nyeri	0	20	20
Samburu	2	0	20
Siaya	0	7	19
Taita Taveta	2	11	4
Tana River	12	15	8
Tharaka Nithi	0	16	20
Transzoia	4	6	16
Turkana	8	5	14
Uasin Gishu	8	6	11
Vihiga	4	0	12
Wajir	12	13	8
West Pokot	0	5	10





### 3.1.8.1 Overall Performance

The counties performance was impeded by a multiplicity of factors as follows;

- In terms of investments, it was observed that counties were unable to avail project completion registers thus rendering it difficult to track the completion of projects. In addition, most lacked mechanisms to evaluate the project due to a lack of qualified personnel.
- Counties did not avail of maintenance budgets for specific projects (5.3). The budgets for the maintenance were thinly spread and, in many instances, lumped together making it difficult to isolate budgets for specific projects.
- Regarding the screening of environmental safeguards, it was observed that many counties lacked environmental safeguards systems and social and environmental screening of projects were not routinely conducted.
- However, in cases where there was a screening of projects, it was noted that counties were unable to demonstrate that Environmental and Social Management Plans and Environmental Impact Assessments were reviewed/consulted before projects were implemented.
- Transfer of staff was also a major setback and preparedness by other staff than the focal point
- Understanding of the tool by staff support by the top management also contributed to poor performance.



**Table 15: Counties That Did Not Qualify For Level 2 In ACPA 3 (2017/18) And Have Qualified For Level 2 ACPA 4 (2018/19)**

Counties	MAC 1	MAC A2	MAC 3	MAC 4	MPC 1	MPC 2	MPC 3	MPC 4	MPC 5	MPC 6	MPC 7	MPC 8	MPC 9
Kwale	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Kericho	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Nandi	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Vihiga	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Siaya	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Kisumu	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Tharak a Nithi	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Garissa	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
West Pokot	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Samburu	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Machakos	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Nyamira	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Kitui	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met
Turkana	Met	Met	Met	MET	MET	Met	Met	Met	N/A	Met	Met	Met	Met



Table 16: Counties That Maintained Level Two

COUNTIES	MAC 1	MACA2	MAC 3	MAC 4	MPC 1	MPC 2	MPC 3	MPC 4	MPC 5	MPC 6	MPC 7	MPC 8	MPC 9
Baringo	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	MET	Met
Busia	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	MET	Met
Kajiado	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Kiambu	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Uasin Gishu	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Kakamega	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Bungoma	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Trans Nzoia	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Marasbit	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Kisii	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Laikipia	Met	Met	Met	Met	Met	Met	Met	MET	Met	Met	Met	Met	Met
Makueni	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Mandera	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Narok	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Nakuru	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Laikipia	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Meru	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Kilifi	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Nyandarua	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Mombasa	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met



Table 17: One County that did not sustain level Two ACPA 4

COUNTIES	MAC 1	MAC 2	MAC 3	MAC 4	MPC 1	MPC 2	MPC 3	MPC 4	MPC 5	MPC 6	MPC 7	MPC 8	MPC 9
Wajir	Met	Met	MET	MET	MET	Met	Not Met (disclaimer)	Met	MET	Met	Not MET	Not Met	MET



## CHAPTER FOUR

### 4.0 OBSERVATIONS

The County Governments overall have demonstrated improved performances in MPCs and PMs compared to the previous years. This was attributed to MODA capacity building efforts and the county's resilience in establishing operational and organizational structures, the buy-in of the devolution support program, proactive management, and commitment by top management. It was noted that counties that had a qualified opinion had support from the top management throughout the assessment.

However, counties with adverse and disclaimers performed poorer except for Taita Taveta, Embu and Muranga with a score of 78%, 80%, and 79%. This is an indication that audit opinion played a positive role in the preparedness of the county's performance. The counties that lacked support and buy-in by the top management performed relatively poorer than those with full support.

It is also observed that the turnover and internal redeployment of the staff especially the KDSP focal persons was a major bottleneck in the performance of the counties in the year under review. The assessment instrument was also noted to be process based like the previous year. Further, it was noted that the counties scored well in other evidence except the submission of the statutory documents, and where approval of the program and initiation memos were demanded.

Hereunder are some of the observations for each key results area from the assessment.

#### 4.1.4 Public Finance Management

- Automation in the revenue collection to own source revenue has improved considerably and if such programs can be continued, the counties can attain 100 percent in own resources.
- Reduction in the value of audit queries to less than 5% of total expenditure in the counties recorded poor performance across the counties.
- The aggregate expenditure outturns compared to original approved budget at plus or minus 10% has low compliance across the counties. Unless fast-tracked budget integrity can be compromised mostly under the discretionary resources.
- Expenditure composition for each sector had a mismatch with the budget allocations across sectors and thus low absorption was noted.
- Some counties did not comply in monthly reporting of the county financial statements but preferred bi-annual that impacted on poor performance.
- Audit committees have been established in many counties but minimal functionality.
- The procurement process with the government directive has improved. Only a few cases were noted to be noncompliance with 25 IFMIS steps.
- Asset registers are in place but regular updating is low across the counties



#### 4.1.2 Planning Monitoring and Evaluation

- The counties performed relatively well under this measure with the highest average of 88.5% Seven counties achieving 100%, however, it was apparent that some counties had not established sectoral M&E committees during the financial year under review
- Most of the Planning units had low budget allocations thus rendering the effectiveness of monitoring and evaluation activities.
- Some counties M&E Units were not well staffed and thus unable to prepare County Annual Progress Reports.

#### 4.1.3 Human Resource Management

- The counties had comprehensive staffing plans but few were able to meet annual recruitment and promotions targets
- HR had key weaknesses in the development of capacity building skills assessment that was to inform staffing and promotional targets
- Performance contracts had been signed by 80% of the counties but implementation in terms of quarterly reporting and annual evaluation was very weak across the counties.
- Staff performance appraisal is progressing but counties lacked mid and annual evaluation evidence
- Some counties have institutionalized electronic integrated performance management and measurement systems. This would be ideal to fast track the performance contracts as well as performance appraisals in real-time.
- The measure of RRI lacked proper structures although it assisted in the fast-tracking increase in own resources
- Sensitization of County Assembly Members and key staff on the essence of timelines and approval of key bills is critical to ensure timely performance.

#### 4.1.4 The Civic Education and Public Participation

The criteria was well-structured across the counties and fairly implemented; however, a comprehensive schedule on Civic Education is inevitable for the counties to realize gains of devolution.

- Complaint handling mechanisms across the counties had some improvement especially in counties with effective online communication portals.
- The concept of resolved service charters as a complaint mechanism is minimal across the counties and where it existed the format lacked clarity and the stakeholders are not well sensitized on its importance
- The consolidated complaints register was not well disseminated in most counties.
- The evidence of citizen's feedback on the C-APR/implementation status report was scanty;



- Counties failed to provide initiating memos and approved work plans for the civic education under the measure
- Evidence was minimal on Feed-back mechanisms after the participatory planning and budget forums.

#### 4.1.5 Investment Implementation & Social and Environmental Performance

- The measure had a slightly above average performance garnering a mean score of 56%
- Absence of county environmental committees was noted in most counties to address the social safeguards
- The EIA/EMP audit reports for completed projects were fairly implemented like the previous years
- The focal persons of the environment cited the budgetary constraints as deterrence in undertaking the audit of projects which was costly in most counties.
- The maintenance budget for completed projects for the last two to three years improved from 20% the previous year to 55 % which is an indication the measure should be sustained.

#### 4.1.6 Projects implementations

- The county projects both funded by KDSP and county own resources have been implemented in the last three years were visited and brief reports included in the county report. Some counties have done well others are still wobbling in the implementation of the project. The projects to a large extent covered the development of infrastructures, hospitals ECD classes, CT scans agro based industries, social amenities, and county offices among others.
- The counties have brought services closer to the people in education and health care services
- Reduction in post harvest losses was also noted through investment in infrastructure through tarmac roads and improved feeder roads
- Far flang counties have also invested in roads and airstrips
- Investment in social amenities such as stadiums were noted in far flang areas that could be used to reduce conflicts among the communities



## CHAPTER FIVE

### 5.0 SUMMARY OF CAPACITY BUILDING RECOMMENDATIONS THAT SHOULD BE FAST TRACKED

#### 5.1.0 A Summary of The Capacity Requirements Follows Hereunder:

KRA 1	Performance Measure	Capacity Building Areas
KRA 1	Public Finance Management	<ul style="list-style-type: none"> <li><input type="checkbox"/> Timely submission of the CBROP to the Assembly</li> <li><input type="checkbox"/> Submissions of monthly reports and Counties financial statements.</li> <li><input type="checkbox"/> Standardization of asset register, design and regular inspection (serial numbering, asset tagging, etc)</li> <li>• Timely submission of statutory documents such as financial documents to OAG, COB, National Treasury, and the County Assemblies.</li> <li><input type="checkbox"/> Scrutiny of audit reports by the county assemblies</li> <li><input type="checkbox"/> Appointment and operationalization of audit committees</li> <li><input type="checkbox"/> Automation of revenue to reduce leakages in collections</li> <li><input type="checkbox"/> Strengthen external auditor’s department to reduce the queries to less than 5%</li> <li><input type="checkbox"/> Supply chain to file and store accountable documents in fireproof cabinets.</li> </ul>





### 5.1.2 Summary Of Capacity Building Requirements

KRA 2	Performance Measure	Capacity Building Areas
KRA 2	Planning &M&E	<ul style="list-style-type: none"> <li>Strengthen the evaluation of ongoing CIDP projects and quarterly reports</li> <li>Strengthen Planning units to undertake duties of M&amp;E</li> <li>More capacity in project costing of the ADP</li> <li>Emphasize on completion of the ongoing CIDP projects before starting new ones</li> <li>Emphasize on the linkages between CIDP, ADP and budget in the program based budget</li> <li>The appointment of all sectors representative’s in M &amp; E committee be made mandatory</li> <li>Train County staff on M&amp;E systems, data management information, logical framework matrixes, and project Reporting</li> </ul>

### 5.1.3 Summary Of Capacity Building Requirements

KRA 3	Performance Measure	Capacity Building Areas
KRA 3	Human Resource Management	<ul style="list-style-type: none"> <li>Capacity building in Mid-term and annual evaluations for staff appraisals and performance contracts</li> <li>Cascade of the performance contracts for officers of the lower cadre staff.</li> <li>Recommended electronic real-time Performance management and measurement systems for effective and efficiency in performance and reducing wastages</li> <li>Counties be encouraged to undertake annual capacity building assessment to determine staffing and training gaps</li> <li>Develop a road map that Links the performance perspectives with the core KDSP activities.</li> <li>Capacity building ineffective staffing plans, annual staffing targets and skills and competency frameworks.</li> </ul>



### 5.1.4: Summary Of Capacity Building Requirements

KRA 4	Performance Measure	Capacity Building Areas
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"><li>• Sensitize the counties the importance of developing annual work plans for civic education</li><li>• Support establishment of structured citizen complaint systems and feedback mechanisms through online portal</li><li>• capacity building on resolved customer service delivery charters be embedded as a grievance redress mechanism</li><li>• Permanently retain the uploaded documents in the county websites</li><li>• Support periodical reviews and audits on the delivery of civic education programmes,</li><li>• Institutionalize and monitor the level of public participation in county functions as well as in citizens' complaints/grievances and feedback mechanisms and processes.</li><li>• Encourage the counties to institutionalize intra and internet communications systems.</li></ul>



### 5.1.5: Summary Of Capacity Building Requirements

KRA 5	Performance Measure	Capacity Building Areas
KRA 5	Environment and Social Safeguards	<ul style="list-style-type: none"><li>• Capacity building on demanding projects Completion certificates before payment</li><li>• Discourage continuous Variations of projects contracted sum unless where deemed necessary</li><li>• Maintenance costs for various projects completed within 2 years be mandatory to sustain capacity on the ground</li><li>• Social audits should be strengthened in all ongoing county projects</li><li>• EIAs and ESMPs be properly safeguarded for future references</li><li>• Appoint and fully operationalize Environment Committee according to the Environmental Management and Coordination Act 2015</li><li>• Train core staff on the screening of environmental social safeguards</li><li>• Establish and strengthen county focal environmental units with a representative from all departments and in sub-counties to enable the coordination and steering of environmental and social safeguard issues.</li><li>• Support Counties to develop County Environmental Action Plans.</li><li>• Train staff to establish and maintain registers of completed projects</li><li>• Build capacity and assist the counties to institutionalize evaluations of key projects</li><li>• Build capacity in the county audits of the projects</li><li>• Establish inter-departmental linkages to avoid duplication and overlaps of duties</li></ul>



### 5.1.6 Proposed Revision of The ACPA Tool

- ▶ Fully automated in the revenue collection to reduce leakages
- ▶ Reduction in audit queries be revised to less than 2% of the expenditure
- ▶ Maintain the stock of pending bills to less than 1% to link with performance contracting guidelines
- ▶ Development budget allocation to be maintained to a minimum of 30% of the department/sector budget
- ▶ Establishment of functional and operational units be expunged from the tool as all counties have met this measure: M&E, Civic, Environment, Core Staff, etc.
- ▶ The emphasis in future ACPAs to focus on the outcome to assess the value for the taxed shilling
- ▶ In the projects, monitoring and evaluations introduce impact evaluation



**Table 18: KRA 1: Individual Indicators Analysis**

**Annex KRAs Performances**

COUNTIES	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	1.10	1.11	1.12	1.13	1.14	1.15
Baringo	1	3	0	2	1	0	1	0	0	1	1	0	0	1	5
Bomet	2	2	4	2	1	2	1	0	1	1	1	2	1	1	6
Bungoma	2	3	3	2	1	0	1	2	0	1	1	2	1	0	5
Busia	2	2	1	1	1	0	1	2	1	1	1	1	1	0	4
Elgeyo Marakwet	2	2	4	2	1	2	1	2	1	1	1	0	1	1	6
Embu	2	2	2	2	1	0	1	2	1	0	1	0	1	0	5
Garissa	2	2	0	0	1	2	1	0	1	0	1	1	1	1	3
Homabay	1	0	4	1	1	2	1	1	1	1	1	0	1	1	4
Isiolo	2	3	3	2	1	2	1	2	1	1	1	0	1	1	5
Kajiado	2	3	2	2	1	0	1	0	1	0	1	1	1	1	5
Kakamega	2	2	1	0	1	0	1	0	0	1	0	0	1	1	5
Kericho	2	3	4	2	1	0	1	2	1	1	1	1	1	1	5
Kiambu	2	2	2	1	1	2	1	0	1	0	0	2	1	1	5
Kilifi	2	3	2	0	1	2	1	2	1	0	1	0	1	1	5
Kirinyaga	2	2	3	1	1	0	1	2	1	1	1	1	1	1	6
Kisii	2	2	3	2	1	1	1	2	1	1	0	0	0	1	5
Kisumu	2	2	1	2	1	0	1	1	1	1	1	0	1	1	5
Kitui	1	2	2	2	1	2	1	0	1	1	1	2	1	0	5
Kwale	2	3	0	2	1	2	1	2	1	1	0	2	1	1	6
Laikipia	2	2	3	2	1	2	1	2	1	1	1	1	1	1	6
Lamu	0	1	0	2	1	1	1	1	0	0	0	0	1	1	5
Machakos	2	2	4	2	1	2	1	2	1	1	1	1	1	1	5
Makueni	2	2	3	2	1	2	1	1	1	1	1	1	1	1	6
Mandera	2	2	2	1	1	2	1	2	1	1	1	0	1	1	3
Marsabit	2	3	3	1	1	0	1	2	1	1	1	1	1	1	6
Meru	2	2	3	2	1	2	1	2	1	0	1	1	1	1	3
Migori	2	1	2	0	1	0	1	0	1	1	1	0	1	1	4
Mombasa	2	3	4	2	1	2	1	2	1	1	1	0	1	1	6



COUNTIES	1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	1.10	1.11	1.12	1.13	1.14	1.15
Muranga	2	2	2	0	1	2	1	2	1	0	0	0	0	0	6
Nairobi	2	2	1	2	0	0	1	2	0	1	1	0	0	1	3
Nakuru	2	2	1	2	1	2	1	2	1	1	1	1	1	1	5
Nandi	2	2	1	2	1	0	1	0	1	0	0	0	1	0	3
Narok	2	3	4	2	1	2	1	0	1	0	0	2	1	0	5
Nyamira	2	2	2	0	1	2	1	2	1	1	1	0	1	1	5
Nyandarua	2	3	3	2	1	2	1	2	0	1	1	2	1	1	6
Nyeri	2	3	4	2	1	2	1	2	1	1	1	2	1	1	6
Samburu	2	3	3	0	0	0	0	0	1	1	1	0	0	1	6
Siaya	2	3	4	0	1	0	1	1	0	1	0	0	1	1	4
Taita Taveta	2	3	2	2	1	2	1	2	1	1	1	1	1	1	4
Tana River	0	2	2	0	1	0	1	0	1	0	1	0	1	0	5
Tharaka Nithi	2	2	3	2	1	2	1	1	1	0	1	0	0	0	5
Transzoia	2	3	3	2	1	0	1	2	0	0	0	0	0	1	5
Turkana	2	3	1	2	1	0	1	1	1	1	1	0	1	1	4
Uasin Gishu	2	3	1	2	1	0	1	2	1	1	1	0	0	1	6
Vihiga	2	2	1	1	1	2	1	2	1	0	1	0	1	0	6
Wajir	2	1	0	0	1	0	1	0	1	0	0	0	0	0	4
West Pokot	2.28	1.38	0.96	1.06	0.98	1.26	0.83	0.66	0.77	0.60	0.81	0.74	4.94	21.40	2.28
Percentage	92.55	76.60	56.91	69.15	95.74	53.19	97.87	62.77	82.98	65.96	76.60	29.79	80.85	74.47	82.27



Table 19: KRA 2: Individual Indicators Analysis

COUNTIES	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8
Baringo	3	0	2	3	0	5	0	0
Bomet	3	1	3	4	2	5	0	1
Bungoma	3	1	3	4	2	5	1	0
Busia	3	1	3	4	0	5	0	0
Elgeyo Marakwet	3	1	3	3	2	5	1	1
Embu	3	1	3	3	0	5	1	1
Garissa	2	1	3	4	1	5	0	1
Homabay	3	0	3	4	2	5	0	0
Isiolo	3	1	3	4	0	5	1	1
Kajiado	3	1	3	3	2	5	0	1
Kakamega	3	1	3	4	2	5	1	1
Kericho	3	1	3	4	1	5	0	1
Kiambu	3	0	3	3	1	5	1	1
Kilifi	3	0	3	4	1	5	1	1
Kirinyaga	3	1	3	4	2	5	1	1
Kisii	3	1	3	3	2	5	1	0
Kisumu	3	1	3	3	0	5	0	0
Kitui	3	1	3	3	2	5	1	1
Kwale	3	1	3	4	2	5	1	0
Laikipia	3	1	3	4	1	5	1	1
Lamu	3	0	3	4	0	5	0	0
Machakos	2	1	3	3	2	5	1	1
Makueni	3	1	3	4	2	5	1	1
Mandera	3	1	3	3	2	5	1	1
Marsabit	3	1	3	3	1	4	1	0



COUNTIES	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8
Meru	3	1	3	4	0	5	1	1
Migori	3	0	2	4	1	0	0	0
Mombasa	3	1	3	4	2	5	1	1
Muranga	2	1	3	2	2	5	1	1
Nairobi	1	0	2	4	0	5	0	1
Nakuru	3	1	3	4	2	5	1	1
Nandi	3	1	3	4	2	5	1	0
Narok	2	1	3	4	2	5	0	1
Nyamira	3	1	3	4	1	5	0	0
Nyandarua	3	1	3	4	2	5	1	1
Nyeri	3	1	3	3	2	5	1	1
Samburu	3	1	3	4	2	5	0	0
Siaya	3	1	3	4	0	5	0	1
Taita Taveta	3	1	3	4	0	5	1	0
Tana River	3	1	3	4	2	5	0	0
Tharaka Nithi	3	1	3	4	2	5	1	1
Transzoia	3	1	3	4	1	5	1	1
Turkana	3	1	3	4	0	5	1	1
Uasin Gishu	3	1	3	4	1	5	1	1
Vihiga	3	1	3	4	0	5	1	1
Wajir	3	1	2	4	1	5	1	0
West Pokot	3	1	3	4	1	5	1	0
percentage	95.6	85.10	97.16	92.55	61.70	97.44	65.95	61.70





Table 20: KRA 3 Individual Indicators Analysis

	COUNTIES	3.1	3.2	3.3
1	Baringo	2	2	1
2	Bomet	2	4	3
3	Bungoma	3	4	5
4	Busia	0	2	1
5	Elgeyo Marakwet	2	4	5
6	Embu	2	4	3
7	Garissa	3	2	3
8	Homabay	2	4	3
9	Isiolo	3	4	3
10	Kajiado	2	4	2
11	Kakamega	2	2	4
12	Kericho	0	4	5
13	Kiambu	0	2	3
14	Kilifi	3	4	3
15	Kirinyaga	3	4	3
16	Kisii	1	4	5
17	Kisumu	0	2	3
18	Kitui	0	4	3
19	Kwale	3	4	3
20	Laikipia	2	4	3
21	Lamu	3	4	2
22	Machakos	3	2	2
23	Makueni	2	4	5
24	Mandera	3	4	3
25	Marsabit	2	4	1



	COUNTIES	3.1	3.2	3.3
26	Meru	2	4	2
27	Migori	2	4	2
28	Mombasa	3	4	5
29	Muranga	2	4	2
30	Nairobi	2	4	1
31	Nakuru	1	4	4
32	Nandi	3	2	2
33	Narok	2	4	1
34	Nyamira	2	4	3
35	Nyandarua	3	4	3
36	Nyeri	2	4	5
37	Samburu	0	4	1
38	Siaya	0	4	5
39	Taita Taveta	2	4	2
40	Tana River	1	4	1
41	Tharaka Nithi	1	2	4
42	Transzoia	2	3	4
43	Turkana	2	4	5
44	Uasin Gishu	2	4	5
45	Vihiga	0	4	2
46	Wajir	0	2	1
47	West Pokot	2	0	3
	<b>Percentage</b>	<b>60.28</b>	<b>86.70</b>	<b>59.57</b>



Table 21: KRA 4: Individual indicators Analysis

COUNTIES	4.1	4.2	4.3	4.4	4.5	4.6
Baringo	3	2	2	2	0	3
Bomet	3	2	2	3	1	4
Bungoma	3	0	2	1	0	2
Busia	3	0	2	2	0	3
Elgeyo Marakwet	3	2	2	3	1	5
Embu	3	0	2	2	0	5
Garissa	3	2	2	1	0	5
Homabay	3	0	2	1	0	1
Isiolo	3	2	2	2	0	4
Kajiado	3	2	2	3	0	5
Kakamega	3	2	2	2	0	5
Kericho	3	0	2	1	1	4
Kiambu	3	0	2	1	0	3
Kilifi	3	0	2	1	0	5
Kirinyaga	3	2	2	3	0	4
Kisii	3	2	2	3	1	3
Kisumu	3	2	2	3	1	3
Kitui	3	2	2	3	0	3
Kwale	3	0	2	1	1	5
Laikipia	3	2	2	1	0	5
Lamu	3	2	2	1	0	1
Machakos	3	2	2	3	1	5
Makueni	3	2	2	3	1	5
Mandera	3	2	2	3	1	4
Marsabit	3	2	1	2	0	5



COUNTIES	4.1	4.2	4.3	4.4	4.5	4.6
Meru	3	2	1	3	0	4
Migori	3	0	2	1	0	2
Mombasa	3	2	2	3	1	5
Muranga	3	2	2	2	0	4
Nairobi	3	0	2	2	0	3
Nakuru	3	2	1	3	1	5
Nandi	3	2	2	3	1	3
Narok	3	2	2	3	0	5
Nyamira	3	0	2	2	1	4
Nyandarua	3	2	2	2	1	5
Nyeri	3	2	2	3	1	5
Samburu	3	0	2	3	0	5
Siaya	3	2	2	3	1	3
Taita Taveta	3	2	2	3	1	5
Tana River	3	2	2	1	0	5
Tharaka Nithi	3	2	2	3	1	4
Transzoia	3	2	2	1	0	5
Turkana	3	2	2	3	0	5
Uasin Gishu	3	2	2	3	0	5
Vihiga	3	2	2	3	0	5
Wajir	3	2	2	2	0	2
West Pokot	3	0	1	1	0	4
percentage	100.00	72.34	95.74	73.76	38.30	80.85



Table 22 Individual Indicators Analysis:

COUNTIES	5.1	5.2	5.3	5.4	5.5
Baringo	4	0	0	1	4
Bomet	4	4	4	4	4
Bungoma	4	4	0	3	4
Busia	3	3	0	4	4
Elgeyo Marakwet	4	4	4	4	4
Embu	4	4	4	4	4
Garissa	3	0	0	0	4
Homabay	0	3	0	0	0
Isiolo	4	4	4	0	4
Kajiado	4	4	4	4	4
Kakamega	4	3	0	0	4
Kericho	0	0	4	4	4
Kiambu	4	4	0	0	4
Kilifi	4	3	0	0	4
Kirinyaga	4	4	2	4	4
Kisii	4	3	4	4	4
Kisumu	4	4	0	4	0
Kitui	4	4	4	4	4
Kwale	3	2	0	0	4
Laikipia	4	4	4	4	4
Lamu	0	0	0	0	4
Machakos	4	4	4	4	4
Makueni	4	4	4	4	4
Mandera	4	4	4	4	4



COUNTIES	5.1	5.2	5.3	5.4	5.5
Marsabit	4	4	4	0	4
Meru	4	4	4	4	4
Migori	4	4	0	1	4
Mombasa	4	4	4	0	0
Muranga	3	4	4	4	4
Nairobi	0	0	0	0	4
Nakuru	3	3	4	4	2
Nandi	3	4	0	1	4
Narok	4	4	4	4	4
Nyamira	4	4	0	4	4
Nyandarua	4	3	4	4	4
Nyeri	4	4	4	4	4
Samburu	4	4	4	4	4
Siaya	3	3	3	3	3
Taita Taveta	4	0	0	0	0
Tana River	0	0	0	4	4
Tharaka Nithi	4	4	4	4	4
Transzoia	4	0	4	4	4
Turkana	4	2	4	0	4
Uasin Gishu	4	3	0	0	4
Vihiga	2	0	2	4	4
Wajir	0	4	0	0	4
West Pokot	4	4	0	0	2
Percentage	82.45	73.94	54.79	60.11	88.83









**APPENDIX 2: FIELD ASSESSMENT ITINERARY**

**MINISTRY OF DEVOLUTION & ASAL, STATE DEPARTMENT OF DEVOLUTION**

**ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA-4) FY 2019-2020 FIELD VISIT SCHEDULE**

CLUSTER	TEAM MEMBERS	DATES	MOMBASA	TAITA TAVETA	KWALE	KILIFI	LAMU	TANA RIVER	GARISSA	NAIROBI
ONE	<b>Team Leader: Mr. Peter Ombasa</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	11.10.19	17.10.19	24.10.19
	<i>Assessor 1: Ms. Nungari Waiyaki</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	15.10.19	22.10.19	28.10.19
	<i>Assessor 2: Ms. Maureen Wambui</i>									
TWO	<b>TEAM MEMBERS</b>		<b>KIAMBU</b>	<b>NYANDARUA</b>	<b>NAKURU</b>	<b>KERICHO</b>	<b>NYAMIRA</b>	<b>KISII</b>	<b>MIGORI</b>	<b>HOMABAY</b>
	<b>Team Leader: Ms. Linet Mavu</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	11.10.19	17.10.19	24.10.19
	<i>Assessor 1: Ms. Sallie Ooko</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	15.10.19	22.10.19	28.10.19
	<i>Assessor 2: Mr. Vincent Musau</i>									
THREE	<b>TEAM MEMBERS</b>		<b>BARINGO</b>	<b>ELGEYO MARAKWET</b>	<b>UASIN GISHU</b>	<b>TURKANA</b>	<b>WEST POKOT</b>	<b>TRANS NZOIA</b>	<b>BUNGOMA</b>	<b>KAKAMEGA</b>
	<b>Team Leader: Ms. Violet Odhiambo</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	11.10.19	17.10.19	24.10.19
	<i>Assessor 1: Mr. Jamal Farahan</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	15.10.19	22.10.19	28.10.19
	<i>Assessor 2: Mr. Nicholas Leina</i>									
FOUR	<b>TEAM MEMBERS</b>		<b>BOMET</b>	<b>NAROK</b>	<b>KAJIADO</b>	<b>MACHAKOS</b>	<b>MAKUENI</b>	<b>KITUI</b>	<b>EMBU</b>	<b>THARAKA NITHI</b>
	<b>Team Leader: Ms. Sarah Nyabwegi</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	11.10.19	17.10.19	24.10.19
	<i>Assessor 1: Mr. Don Ongori</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	15.10.19	22.10.19	28.10.19
	<i>Assessor 2: Ms. Benedette Kamiru</i>									
FIVE	<b>TEAM MEMBERS</b>		<b>MURANGA</b>	<b>KIRINYAGA</b>	<b>NYERI</b>	<b>LAIKIPIA</b>	<b>ISIOLO</b>	<b>MERU</b>	<b>MARSABIT</b>	<b>SAMBURU</b>
	<b>Team Leader: Mr. Thomas Kirongo</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	11.10.19	17.10.19	24.10.19
	<i>Assessor 1: Ms. Jeorgina Muia</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	15.10.19	22.10.19	28.10.19
	<i>Assessor 2: Ms. Mary Amukoya</i>									
SIX	<b>TEAM MEMBERS</b>		<b>NANDI</b>	<b>VIHIGA</b>	<b>KISUMU</b>	<b>SIAYA</b>	<b>BUSIA</b>	<b>WAJIR</b>	<b>MANDERA</b>	
	<b>Team Leader: Ms. Winnie Moraa</b>	Start Date	16.09.19	20.09.19	26.09.19	02.10.19	07.10.19	14.10.19	22.10.19	
	<i>Assessor 1: Ms. Janet Nyaboke</i>	End Date	18.09.19	24.09.19	30.09.19	04.10.19	09.10.19	16.10.19	24.10.19	
	<i>Assessor 2: Mr. Abed Malusha</i>									



**APPENDIX 3: ACPA ASSESSMENT TOOL**

**Minimum Access Conditions (MACs)**

Minimum Conditions for Capacity and Performance Grants(level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/ expression of interest in being involved in the Program  MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.		
2. CB plan developed	It 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 2018-19 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).	Review CB plan for FY 2018/19  Developed for all counties but separate verification by CB verification team		
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 to date.  MoV: Review of grant and utilization – progress reports. Reporting for the use of CB	Waived for all County Governments		



Minimum Conditions for Capacity and Performance Grants(level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
		grants for the previous FYs in accordance with the Investment menu			
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 2016/2017 plan, 75% of FY 2017/2018 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).	Waived for all County Governments		



## B. MINIMUM PERFORMANCE CONDITIONS(MPCS) FOR LEVEL 2 GRANTS

### Minimum Performance Conditions (MPCS)

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
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	Waived for all County Governments		
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2017-18) with a letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September 2018</b> and National Treasury with required signatures (Internal auditor, heads of accounting unit, etc.) as per the PFM Act Sec 116 and Sec. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 <sup>st</sup> October 2018. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	3 months after the closure of the FY (30 <sup>th</sup> of September 2018).  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 a consolidated statement.		
3. Audit opinion does not carry an adverse Opinion or a	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion		



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
disclaimer		executive for FY 2017-18 cannot be adverse or carry a disclaimer opinion MoV: Audit reports from the Office of the Auditor General	increased demands) – <u>no exceptions</u>  As per program requirements, the assessment will rely on the audit opinion as at the time they are released by OAG.		
<b>Planning</b>					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2018-19) and budget (for FY 2018-19) 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, review of county web-site.			
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu  Only applies to 13 counties which received level 2 grants for FY 2017-18 <b>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</b>	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	For the 13 Counties that received level 2 grant for FY 2017/18, review the following:  Adherence with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.  Review financial statements against the grant guidelines. Check up on the use of funds from the C&PG through the source of funding in the chart of	Review Implementation of the investment projects in the 13 counties for FY 2017/18 level 2 grants and Submission of project proposals for the 22 counties for level 2 grant of FY 2018-19		
And 22 counties which		accounts (if possible through the general reporting system with Source	Please have the lists of 13 counties that qualified 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
received level 2 grants for FY 2018-19 Makueni, Kiambu, Kakamega, Mombasa ,Nyandarua, Mandera Kisii, Meru, Nyeri, Bungoma, Narok, Elgeyo Marakwet, Laikipia, Kilifi, Baringo, Wajir, Busia, Uasin Gishu, Nakuru, Marsabit, Tranzoia, Kjiado		<p>of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p> <p>For the 22 Counties that received Level 2 grants in FY 2018/19, review the following:</p> <p>Project proposals (for use of FY 2018-19 Level 2 grants) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p>	received level 2 grant in FY 2017/18 and also 22 counties that qualified and received level 2 grant in FY 2018/19		
<b>Procurement</b>					
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.	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2018-19.</p> <p><u>MoV:</u> Review the 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.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the</p>	The situation <u>during</u> FY 2018-19 to be assessed. ACPA to identify last budget revision for FY 2018-19 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 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 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.			
<b>Core Staffing in Place</b>					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental officer designated to oversee environmental safeguards for all sub projects</li> <li>• Focal Social Officer designated to oversee social safeguards for all sub projects</li> <li>• M&amp;E officer <u>MoV</u>: Staff organogram/ scheme of service/ salary payment/job description/interview/ Appointment letter / Deployment Letter</li> </ul>	At the point of time for the ACPA.		
<b>Environmental and Social Safeguards</b>					
8. Functional and Operational	To ensure that there is a	1. Counties endorse, ratify and comply	Note that the first installment of		



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
<p>Environmental And Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement &amp; compliance monitoring, documentation &amp; reporting) in place.</p>	<p>mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultation s– FPIC)</p>	<p>with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV:</p> <p>-NEMA Certification of subprojects.</p> <p>-Relevant county project documents. (screening checklist, Register of screened projects, No. of EMP) (Capacity Performance Grant Manual pg 16-21&amp;29-30)</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents.</p> <p>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&amp;PA, Sept. 2016).</p> <p>MOV</p> <p>a. Environmental checklist b. Social exclusion checklist c. Register of screened projects</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing</p>	<p>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 (i.e. in the 3<sup>rd</sup> AC&amp;PA, see the previous column for details).</p> <p>Please ensure that the teams possess the environmental and social criteria /checklist—see program operations manual (pg ).</p>		





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
		<p>on inclusive public consultations on E&amp;S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.</p>			
		<p>MOV: Required safeguard instruments (ESMP/EMP/SMP, Occupational Health &amp; Safety (OHS) prepared and approved by the relevant authorities. Proper land acquisition procedures were followed<sup>1</sup> (Advert notices, Minutes of meetings, Agreements, and MoUs)</p> <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p>MoV: 6. -Evidence of gazettelement &amp; or appointment letters meeting minutes</p>			
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks	Established an Operational Complaints Handling System including:	At the point of time for the ACPA.		

<sup>1</sup> 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
	for mismanagement.	<p>Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points, etc.).</p> <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below)</p> <p>Formal designation of responsible persons and their functions in complaints handling</p> <p>Standards, guidelines or service charters that regulate how complaints are handled</p> <p>Register(s) of complaints and actions taken on them</p> <p>Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints</p> <p>Reports/communication\to management on complaints handled</p> <p>Evidence of a feedback mechanism to the complainant on the progress of the complaint.</p> <p><i>See also County Government Act Sec. 15 and 88 (1)</i></p>			



**C PERFORMANCE MEASURES:**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>A. KRA 1: Public Financial Management; Maximum 30 points available</b>							
<b>(a). Strengthened budget formulation, resource mobilization, and allocation</b>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is:	Review county budget document, IFMIS uploads,	<b>Maximum 2 points.</b> 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point		
			a) Program Based Budget format.	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).  Approved 2018/19 budget by the assembly & should be program based			
			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.			
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved:	PFM Act, Sec 128, 129, 131.  Review file copy of circular as issued, and check that a sample of entities received it by the end of August.	<b>Max. 3 points</b> 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.		
			a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed 31 <sup>st</sup> August 2017;				
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2017 to be	Review file copies; check that C-BROP was submitted to the Executive committee by 30 September and to the County Assembly no later than 15 <sup>th</sup>			



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			submitted to the County assembly 7 days after the CEC has approved it but no later than 15 <sup>th</sup> October 2017.	October and published online by 30 <sup>th</sup> November.			
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 <sup>th</sup> Feb, County Treasury to submit to county assembly by 15 <sup>th</sup> of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28 <sup>th</sup> Feb and to county assembly by the 15 <sup>th</sup> of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			
			d) CEC member for finance submits budget estimates to county assembly by 30 <sup>th</sup> April latest.	Check file copy for evidence of when estimates were submitted to the assembly.			
			e) County assembly passes a budget with or without amendments by 30 <sup>th</sup> June latest. 2018  <b>CHECKLIST</b> Circular from CEC finance, county budget review outlook paper (CBROP); Countyfiscal strategy paper; approved budget 2018/19 both legislature & executive; The process runs from Aug 2017- June 2018	Review evidence that budget was passed by the assembly by 30 <sup>th</sup> June			
1.3		The credibility of the budget	a) Aggregate expenditure out-turn compared to the original approved budget.	N.B. For both measures, the original (not supplementary) budget is used  a) divide total expenditure in FY	<b>Max. 4 points. (either – or +)</b>  a): If the deviation is less		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				2018/19 (from financial statements) by total budget for FY 2018/19	than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.		
			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:  <a href="http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls">http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls</a>	<u>Ad b)</u> : 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.		
<b>(b). Revenue Enhancement</b>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point		
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 2017/18 & 2018/19	Compare annual Financial Statements from the last two years (Use of nominal figures including inflation etc.).	<b>Max. 1 point.</b> If the increase is more than 10 %: 1 point.		
<b>(c). Enhanced capacity of counties on execution (including procurement), accounting and reporting</b>							
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), submitted to	Review File copies/records of when quarterly reports for FY 2018/19 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats.  Review website and copies of local	<b>Max. 2 points.</b>  (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;		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>the county assembly with copies to the controller of the budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.</p>	<p>media for evidence of publication of summary revenue and expenditure outturns.</p> <p><b>CHECKLIST:</b> refer to PFM Act 166; CFAR, Section 8; website copy should be for 2018/19</p> <p>Also, note that format for these reports is on the national treasury website hence check if county report complies with the same.</p>	not published: 1 point.		
1.7		Quality of financial statements	<p>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 reports, schedule of outstanding payments, an appendix with fixed assets register.</p>	<p>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.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.</p> <p>(MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)</p>	<p><b>Max. 1 point.</b></p> <p>All requirements met: 1 point</p>		
1.8		Monthly reporting and up- Date of accounts, including:	<p>The monthly reporting shall include:</p> <p>1. Statements of receipts and payments, including: a. Details of income and</p>	<p>Review monthly reports as filed internally within Treasury when submitted for management review.</p> <p>See also the CFAR Manual, p. 82 for guidelines.</p>	<p><b>Max. 2 points.</b></p> <p>If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If</p>		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			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.		none: 0 points.		
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year.  Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	Review assets register and sample a few assets to ensure accuracy. N.B: Assets register need only to contain assets acquired by county governments since their establishment.	<b>Max. 1 point.</b> Consolidated registers are up-to-date: (can be electronic or manual) 1 point.		
<b>(d). Audit</b>							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to the 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 FY 2018/19. Check against the PFM Act Sec 155	<b>Max. 1 point.</b> 4 quarterly audit reports 2018/19 submitted in the FY 2018/19: 1 point.		
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 the IA/Audit Committee.  Review minutes etc. of committee meetings for evidence of review of internal audit reports.	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				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 Sec 155.			
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure Use 2016/17 & 2017/2018	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.	<b>Max. 2 points</b> Value of queries less than 1% of total expenditures: 2 points  Less than 5% of total expenditure: 1 point		
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).  Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	<b>Max. 1 point.</b> Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1point.		
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	Minutes from meetings show scrutiny of audit reports.  Reports on file demonstrating that steps have been taken to address audit queries.	<b>Max. 1 point.</b> The tabling of the audit report and evidence of follow-up: <b>1 point.</b>		
			Use 2016/17 & 2017/2018				
<b>(e). Procurement</b>							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence	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	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	<b>Max. 6 points.</b> a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points		





No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		to procurement thresholds and tender evaluation	different officers depending on the procurement stage) b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): <b>1 point</b>		
			Adherence with procurement thresholds and procurement methods for the 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 the type/size of procurement in a sample of procurements: <b>1 point.</b>		
			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.	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review the contents of files to make sure they are complete.	d) Storage space and single complete files for a sample of procurements: <b>1 point</b>		
			Completed evaluation reports, including individual evaluator scoring against pre- defined documented evaluation criteria, and signed by each member of the evaluation team,	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: <b>1 point</b>		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>B</b> <b>Key Result Area 2: Planning and M&amp;E</b> <b>Max score: (tentative 20 points)</b>							
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units functional (may be integrated into one). (check 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 deployment/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.  Review the M&E Plan/ Framework/ County Indicator handbook	<b>Maximum 3 points</b> The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point		
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).  Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether the committee met quarterly and whether quarterly performance reports were reviewed.	<b>Maximum: 1 point</b>  Compliance: <b>1 point.</b>		
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines (2017) issued by the State Department of Planning b) CIDP (2018-2022) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key	CIDP submitted in the required format (as contained in the CIDP guidelines published by the State Department of Planning  See County Act, Sec 108, Sec 113 and Sec.149 CIDP guidelines, 2017, chapters 4 and 6.	<b>Maximum: 3 points</b> 1-point compliance with each of the issues a, b, c A: <b>1 point</b> B: <b>1 point</b>		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			Performance indicators included; c) The annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	Check the ADP cost for FY 2018/19 and compare to County total revenue/receipts of FY 2017/18	C: 1 point		
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1 <sup>st</sup> . 2017 in accordance with the required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	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 1 <sup>st</sup> . Check the ADP against the PFM Act <b>Maximum: 4 points</b> Compliance a): 1 point. b) 7-8 issues from A-H in PFM Act Art 126,1: 3 points 5-6M, 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) The total costing of the ADP is within +/- 10% of the approved budget allocation. Sample 10 projects across sectors and check that they are	<b>Maximum: 2 points</b> Linkages and within the ceiling: 2 points		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings	
				consistent with the CIDP, ADP and the Budget.				
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 <sup>st</sup> 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 the approved C-APR document for the date of submission.  Check the contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the ADP, the county still qualifies for these points)	<b>Maximum: 5 points.</b> a) C-APR produced = 2 points b) C-APR produced by 1 <sup>st</sup> September : 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.			
2.7		Evaluation of CIDP projects	Evaluation of completed major CIDP projects conducted on an annual basis e.g flagship project, wide outreach, has full impact assessment reports, mid-term reviews, etc..)	Review evaluation reports for at least 3 large projects.	<b>Maximum: 1 point.</b> Evaluation is done for at least three large projects: 1 point.			
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 2018/19 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	<b>Maximum: 1 point.</b> Compliance: 1 point.			
<b>C</b>	<b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
3.1	Staffing plans based on functional and organization assessment s	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and	Review approved staffing plan  Review capacity Building Assessment / CARPS report <i>In future years (after first AC&amp;PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i>	<b>Maximum 3 points:</b> First self-assessment: a = 2 points, b = 1 point c= NA. <i>Future ACPAs:</i> a=1 point, b = 1 point,			



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			approved the organizational structure. c) Have the annual targets in the staffing plan been met?	Targets met within +/- 10 %. Check for Letters, minutes	<i>c = 1 point</i>		
3.2	Job description s, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; <i>2nd ACPA: all heads of units; future ACPAs: all staff (sample check)</i> Skills and competency frameworks in place and Job descriptions adhere to this First self-assessment: Chief officers/heads of departments; <i>2nd ACPA: all heads of units; future ACPAs: all staff (sample check)</i> c) Accurate recruitment, appointment and promotion records available	Review job descriptions and personnel records to match qualifications  Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks.  Review appointment, recruitment and promotion records	<b>Maximum score: 4 points</b>  All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point		
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) The staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	<b>Maximum score: 5 points.</b> <sup>2</sup> a) Staff appraisal for all staff in place: <b>1 point.</b>		
			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: <b>1 point</b> Performance Contracts in place for the level below Chief Officers: <b>1</b>		

<sup>2</sup> Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings	
					<b>point</b>			
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: <b>1 point</b>			
			d) RRI undertaken	d) Review RRI Reports/evidence for a maximum of the 100-day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: <b>1 point</b>			
<b>D</b>	<b>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i></b>							
	<b>Max score: 18 points</b>							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: Formation of CE units Dedicated staffing and Budget, (d) Programs planned, including curriculum, activities, etc. and (e) Tools and methods for CE outlined.  Policies must be approved by the County Assembly	County Government Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met (Approved Organogram, Appointment letters Budget line Approved annual Civic education work plan Booklets, curriculum)	<b>Maximum 3 points.</b> 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.			
4.2		Counties rollout civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).  Minutes/reports/attendance lists	County Government Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. It needs to be clearly described and documented in a report(s) as a condition for availing points on this.  Initiating memos  Approvals for the program Attendance lists	<b>Maximum 2 points.</b> Roll out of minimum 5 civic education activities: 2 points.			



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
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.	<b>Maximum 2 points.</b> a) Compliance: <b>1 point.</b>		
			b)Counties have designated officers in place, and the officer is operational.  c)Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended, etc.)	b): Compliance: <b>1 point</b>		
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. e.g. lists of attendance have a governor, CECs, NGOs, professional	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115.  Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.  Review the list of attendances to establish that the representation requirement was met.  Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links.  Feedback reports/minutes of meetings where feedback provided	<b>Maximum 3 points.</b> All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			bodies, etc.	to citizens			
			d) Evidence that forums are structured (not just unstructured discussions)				
			e) Evidence of input from the citizens to the plans, e.g.				
			through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.				
4.5.		Citizens' feedback	Citizens feedback on the findings from the C-APR/implementation status report.	Review records of citizen 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).	<b>Maximum points: 1</b> Compliance: 1 point.		
4.6		County core financial materials, budgets, plans, accounts, audit reports, and performance assessments published and shared	Publication (on the county web- page, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1 <sup>st</sup> Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28 <sup>th</sup> Feb 2018 passed by the county assembly iii) Financial statements or annual budget execution	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  <i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i>	<b>Maximum points: 5 points</b> 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		





No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			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 awards of contracts		points.		
			viii) Annual Capacity & Performance Assessment results for FY 2016/17 and 2017/18 ix) County citizens' budget				
4.7		Publication n of bills	All bills introduced by the county assembly have been published in the national Gazette or county website, and similarly for the legislation passed within the FY 2018/2019	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	<b>Maximum 2 points</b> Compliance: 2 points.		
<b>E</b>	<b>Result Area 5. Investment implementation &amp; social and environmental performance</b>						
	<b>Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity &amp; Performance Assessment Manual)</b>						
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)	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	<b>Maximum 4 points</b> More than 90 % implemented: 4 points 80-90 %: 3 points 70-79%: 2 points		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measures where the size of the projects is factored in.</i> If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</p>	<p>of completion by end of last FY. Use all available documents in assessment, including:</p> <ul style="list-style-type: none"> <li>- <b>CoB reports,</b></li> <li>- <b>Procurement progress reports,</b></li> <li>- <b>Quarterly reports on projects,</b></li> <li>- <b>M&amp;E reports etc.</b></li> </ul> <p>MOV</p> <ul style="list-style-type: none"> <li>-Project Implementation register (Completed)</li> <li>-Certificate of completion</li> <li>-Timelines</li> </ul>	<p>60-69%: 1 points Less than 60 %: 0 point. If no information is available on completion of 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)</p>		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	<p>Percentage (%) of projects implemented within <b>budget</b> estimates (i.e. +/- 10 % of estimates).</p> <p>Project Completion Certificates</p>	<p>A sample of projects: a sample of 10 larger projects of various sizes from a minimum of 3 departments/ sectors. Review:</p> <ul style="list-style-type: none"> <li>- <b>budget,</b></li> <li>- <b>procurement plans,</b></li> <li>- <b>contract,</b></li> <li>- <b>plans and costs against actual funding.</b></li> </ul> <p>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 reports, quarterly reports, payment records,</p>	<p><b>Maximum 4 points</b></p> <p>More than 90 % of the projects are executed within +/- 5 of budgeted costs: 4 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Less than 60 %: 0 points.</p>		



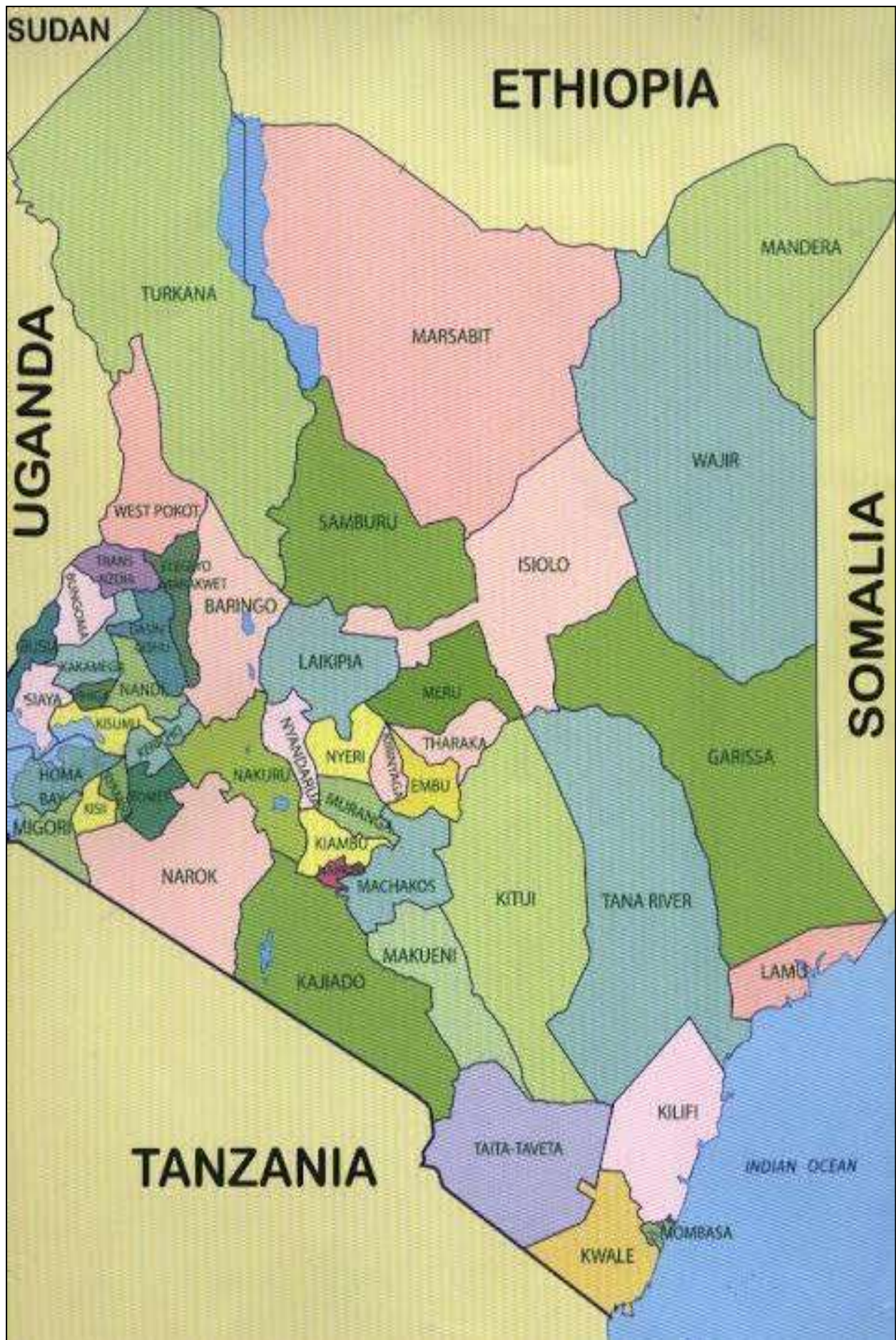
No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>quarterly progress reports, etc. <b>M&amp;E reports</b></p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p> <p>MOV –</p> <ul style="list-style-type: none"> <li>- Bill of Quantities</li> <li>- Payment schedules</li> <li>- Completion certificates</li> </ul>			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was a minimum of 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.	<p><b>Maximum 4 points</b></p> <p>The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 4 points</p>		
			d)	Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	<p>More than 5 % but only 3-4 of the projects are catered for 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.</p>		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social <b>Audits/reports</b> for <b>EIA /EMP</b> related investments.	Sample 10 projects and ascertain whether <b>environmental/social audit reports</b> have been produced.	<p><b>Maximum points: 4 points</b></p> <p>Above 90 % of sample done in accordance with the framework for all</p>		



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					projects: 4 points 80-89 % of projects: 3 points 70-79 % of projects: 2 points 60 – 69 % of projects: 1 point Below 59%: 0 points		
5.5	EIA /EMP procedures	EIA/EMP procedure s from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> - <b>Environmental and Social Management Plans,</b> - <b>Environmental Impact Assessment,</b> - <b>RAP, etc.</b>  Consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works <b>in the case where screening has indicated that this is required.</b> All building & civil works investments <b>contracts contain ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA/ESMPs <b>have been prepared and approved safeguards provisions from part of the contract.</b>	Sample 5-10 projects  MoV <ul style="list-style-type: none"> <li>• EIA Registers of projects showing status.</li> <li>• EIA Reports</li> <li>• ESMP/EMP/SMP</li> <li>• RAP Reports</li> <li>• EIA licenses or exemption letters.</li> </ul>	<b>Maximum points: 4 points</b>  Above 90 % of sample done in accordance with the framework for all projects: 4 points 80-89 % of projects: 3 point  70-79 % of projects: 2 points 60 – 69 % of projects: 1 point  Below 59%: 0 points		
					<b>Total Maximum Score: 100 points.</b>		



### COUNTIES ACROSS KENYA





**— THE PRESIDENCY —**  
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