



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

NAKURU COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:
6th–7th & 10th December 2018



TABLE OF CONTENTS

ACRONYMS3

ACKNOWLEDGMENT4

EXECUTIVE SUMMARY.....5

2.0 INTRODUCTION.....7

2.1 KEY RESULTS AREAS.....8

2.2 THE PROGRAM DEVELOPMENT OBJECTIVE (PDO)9

2.3 THE SPECIFIC OBJECTIVES.9

3.0 METHODOLOGY & ASSESSMENT TEAM11

3.1 LITERATURE REVIEW 12

3.2 MOBILIZATION 12

3.3 SENSITIZATION WORKSHOP 12

4.0 SUMMARY OF RESULTS 15

4.1 MINIMUM ACCESS CONDITIONS (MAC) 15

4.2 MINIMUM PERFORMANCE CONDITIONS 17

4.3 PERFORMANCE CONDITIONS.....27

5.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES54

6.0 NAKURU COUNTY – LIST OF REPRESENTATIVES INTERVIEWED55

7.0 APPENDICES56

7.1 APPENDIX 1: ENTRY MEETING MINUTES56

7.2 APPENDIX 2: EXIT MEETING.....58



ACRONYMS

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



ACKNOWLEDGMENT

The consulting team from Prestige Management Solutions Ltd wishes to thank the County Government of Nakuru, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. We acknowledge the County Government of Nakuru officials for their cooperation and support during the assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

We also appreciate the leadership of the County led by the Governor, H.E. Lee Kinyanjui, the County Secretary, Mr. Benjamin Njoroge, and the KDSP focal person, Mr. Benard Kitur. Further, we take cognizance of the focal persons of the five key result areas without whose contribution this exercise would not have been a success. The officers include Cyrus Kahiga, Ashinah Wanga, Philip Ronoh, Peter Irungu, and Kimotho Mungai.



EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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



Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

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

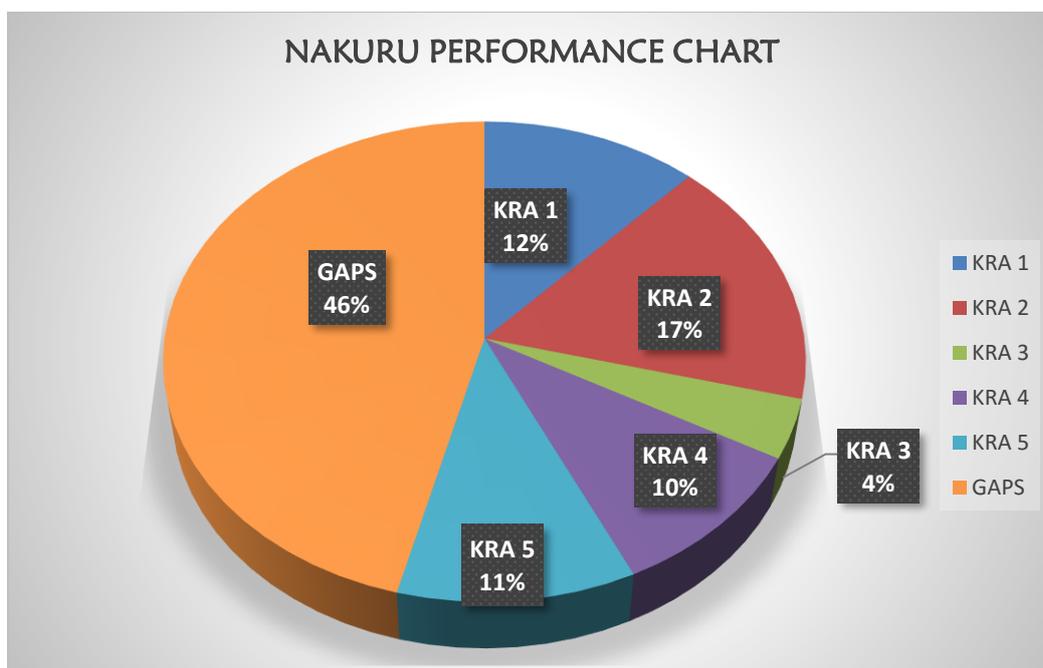
The assessment was conducted in a span of three days and it applied a group-based discussion, checklist and experiential learning as methods of gathering information. This report documents the key issues that arose during the assessment including the overall process, summary of capacity building requirements, summary of the results and challenges the team faced during the exercise.

From the assessment results, it is evident that Nakuru County managed an average score of 57% with Planning and Monitoring and Evaluation leading with 85% followed by Investment Implementation & Social and Environmental Performance 70%. The third place was taken by Civic Education and Public Participation at 55% while Public Finance Management stood at 40%. Human Resource Management performance was last with 33%.

The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	MET
MPC	8 MET ;MPC 5 N/A

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	12
	KRA 2: Planning, Monitoring and Evaluation	17
	KRA 3: Human Resources Management	04
	KRA 4: Civic Education and Public Participation	10
	KRA 5: Investment Implementation & Social and Environmental Performance	11
	SCORE OVER 100	54



Achievements

The county has an elaborate feedback mechanism through the live chat plugin

Weaknesses

Key weaknesses were noted in:

- Performance appraisals and performance contracts were not done
- Internal audit unit does not produce quarterly reports but special audit reports for the governor
- The poor relationship between the Executive and the County Assembly

Areas of Improvement

Key areas of improvement include:

- Public Finance Management
- Civic education and Public Participation
- Investment implementation & Social and environmental performance.

2.0 Introduction

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

The Kenya Devolution Support Program (KDSP) was designed on the principles of devolution that recognizes the emerging need to build capacity and deepen incentives for national and county governments to enable them to invest in activities that achieve



intended results in the NCBF KRAs. This program is not only expected to build institutional, systems and resource capacity of the county institutions to help them deliver more effective, efficient, and equitable devolved services but also to leverage on the equitable share of the resources they receive annually.

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

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

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

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

2.1 Key Results Areas

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

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

For each of these KRAs, the NCBF-MTI defines both national and county level results, as well as key outputs and activities. The Performance and capacity grants to counties are thus critical to devolution capacity building as they define key capacity results at the county level, regularly assess progress, and strengthen incentives for counties to achieve



these results. In turn, counties that manage to strengthen these key PFM, human resource and performance management (HRM), planning and M&E, and citizen education and public participation capacities will be better equipped to manage county revenues and service delivery, achieve county development objectives, and access other sources of development financing

2.2 The Program Development Objective (PDO)

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

- i) Result based Disbursements- Disbursement of funds follow a set of national and county level results which are well defined and converted into measurable indicators;
- ii) Strengthening Existing Government Systems. All program activities are aligned to existing departmental and county level planning and budgeting system including monitoring and evaluation. Counties are expected to develop implementation reports and financial reports that provide details of capacity building activities completed against the annual capacity building plans and investment grants;
- iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since 2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;
 - a) Introducing a robust annual assessment of progress towards NCBF and MTI results to better inform government and development partner activities;
 - b) Building on ongoing National Government capacity building activities to deliver a more comprehensive, strategic and responsive package of activities;
 - c) Strengthening the design, coordination, targeting, and implementation of counties' own capacity building activities;
 - d) Strengthening the linkage between capacity building 'inputs' and capacity 'outputs' through stronger incentives for improved performance;
- iv) Funds Flow to strengthen the inter-governmental fiscal structure. The program supports fund transfer directly to counties realizing the vision of government to facilitate fiscal transfers through performance grant from the national government to counties;
- v) Independent assessment of results. The Program supports the Annual Capacity & Performance Assessment (ACPA), strengthening of the timeliness and coverage of the audit of the counties' financial statements, which are important inputs to the performance assessments.
- vi) It is against this backdrop that the third annual capacity performance assessment was carried out

2.3 The specific objectives.

The specific objectives of the assessment are to –



- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;
- b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;
- c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;
- d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;
- e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;
- f) Assist the counties to identify functional capacity gaps and needs;
- g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;
- h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;
- i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

1. Minimum Access Conditions;
2. Minimum Performance Conditions, and
3. Performance Measures.

The Performance Measures are drawn from the NCBF-Medium Term Interventions were further refined through an extensive design process involving many agencies and



stakeholders within the counties. These measures were designed vis -a -vis other complementary measures namely; the Fiduciary Systems Assessment and the Environmental and Social Systems Assessment which addresses key gaps and capacity needs.

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

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

- a) Evaluating the impact of capacity building support provided by national government and development partners under the NCBF
- b) Informing the design of capacity building support to address county needs;
- c) Informing the introduction of a performance-based grant (the Capacity & Performance Grant, which was introduced from FY 2016/17) to fund county executed capacity building and
- d) To increase the incentives for counties to invest in high priority areas

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & assessment team

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

The Inception report elucidated the processes of the mobilization, literature review to study secondary data, primary data collection through field visit and its collation and presentation of the draft report to the client for review and acceptance. In the technical proposal, Prestige Management Solutions Limited presented this methodology to the



Ministry of Devolution and ASAL, State Department of Devolution which was considered. These stages are as follows;

3.1 Literature Review

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

The consultants reviewed several documents authored by the World Bank, to establish the relevance of the project in support of their capacity to access performance grant. A number of these documents formed the built up to the formulation of the performance assessment tool.

The consultants reviewed the applicable laws as well as the World Bank Capacity Building framework, which formed the background literature and framework for the assessment tool. The consultants noted that various World Bank reports including its Capacity Building Results Framework would be instrumental in supporting the process of capacity building.

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

3.2 Mobilization

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

- i) The methodology highlighted each stage of the assignment and the scope of the Annual County Performance Assessment, interpretation, and understanding of the Terms of reference, assessment objectives and also proposed other parameters that will enhance the objective of the study, outputs expected & Identification of gaps including existing data to measure the standards.
- ii) Collate background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.
- iii) Proposed and agreed on the schedule dates for the field works
- iv) Assessment of key implementation challenges and risks among others

3.3 Sensitization Workshop

Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry



involved in the training were familiar with the tool having conducted similar inductions for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.

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

1. Entry Meeting

The entry meeting with the County officials was held on 6th December 2018 at the Governor's boardroom. The purpose of the meeting was to provide the county leadership with an opportunity to appreciate the objectives of the exercise and to point out the need to support it. The meeting also underscored the importance of the assessment as its outcome would assist counties to strengthen their programs. On the other hand, the meeting provided an opportunity for the consultants to interact with the KRA focal persons and explained to them what was required in the exercise.

2. Data Administration

Data was collected using a checklist, experiential learning and holding group-based discussions with key result area focal persons who were knowledgeable in their respective areas.

Further, compliance modeling and organization review was used to review the County Integrated Development Plan (CIDP), the Annual Development Plan (ADP), the Budget, Financial Reports, policy documents and strategies, and departmental reports. This was to check if they were developed and modeled in accordance with underlying laws, policies, regulations and ACPA participation guidelines.

3. Exit Meeting-Debriefing

A debriefing session with the Nakuru County Staff was held on 10th December 2018 at the Department of Public Service Management Boardroom. The aim of the meeting was to share gaps identified during the assessment and advise the county government so that they can fill them.

The debriefing meeting agenda comprised of the following:

- Appreciating the County Government for their cooperation and support.
- Explaining the quantity of evidence availed and the conditions that were met.
- Response from the County Government staff to the key findings



Time plan

Activity	6/12/2018	7/12/2018	10/12/2018	11/12/2018	12/12/2018
Entry meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Exit Meeting					
Preparing Report					



4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	All the counties had already signed the agreement in 2016
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	The CB plan for FY 2017/2018 was signed on 30/06/2017 by the Chief Officer-Public Service Management and County Secretary Joseph Motari as per evidence CGNKR/06/01. It was developed according to the format provided in the Program Operational Manual



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu</p>		MET	<p>The total grant for level one was 56,299,041ksh</p> <p>They utilized 56,299,039 ksh through:</p> <p>1.Public finance management trainings 17,998,206 ksh 2.Monitoring and reporting 9,960,904.27 3.Human resource 11,776,646.64 4.Civic education and public participation 10,750,938 ksh 5.Environment and social system 5,812,344ksh</p> <p>They utilized 99.99% of the grant</p> <p>As per evidence CGNKR/O6/01</p>
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		MET	<p>The implementation report provided was only for the 4th quarter, therefore, implementation percentage could not be determined for the whole grant. as per evidence CGNKR/O6/02</p>



2.2 Minimum Performance Conditions

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	The participation agreement letter was signed by H.E Kinuthia Mbugua, and The CB plan for FY 2017/2018 was signed on 30/06/2017 by the Chief officer- Public Service Management and County Secretary Joseph Motarias per evidence CGNKR/06/01
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by 30th September 2017 and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are	3 months after the closure of the FY (30 th of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	The Executive annual financial statement for the FY 2016/2017 was submitted to KENAO on 28/09/2017 and was in an auditable format as per evidence CGNKR/01/24



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		<p>submitted for each department, the county must also submit consolidated statements by 31st October 2017. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>			
<p>3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue</p>	To reduce fiduciary risks	<p>The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from the Office of the Auditor General.</p>	<p>Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u></p> <p>As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.</p>	MET	The Executive Audit opinion for FY2016/2017 was QUALIFIED as per evidence CGNKR/01/27
Planning					
<p>4. Annual planning documents in place</p>	To demonstrate a minimum level of capacity to plan and manage funds	<p>CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county</p>		MET	<p>The approved 2013-2017 CIDP was uploaded on the website as per evidence CGNKR/02/07</p> <p>The approved FY 2017/2018 ADP was uploaded on the website as per evidence GNKR/02/08</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.			The approved supplementary budget for FY 2017/2018 was uploaded on the website as per evidence CGNKR/01/02
Use of funds in accordance with Investment menu					
<p>5. Adherence with the investment menu</p> <p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18</p> <p>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p>	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Project proposals for use of FY 2017-18 Level 2 grants) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV</u>: Project proposal for current ACPA (i.e. Nov 2018).</p> <p>For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes)</p>	<p><u>Please have the list of 13 counties</u> that qualified for level -2 grant</p> <p>N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19</p>	N/A	The County did not receive level two grant



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		<p>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>			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process.</p>	The situation <u>during</u> FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 17/18)	MET	<p>The Executive Procurement plan was signed by County Secretary Mr. Benjamin Njoroge on 1st September 2017 as per evidence CGNKR/01/23</p> <p>The County Assembly procurement plan was not availed</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		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.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • Procurement officer • Accountant • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer <p><u>MoV:</u> Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary</p>	At the point of time for the ACPA.	MET	<p>The M&E officer, Ashinah Wanga was appointed on 17/03/2017 and the job description and scheme of service were attached to the appointment letter. She has a Bachelor of Arts from Maseno University as per evidence CGNKR/03/07.</p> <p>The Procurement officer, Eliezar Ngareri was appointed on 27/06/2014. His qualifications were not provided. He is not a member of KISM (Kenya Institute of supplies management. Job description and scheme of service were provided as per evidence CGNKR/03/09</p> <p>The designated Environment officer, George Kungu was appointed on 20/11/2017. He has a diploma in environmental health science from KMTC. The job description and scheme of service</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		payments, job descriptions, interview, and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			<p>were attached to the appointment letter as per evidence CGNKR/03/08</p> <p>The Accountant, Jacinta Mwangi, holds a Bachelor's Degree in Commerce and she is a member of ICPAK (Membership No. 8593). Her appointment letter with job description was dated 14/10/ 2014 as per evidence CGNKR/03/08</p> <p>The county had an organogram in place for the whole county and each department as per evidence CGNKR/03/10/11</p> <p>The county has a scheme of service as per evidence CGNKR/03/12</p>
8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social</p>	<p>1. Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV: NEMA Certification of subprojects. Relevant county project documents.</p>	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the	MET	<p>In the FY 2017/2018, the county was using the NEMA EMCA act to screen projects the projects included the following</p> <ol style="list-style-type: none"> 1. Proposed microwave and shredder house at rift valley provincial general hospital 2. Proposed pit to product project (bio-fertilizer and biomass fuel) 3. Construction of an oxygen plant comprising plant offices,



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
	<p>benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary,</p>	<p>utilization of the expanded grant menu (i.e. in the 3rd AC&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</p>		<p>boardroom, washroom, parking area, and associated amenities</p> <p>4.Excavation and laying of pipes for connection to the existing sewerage trunk line</p> <p>5.The proposed rehabilitation of conference hall at the Rift valley general hospital</p> <p>6. Propose extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county</p> <p>7 County Assembly borehole drilling</p> <p>8.County Assembly chamber offices and associated facilities</p> <p>9.Kenya medical training college in Molo</p> <p>10. In a patient laboratory in Nakuru Town as per evidence CGNRK/05/03</p> <p>There was no project that required resettlement of citizens in the FY 2017/2018.</p> <p>The environmental committee was not in place in the FY 2017/2018, but it has been put in place in FY</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		<p>proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.</p> <p>MOV:</p> <ul style="list-style-type: none"> • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed¹ <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p><u>MoV</u>: Evidence of gazettelement or appointment of members and meeting minutes.</p>			2018/2019 and gazette on 13 th July 2018 as per evidence CGNKR/05/01 and their appointment letters as per evidence CGNKR/05/02
9 Citizens'	To ensure a sufficient	Established an Operational	At the point of time for the		There was a complaint handling

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



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
Complaint system in place	level of governance and reduce risks for mismanagement.	<p>Complaints Handling System including:</p> <ul style="list-style-type: none"> • 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><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> • formal designation of responsible persons and their functions in complaints handling • standards, guidelines or service charters that regulate how complaints are handled • register(s) of 	ACPA.		<p>system.</p> <p>The complaints handling committee was nominated and appointed on 7th June 2018 as per evidence CGNKR/04/02</p> <p>Minutes for the committee sittings was provided as per evidence CRNKR/04/06</p> <p>The county had a complaint form, email and a register as per evidence CGNKR/04/12</p> <p>The citizen feedback mechanism is present through a live chat plugin (online)nakuru.go.ke/live chat as per evidence CRNKR/01/04</p> <p>b) There was a designated focal person for the unit, (Bernard Kitur). He has an appointment letter dated 15/08/2017 as per evidence CGNKR/03/13</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments from WB/KDSP	Assessment met/ not met	Detailed assessment findings
		<p>complaints and actions taken on them</p> <ul style="list-style-type: none">• Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints.• Reports/communication to management on complaints handled• Evidence of a feedback mechanism to the complainant on the progress of complaint. <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			



4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management							
Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization, and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	2	The County budget was program base as per evidence CGNKR/01/02 (online) Budget is developed using the IFMIS Hyperion module.
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and outlook	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	2	a) The CO, Finance signed the circular issued on 30 th August 2016 instead of CECM Finance as per evidence CGNKR/01/03 b) There was no letter showing submission of the CBROP to the executive from CECM Finance. What was provided is evidence of submission letter from director Economic



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after the mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>planning to C.O economic planning dated 23rd September 2016 CGNKR/01/22</p> <p>There was no evidence for submission of CBROP by the CECM Finance to the county assembly</p> <p>CBROP copy as per evidence CGNKR/01/09</p> <p>C) CFSP submitted by CECM Finance to the CEC</p> <p>CFSP submitted to the county assembly on 24/11/2017 as per evidence CGNKR/01/05 and discussed by the assembly on 7/12/2017 as per evidence CGNKR/01/06</p> <p>Approval of CFSP by CA was done on 14/12/2016 as per evidence CGNKR/01/25</p> <p>CFSP copy as evidence CGNKR/01/04</p> <p>d) CECM Finance submitted the budget estimates to county assembly by 28^h February 2017 as per evidence CGNKR/01/07</p> <p>E) The budget was passed by the county assembly on 21st March 2017 as per evidence CGNKR/01/08</p>
1.3		The credibility of budget	a) Aggregate expenditure out-turns	Review the original budget and the annual financial	Max. 4 points.	0	a) The total budget was 16,098,929,486 and the



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p> <p><u>Ad b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p>		<p>Aggregate expenditure was 11.331,749,151 hence variation was 4,767,180,335. This a deviation of 29% as per evidence CGNKR/01/10</p> <p>b) The average deviations for sectors were 29% as per evidence CGNKR/01/10</p>
Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	<p>Max: 2 points.</p> <p>Over 80% = 2 points</p> <p>Over 60% = 1 point</p>	0	<p>The revenue is partly automated and partly manual.</p> <p>In the FY 2018/2019, they were using the ZIZI System No evidence of automation was availed.</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before previous FY) to previous FY	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If the increase is more than 10 %: 1 point.	0	FY 2015/2016 the OSR was 2,295,462842.28 and in FY 2016/2016it was 1,960,883758.72 The variance is 334,597,083.56 which was a decrease of -14.6%as per evidence CGNKR/01/01
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
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 in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	2	A) Quarterly reports were availed as follows Q1-18/10/2017 submitted to county assembly as per evidence CRNKR/01/26 Q2- submitted on 19/01/2018 to county assembly as per evidence CRNKR/01/26 Q3- submitted on 25/04/2018 to National Treasury, CRA and C.A as per evidence CGNKR/01/26 Q4-submitted on 31/07/2018 to C.A, National Treasury and CRA and submission letter to C.A was dated 31/07/2018 as per evidence CRNKR/01/26 b)Summary of expenditure and revenue is found in the annual financial statement as per evidence CGNKR/01/24



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	The financial statements were well done per evidence CGNKR/01/24
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures are drawn from.	Max. 2 points. If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.	0	No monthly reporting of accounts were availed



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<ol style="list-style-type: none"> 2. Budget execution report, (budget guys) 3. Statement of Financial position, including (as annexes): <ol style="list-style-type: none"> a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger. 				
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year.	Review assets register and sample a few assets. PFM Act. Art 149. Checkup-dates.	<p>Max. 1 point. Registers are up-to-date: 1 point.</p> <p>Transitional arrangements: <u>First year</u>: Assets register need only to contain assets acquired by county governments since their establishment.</p> <p><u>Second year</u> onwards: register must include all assets, including those inherited from Local</p>	1	The county had an up to date asset register as per evidence CGNKR/02/12(soft copy)



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					Authorities and National Ministries		
Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point.	0	The Audit unit is in place Internal Audit Quarterly report was not done in FY 2017/2018.
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established, and reports reviewed by Committee and evidence of follow-up: 1 point.	0	The Audit Committee was not in place, but the process of formation started in March 2018 as per evidence CGNKR/01/18
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	A review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	value of queries 2015/2016 is 27,700,780,939.76 value of audit queries is 40.9%



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	value of queries 2015/2016 is 27,700,780,939.76 value of queries 2016/2017 is 16401246538.72 Audit queries have reduced by 16401246538.72 /16401246538.72 x 100 which was a 59% reduction of the audit queries
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, review of previous audit reports.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	0	No evidence to show legislative scrutiny of Audit queries but invitation letters to chief officers to answer the queries in county assembly was availed per evidence CGNKR/01/19
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3). a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Check reports from tender committees and procurement units.	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point	3	The County applied 17 out of 25 IFMIS e-procurement steps in FY2017/2108. In FY 2018/2019 they are using all the 25 steps Quarterly procurement reports were not submitted to PPRA c) No evidence on tenders was provided d) There was secure and adequate storage for all files and equipment's e) 5 procurement evaluation



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>		<p>reports of completed evaluation reports were not provided</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated to both planning and M&E.	Review staffing structure and organogram. The clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	3	The department is established. They had 6 Economists and planning officers in place as per the evidence CGNKR/02/01 b) There was a designated officer (Ashinah Wanga) in place with an appointment letter dated 30/06/2017 as per evidence CGNKR/03/07 There was a scheme of service for economists as per evidence CGNKR/02/10 c) The unit had a designated budget It was indicated in their 2017/2018 budget page 42 as per evidence CGNKR/02/02 The unit has an operational manual with an organogram as per evidence CGNKR/02/09
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	1	The committee is not in place. The officers in the unit are the ones who do quarterly M&E reports Minutes from COMEC sittings were availed as per



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							evidence CGNKR/02/05 They provided 1 st , 2 nd and 3 rd Quarters M& E reports as per evidence CGNKR/02/03 Annual progress report CGNKR/02/04
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	3	<p>a) The CIDP was submitted in the required format and was signed by H. E Kinuthia Mbugua, the former Governor and Joseph Motari the then Ag. County Secretary as per evidence CGNKR/02/07 (online)</p> <p>b) CIDP 2013-2017 had clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators, linkages with other plans implementation, monitoring & Evaluation framework as per evidence CGNKR/02/07</p> <p>c) Annual financing requirement for full implementation of CDP was 94.55%</p> <p>CIDP financing is 16,565,876,434 (pg 97 of CIDP) as per evidence CGNKR/02/07</p> <p>Budget 15,664,362,031(pg vi) as per evidence</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							CGNKR/02/02 15,664,362,031/ 16,565,876,434 x 100=94.55%
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	4	<p>The submission letter of ADP to the assembly was availed as per evidence CGNKR/02/08</p> <p>The ADP contains issues in the PFM Act how the government deals with changes in financial and economic environment, programs to be delivered are available, payments by county government, summary, details on resource development</p> <p>as per evidence CGNKR/02/08</p>
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)	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of the final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the</p>	<p>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	1	The linkage between the CIDP, ADP, and budget was reviewed and the deviation in FY 2017/2018 is 16.24% as per evidence in the CBROP CGNKR/01/09



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				two documents.			
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines.</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p> <p>(N.B. if results matrix is published separately, not as part of the CIDP, the county still qualifies for these points)</p>	3	<p>a) The C-APR was in draft place as per evidence CGNKR/02/06</p> <p>b) It was dated September 2018 as per evidence CGNKR/02/06</p> <p>c) The C-APR indicated clear performance progress as per the CIDP as shown in the matrix as per evidence CGNKR/02/06</p>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review the completed project and evaluations (sample 5 large projects).	<p>Maximum: 1 point.</p> <p>Evaluation is done: 1 point.</p>	1	<p>Evaluation of projects in the CIDP was conducted in FY 2017/2018 as per evidence CGNKR/02/11</p> <p>Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>associated amenities</p> <p>microwave and shredder house at rift valley provincial general hospital as per evidence CGNRK/05/03</p> <p>pit to product project (bio-fertilizer and biomass fuel)</p> <p>Extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county</p> <p>Kenya medical training college in Molo</p>
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.	Review the two documents for evidence of C-APR informing ADP and budget	<p>Maximum: 1 point.</p> <p>Compliance: 1 point.</p>	1	C-APR of 2016/17 was done hence informed ADP 2017/2018 CRNKR/01/06
Key Result Area 3: Human Resource Management							
Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational</p>	<p>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10</p>	<p>Maximum 3 points:</p> <p>First AC&PA: a = 2 points, b = 1 point c= NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	2	<p>The staff plan FY2017/2018 was in place as per evidence CGKR/03/01</p> <p>There was an annual projection for recruitment for FY2017/2018 as per evidence CGKR/03/01</p> <p>b) The staffing plan was informed by the CARPS report as per evidence CGNKR/03/14</p> <p>c) Evidence that annual targets were not met for</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			structure? c) Have the annual targets in the staffing plan been met?	% variations).			FY2017/2018 as per evidence CGKR/02/11 1. Establishment of microwave and shredder and oxygen plant 2.construction of KMTC Molo and fencing it 3.construction of the mother-baby wing
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check) b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check) c) Accurate recruitment, appointment and promotion records available	Job descriptions Skills and competency frameworks. Appointment, recruitment and promotion records	Maximum score: 4 points All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	2	a) Job description manual for all county staff was provided as per evidence CGNKR/03/07 b) Competency framework was not availed c) Accurate recruitment, appointment, and promotion records are availed to the assessment team in the form of minutes and report as with evidence CGNKR/03/02
3.3	Staff appraisal and performance	Staff appraisals and performance	a) Staff appraisal and performance	Review staff appraisals. County Act, Art 47 (1).	Maximum score: 5	0	Staff performance appraisal System (SPAS) was not in



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
	management operationalized in counties	management	management process developed and operationalized. b) Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period	points.² a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point		place in FY 2017/2018 Performance contract for the FY 2017/2018 between Governor and CEC'S, CEC and CO's and CO's and Directors didn't take place in FY 2017/2018 The training and sensitization of performance contract for CEC's, CO's and Directors was started in 15 th May 2018 as per evidence CGKR/03/03 Service re-engineering was not undertaken in FY 2017/2018 though there is an HRMIS which is yet to be rolled in FY 2018/19 as per evidence CGKR/03/05 The RRI was done in Environment section though it took 90 days, therefore, it did not meet the required threshold as per evidence CGKR/03/04
Key Result Area 4: Civic Education and Participation - A citizenry that more actively participated in county governance affairs of the society Max score: 18 points							
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e)	3	The CE unit is in place with 7dedicated staffs who were appointed on 12/5/2018 as per evidence CGNKR/04/07 The unit had a budget as per

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



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.		evidence CGNKR/04/08 on pg 37 of the approved budget They had a draft Civic Education and Public Participation policy as per evidence CGKR/04/09 The curriculum used was that of the National Government Tools and methods used included C.E curriculum, KDSP manual, advertisement, public forums as per evidence CGNKR/04/14
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	1	Rolled out activities with all attendance list, the report was availed. There was public participation on the budget estimate dated 14 th June 2018 as per evidence CGKR/04/11 Public participation on CIDP on 23/2/2018 as per evidence CGKR/04/10 Public participation on finance bill on 27/11/2017 as per evidence CGNKR/04/15
4.3	Counties set up institutional structures systems & process for	Communication framework and engagement.	a) System for Access to information/ Communication framework in place,	County Act, Art. 96. Review approved (final) policy/procedure	Maximum 2 points. a) Compliance: 1 point.	2	The system for access information was social media, emails, online chat, and public Barazas, as per



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
	Public Participation		operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.) b) Counties have designated officer in place, and the officer is operational.	documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and/or other relevant records to ascertain whether 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: 1 point.		evidence CGNKR/04/04 b) There is a designated ICT officer whose appointment letter as per evidence CGKR/04/13
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	PFM Act, Art. 137. County Act, 91, 106 (4), Art. 115. Invitations Minutes from meetings in the forums. List of attendances, Meetings at ward levels, The link between minutes and actual plans. List of suggestions from citizens, e.g. use of templates for this and reporting back.	Maximum 3 points. All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	2	Budget and participatory forums were held in the month of June 2018. Submission of memoranda was given dated as per evidence CGNKR/O4/11 Invitation and notices to attend the activity were issued, minutes, list of attendance and report were availed as per evidence CGNKR/O4/ 11 Structures and system for public participation for the county were constructed as evidenced advertisements as



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	Feedback reports/minutes of meetings where feedback provided to citizens			<p>per evidence CGNKR/04/08</p> <p>The public meeting was attended by youth, women, CSOs, as per evidence CGKR/04/08</p> <p>No evidence of input from the citizens to the plans was given</p> <p>No evidence on feedback to citizens on how proposals have been handled was given.</p>
4.5.		Citizens' feedback	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizen's engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is a feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	No evidence was given to show how citizens engagement meetings on the findings of the C-APR.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <p>i) County Budget Review and Outlook Paper</p> <p>ii) Fiscal Strategy Paper</p>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page.</p> <p>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum</p>	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points	1	<p>As the time of assessment, only two documents were available online</p> <p>County Budget Review and Outlook Paper is available</p> <p>Fiscal Strategy Paper is available</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget	Performance Conditions)	1-2 issues: 1 point 0 issues: 0 points.		
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review the county website.	Maximum 2 points Compliance: 2 points.	1	The Finance bill 2017 was availed and was on the website



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	<p>The % of planned projects (in the ADP) implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p>	<p>Sample min 10 larger projects from minimum 3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>Maximum 6 points</p> <p>More than 90 % implemented: 6points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6</p>	6	<p>Only one of the sampled project was not complete; County Assembly chambers offices and associated facilities as per evidence CGNKR/05/06</p> <ol style="list-style-type: none"> 1. Proposed microwave and shredder house at rift valley provincial general hospital as per evidence CGNRK/05/03 2. Proposed pit to product project (bio-fertilizer and biomass fuel) 3. Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and associated amenities 4. Excavation and laying of pipes for connection to the existing sewerage trunk line 5. The proposed rehabilitation of conference hall at the Rift valley general hospital 6. Propose extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county 7. County Assembly borehole drilling 8. County Assembly chamber



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					respectively in the first two AC&PA)		offices and associated facilities 9.Kenya medical training college in Molo 10. Inpatient laboratory in Nakuru Town
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is 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, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>	<p>Maximum (5 points)</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	0	<p>The sampled projects were implemented within 7% of the project estimates as per evidence CGNKR/05/06</p> <ol style="list-style-type: none"> 1. Proposed microwave and shredder house at rift valley provincial general hospital as per evidence CGNRK/05/03 2. Proposed pit to product project (bio-fertilizer and biomass fuel) 3. Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and associated amenities 4. Excavation and laying of pipes for connection to the existing sewerage trunk line 5. The proposed rehabilitation of conference hall at the Rift valley general hospital 6. Propose extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county 7 County Assembly borehole



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							drilling 8.County Assembly chamber offices and associated facilities 9.Kenya medical training college in Molo 10. Inpatient laboratory Nakuru Town
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted 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. 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.	Maximum 4 points 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 3 points (4 in the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.	0	Maintenance cost for 4sampled projects was given as per evidence CGNKR/05/06 1Proposed microwave and shredder house at rift valley provincial general hospital The 2. proposed rehabilitation of conference hall at the Rift valley general hospital 3.Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and associated amenities 4. Inpatient laboratory in Nakuru Town The maintenance cost of the above projects was 37%
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA	Sample 10 projects and ascertain whether environmental/social audit	Maximum3 points All 100 % of	3	The following are projects that have been screened as per evidence CGNRK/05/03



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			/EMP related investments.	reports have been produced.	sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point		<ol style="list-style-type: none"> 1. Proposed microwave and shredder house at rift valley provincial general hospital 2. Proposed pit to product project (bio-fertilizer and biomass fuel) 3. Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and associated amenities 4. Excavation and laying of pipes for connection to the existing sewerage trunk line 5. The proposed rehabilitation of conference hall at the Rift valley general hospital 6. Propose extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county 7 County Assembly borehole drilling 8. County Assembly chamber offices and associated facilities 9. Kenya medical training college in Molo 10. Inpatient laboratory in Nakuru Town
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and	Sample 5-10 projects	Maximum 2 points All 100 % of sample done in	2	EMP procedures of the following projects were done as per evidence CGNRK/05/03 1. Proposed microwave and



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>		<p>accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point</p>		<p>shredder house at rift valley provincial general hospital 2. Proposed pit to product project (bio-fertilizer and biomass fuel) 3. Construction of an oxygen plant comprising plant offices, boardroom, washroom, parking area, and associated amenities 4. Excavation and laying of pipes for connection to the existing sewerage trunk line 5. The proposed rehabilitation of conference hall at the Rift valley general hospital 6. Propose extension and fencing of body mortuary at Rift Valley provincial general hospital Nakuru county 7 County Assembly borehole drilling 8. County Assembly chamber offices and associated facilities 9. Kenya medical training college in Molo 10. Inpatient laboratory in Nakuru Town</p>
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only. A sample of a minimum of 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3rd AC&PA.</p>	<p>Maximum 5 points. To be developed during implementation based on the TOR for the VfM. Points: maximum 5,</p>	N/A	N/A



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				<p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG.</p> <p>The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>		
					Total Maximum Score: 100 points.	54	



Summary of Capacity Building Requirements

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

a) Public Finance management

- Revenue section should fully automate all the section of collecting revenue and sensitize the public on the importance of automating the revenue streams
- The Internal Audit to comply with a quarterly reporting system to the Internal Audit committee
- Procurement department to comply with quarterly reporting and forward to directly to PPRA
- Reporting sector should organize their report as per the requirements of the law

b) Planning and Monitoring & Evaluation

- The County Assembly members should be sensitized on the need of a well-resourced M&E function within the County.
- There is a need to train M&E staff on how to improve the register on completed projects in terms of aligning it to the legislation requirements

c) Human Resources

- Staffs should be trained on business process re-engineering, Rapid result initiative (RRI) and Results-Based Management(RBM)

d) Civic Education & Public Participation

- There is need to create synergy between the communication function and various departments such as finance, the county assembly and the office of the Governor to ensure that all the information meant for the public is disseminated in a timely manner.
- The county should convene budget validation forums

e) Environment and Social Safeguards

- The County should recruit more staff in the section
- There should be synergy with another department for the purpose of proper record keeping

Summary of Capacity Building Requirements

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

f) Public Finance management

- Revenue section should fully be automated in all the sections and sensitize the public on the importance of automating the revenue streams



- Sensitize Procurement department significance of preparation of quarterly reporting and timely submission to PPRA
- Reporting sector should organize their report as per the requirements of the law

g) Planning and Monitoring & Evaluation

- The County Assembly members should be sensitized on pertinence of M&E function within the County.
- Train M&E staff on updating of the register on completed projects in terms of aligning it to the legislation requirements

h) Human Resources

- Capacity building on business process re-engineering, Rapid result initiative (RRI) and Results-Based Management(RBM)

i) Civic Education & Public Participation

- Create a synergy between the communication function and various departments such as finance,
- Build infrastructure on inter and intranet communication between executive and county assembly
- Train stakeholders to participate in program based budget forums

j) Environment and Social Safeguards

- The County should recruit more staff in the section

5.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> • Preparation of the quarterly reports needs more capacity building
KRA 2	Planning and M&E	<ul style="list-style-type: none"> • Well-resourced M&E function within the County.
KRA 3	Human Resource Management	<ul style="list-style-type: none"> • business process re-engineering, Rapid result initiative (RRI) and Results-Based Management(RBM) be prioritized
KRA 4	Civic Education and public participation	<ul style="list-style-type: none"> • communication between county and stakeholders is low
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • build capacity in the environmental safeguards



6.0 NAKURU COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Robert Ndung'u	Revenue officer	ndungurobert62@gmail.com
2.	James Katiwa	Ag. Director Internal Audit	jameskatiwai@gmail.com
3.	Cyrus Kahiga	Ag. Director of Economic Planning	ckmuhia@yahoo.com
4.	Kerubo Moseki	Economic Planning	moseti.kerubo@gmail.com
5.	Ashinah Wanga	M&E Officer	0726894567
6.	Dominic Nyabuto	Ag. Director of Finance	071450224
7.	Benard Kitur	KDSP -Focal Person	0722396371
8.	Peter Irungu	ICT Officer	
9.	Felix Ochieng'	ICT Officer	
10.	Kimotho Mungai	Environment Officer	0720852136
11.	Philip Ronoh	Human Resource Manager	0720776611
12.	Jackson Keiro	Procurement Officer	0722904001
13.	Dan Odundo		danodundo83@gmail.com



7.0 APPENDICES

7.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT MEETING HELD AT THE NAKURU COUNTY GOVERNOR'S BOARDROOM ON 6TH DECEMBER 2018 BETWEEN 9:02 AM AND 9:50 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Geoffrey Kioko	Deputy County Secretary - Chairing
2. Cyrus Kahiga	Ag Director of Economic Planning
3. James Katiwa	Ag. Director of Internal Audit
4. Dominic Nyabuto	Ag. Director of Finance
5. Kimotho Mungai	Focal Person, Environment and Social Safeguards
6. Philip Rono	Human Resource Officer
7. Robert Ndungu	Revenue Officer
8. Franklin Chemiyor	Procurement Officer
9. Emma Angwenyi	Economic Planning
10. Kerubo Moseti	Economic Planning
11. Benard Kitur	KDSP Focal Person
12. Ashinah Wanga	M&E Officer

PMS TEAM

NAME	DESIGNATION
1. Mr. Dennis Marube	Team leader
2. Ms. Janet Nyaboke	Assessor -taking minutes
3. Ms. Salome Ooko	Assessor

MIN: 1/06/12/2018: PRELIMINARY

The meeting was opened with a word of prayer from Mr. Dominic Nyabuto at 9.02 a.m., followed by a brief introduction of members present and their respective designations.

MIN: 2/06/12/2018: OPENING REMARKS

The Deputy County Secretary, Mr. Geoffrey Kioko officially welcomed the consultant team to the County. He apologized for the absence of the County secretary who was attending a meeting in Nairobi. He assured the consultant team of full support from the County staff during the assessment. He asserted that they were prepared for the assessment and the key result areas focal persons have been committed to achieving the best in this assessment than in the last ACPA.

The focal person, Benard Kitur urged the KRA focal persons to work on the paperwork and give appropriate evidence that will meet the requirements for the next funding.



MIN: 3/06/12/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

The team leader from Prestige Management Solutions, Mr. Dennis Marube appreciated the county staff for making the time to attend the entrance meeting after which he gave an overview of the assessment. He highlighted the aim of the entry meeting, stressing that the assessment team would be around for the next three working days and that the exercise was an assessment and not an audit. The methodology of the exercise would be to gather data by holding a group-based discussion with key result area focal persons. He reiterated that the assessment would be the trigger for the release of level two funds combined with level one funding. The exercise would be basically a follow up on the self-assessment carried out by the County Executive and the County Assembly on themselves. The three tools, namely: The Minimum Access Conditions, Minimum Performance Conditions and Performance Measures developed by KDSP would be used to guide the process of gathering data.

He reiterated that participants would be signing the attendance register as evidence they took part in the exercise. The county staffs were notified of the assessors' intention to retain photocopies of all the documents reviewed. He also stated that the year of assessment will be FY 2017/2018 hence all evidence should be for that financial year. All evidence collected will be signed and stamped on the face. No evidence will be accepted when the exit meeting commences. Additionally, he highlighted that an exit meeting will be conducted on the 10th of December 2018.

Lastly, the team leader requested a courtesy call with the Governor as prove that the consultant firm was at the county conducting the assessment.

MIN: 4/06/12/2018: Conclusion and Adjournment

There being no other issue, the meeting was adjourned at 9.50 AM.

Minutes Prepared by:

Signature: _____ **Date:** _____

- 1. **Name:** _____
Assessor
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ **Date:** _____

- 1. **Name:** _____
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ **Date:** _____

- 2. **Name:** _____
Designation: _____
County Government of: _____



7.2 APPENDIX 2: EXIT MEETING

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT MEETING HELD AT THE NAKURU COUNTY GOVERNOR'S BOARDROOM ON 10TH DECEMBER 2018 BETWEEN 3:20 PM AND 3:45 PM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Benjamin Kirangu	County Secretary - Chairing
2. Kimotho Mungai	Focal Person, Environment and Social Safeguards
3. Philip Rono	Human Resource Officer
4. Benard Kitur	KDSP Focal Person
5. Ashinah Wanga	M&E Officer
6. Dominic Nyabuto	Ag. Director of Finance

PMS TEAM

NAME	DESIGNATION
1. Mr. Dennis Marube	Team leader
2. Ms. Janet Nyaboke	Assessor -taking minutes
3. Ms. Salome Ooko	Assessor

MIN: 1/10/12/2018: PRELIMINARY

The meeting was opened at 3.20 PM followed by a brief introduction of members present and their respective designations.

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

The meeting was chaired by the County Secretary, Mr. Benjamin who welcomed the consulting team and the county staff to the meeting. He thanked the county staff for the support and commitment they gave the assessment team for the three days.

MIN: 3/10/12/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

Prestige Management Solution team leader, Mr. Dennis Marube thanked the county staff for the support they gave through the exercise.

Below is a brief overview of the key issues highlighted by the assessment as discussed during the meeting.

KRA 1: PFM

- Legislative scrutiny of audit reports and follow up of audit queries not provided
- No internal audit quarterly report submitted to the Governor was availed and the letter of submission of the quarterly was not presented
- The quarterly procurement reports to PPRA were not provided
- Procurement plan of the County Assembly was not availed



- CBROP submission letter to the County Assembly was not availed and the letter of submission to the cabinet was also not given
- Letter of submission of the CFSP to the assembly was not given

KRA 2: PLANNING AND M&E

KRA 3: HUMAN RESOURCE MANAGEMENT

- RRI report provided did not meet the threshold
- No service re-engineering done
- KISM professional license for the procurement officer and education qualification were not given
- Skills and competency framework was not given
- The academic qualification of the procurement officer was not given

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- Lack of publication of all required items on the website
- No evidence on citizen input on the budget process
- No evidence of budget forum validation process provided
- Lack of citizen engagement in C-APR formulation
- No evidence that all the rollout activities were carried out, we were only given three rollout activities

KRA 5: ENVIRONMENT AND SOCIAL SAFEGUARDS

- Some projects did not have a maintenance cost
- Procurement evaluation report of the sampled projects and the score sheets were not provided

MIN: 4/10/12/18 RESPONSES FROM COUNTY GOVERNMENT

The County concurred with the findings and promised to implement the suggestions made to them by the assessment team for improvement.

MIN: 5/10/12/18: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 3.45 PM



Minutes Prepared by:

Signature: _____ **Date:** _____

- Name:**
Assessor
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ **Date:** _____

- Name:** _____
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ **Date:** _____

- Name:** _____

Designation: _____
County Government of: Nakuru



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

**For Contact Information:
Ministry of Devolution and ASAL
State Department of Devolution
6th Floor, Teleposta Building
P.O. Box 30004-00100
NAIROBI.**