THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

ELGEYO MARAKWET COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSEMENT (ACPA) REPORT

Conducted on:

26th – 28th November 2018

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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
CGE	-	County Government of Elgeyo Marakwet
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
ICS	-	Interim County Secretary
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
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 Prestige Management Solution team would like to acknowledge the support and cooperation extended by the entire County Government of Elgeyo Marakwet.

Specifically, we would like to recognize and appreciate the warm reception given to the Assessment Team during the entry meeting chaired by the H.E Governor Alex Tolgos and the warm send-off during the exit meeting chaired by the Deputy Governor H.E Wesley Rotich.

Our sincere gratitude also goes to the County Secretary Paul Chemmuttut and the KDSP Focal person for Elgeyo Marakwet, Mr. John Maritim for their tireless efforts to ensure that the assessment was conducted smoothly and the staffs were on time for the assessment.

Finally, Prestige Management Solutions Team would like to thank the teams that facilitated the field visits and the support staff for being on hand when requested to get copies of required documents.

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

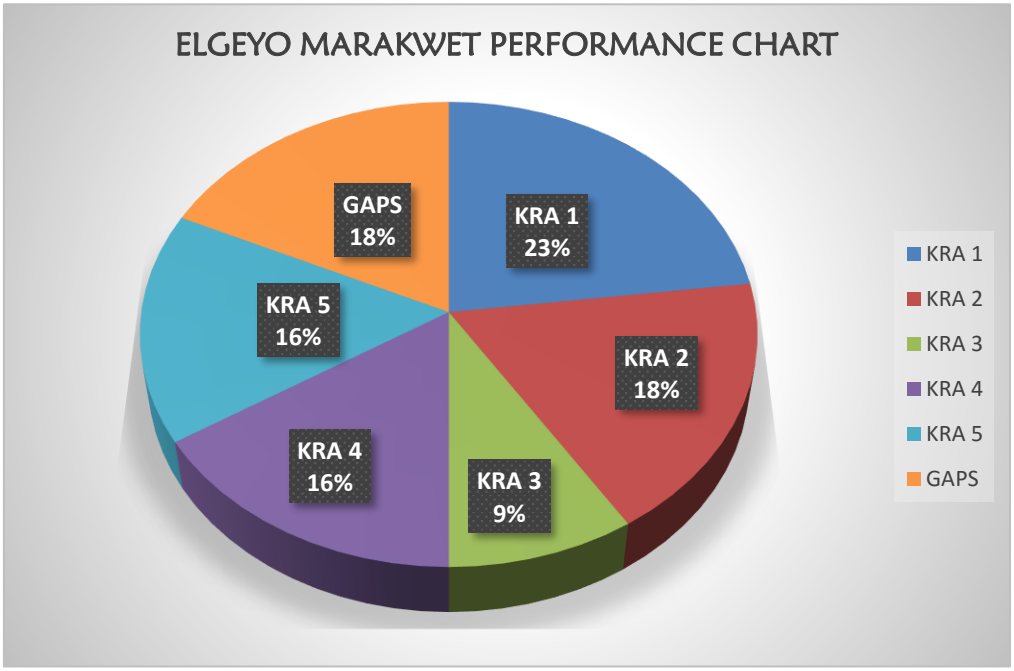
Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	The CGEM complied with all the MACs. The audit opinion was Qualified
MPC	The CGEM met 8 MPCs. MPC 5-Adherence to investment menu - was not applicable in this county.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	23
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	9
	KRA 4: Civic Education and Participation	16
	KRA 5: Investment implementation & Social and environmental performance	16
	SCORE OVER 100	**82**



Achievements

The County Government of Elgeyo Marakwet performed very well in the MPCs. The county also performed considerably well in Public Financial Management by adhering to the financial management reporting standards as well as observing the requisite schedules and submitting the relevant financial reports to the regulatory authorities for oversight in time. The documents required for the assessment were availed as evidence of the same.

With regards to the area of planning, monitoring, and evaluation, the county has designated planning and M & E unit and officers appointed and in place for the year under review (2017/18), a budget allocated to the M&E activities for the year and county annual reports in place.

Furthermore, the County also performed fairly in the areas of civic education & public participation and Environmental and Social Safeguards. They provided proof of collaborating with NEMA to ensure the projects adhered with the guidelines of the NEMA Checklist. They also provided ESMP evidence for the projects with the EIA reports. Social Audit reports for projects were availed for selected projects.

Weaknesses

The County Government did not have significant challenges in the key sectors being assessed. In Finance, the increase of revenue target was 10% increase whereas the county recorded a marked decrease of 16% from the previous financial year. The county further had not consolidated its asset register to include assets inherited from the previous local authorities as required in the matrix. In addition, although the county obtained a qualified opinion from the office of the Auditor General, the value of audit queries in the financial year 2016/2017 was 38.87% of the total expenditure. Finally, the county managed to follow 15 of the 25 procurement steps in the IFMIS system.

The HR department had not developed comprehensive skills and competency frameworks document for the county.

The Human resource department is well structured to support the county in meeting its development objectives. However, with limited resources available, the county staffing needs are not fully met straining the level of service delivery in the county.

Challenges

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

- There was an apparent weak linkage between the County Executive and the County Assembly;
- Time needed to undertake the exercise was limited;
- Due to time constraint and bad weather, the Team could only visit projects within the township;
- The asset register is not consolidated to include assets inherited from the local authority.

Areas of Improvement

- Strive to increase the level of county own sourced revenues to enhance service delivery.
- Level of audit queries raised by the auditor general should be addressed and reduced.
- Human resource department needs to develop skills and competency frameworks

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

a) Entrance Meeting on 26th November 2018

The Assessors held the Entry Meeting with the County Officials chaired by the County Executive Committee member for Public Service and attended by the KDSP focal person among others.

The purpose of the meeting was to outline the objectives of the visit of the Assessors to the County, the duration of the assessment exercise, share the program, the

relevant officials to be interviewed and that the assessment was looking for results and the evidence to support those results.

Further, the Assessors advised the County Management to support the exercise since its outcome would assist the County to strengthen their capacity to realize their overall objectives towards capacity building and improved service delivery.

b) Data Administration

The Assessors conducted the exercise in three (3) working days as per the program. They relied on evidence provided by the County Government Officials within the framework of the assessment tool that was developed by the Department of Devolution. The evidence was collected in the form of certified copies of original documents and photographs.

The scope of the assessment was to review the Minimum Access Conditions, Minimum Performance Conditions and the Performance Measures guided by the ACPA Tool.

c) c) Exit Meeting on 28th November 2018

The exit meeting was held on the 3rd day and was facilitated by the assessors together with the Elgeyo Marakwet County government officials. The assessment exercise was officially concluded and key findings of the exercise were highlighted.

A summary report was signed with the focal persons of the implementing sectors. The Assessors also provided an opportunity for the County Government officials to give feedback on their views and suggestions regarding the assessment.

Minutes of the Exit meeting were signed by the Team Leader for Prestige Management Solutions and Chair of the meeting, the County Secretary.

Time plan

Activity	26TH NOV 2018	27THNOV 2018	28TH NOV 2018
Entry meeting			
Assessing the Minimum Access Conditions			
Assessing Minimum Performance Conditions			
Assessing Performance Measures			
Exit Meeting			

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MACs)

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	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).	First ACPA.	**MET**	Participation agreement dated 15th June 2017 was Signed by the Governor of Elgeyo Marakwet H.E Alex Tolgos as evidenced by CGEM/02/001
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 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).	At the point of time for the ACPA for the current FY. The first year a trigger to be achieved prior to the start of FY.	**MET**	CB Plan for the Financial year 2017/18 prepared. The CB Plan is dated June 2016 as evidenced by CGEM/02/002.
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports.		**MET**	Under level 1 grant. Grant Utilization was done according to the investment menu. Based on the level 1 grant implementation report, the county utilized the money in training and purchase of printers and photocopiers as evidenced

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
		Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			by CGEM/02/003
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		**MET**	Level 1 grant implementation report indicated an Actual implementation of 86.5%as evidenced by CGEM/01/008

4.2 Minimum Performance Conditions

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

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	**MET**	A Participation agreement dated 15th June 2017 was signed by the Governor H.E Alex Tolgos. Elgeyo Marakwet CB Plan prepared by June 2016 was provided. The county complied with MACs above
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with a letter on documentation submitted to the Kenya National Audit Office by **30th September** and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31st October. The	3 months after the closure of the FY (30th of September). 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**	Duly signed Financial Statements for FY 2016/17 dated 30th September 2017 was provided. An OAG stamp dated 30th September 2017 was included in the document. This is evidenced by CGEM/01/027

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
		FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General. **Transitional arrangements:** Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues. The first year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows**:** The audit report shows that the county has: • Provided documentation of revenue and expenditures (without	Note. This will be the last trigger for release as the report is not yet there upon a time for the ACPA. ***Transitional arrangements:*** First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see the previous column.	**MET**	The Elgeyo Marakwet OAG report Carried a Qualified Opinion on the audit for the Executive for the financial year 2016/17as evidenced by CGEM/01/030

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
		significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place			
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for the current year are reviewed.	**MET**	CIDP for 2013-2017, ADP for 2017/18 and Budget for 2017/18 was noted to have been approved and published online
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant	In 2016 ACPA (Q3 2016) this MPC will not be measured as the	**N/A**	The county did not qualify for level 2 grant, hence is not subject to this condition

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
	efficiency in spending.	Manual. MoV: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.	level 2 grant starts only from FY 2017/18.		
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both). MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require	At the point of the ACPA (for current year)	**MET**	The up-dated Consolidated procurement plan for FY 2017/18 for the Executive signed by the CEC Finance HE Isaac Kamar dated 21st July 2017 was presented as evidenced by CGEM/01/029 There was a supplementary budget and the procurement plan was revised accordingly; It encompassed the needed projects and adhered with procurement procedures.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
		changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place as per below list (see also County Government Act Art. 44). The following staff positions should be in place: • The country secretary • The chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all subprojects • M&E officer MoV: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of	At the point of time for the ACPA.	**MET**	Staff organogram that shows the position of the procurement, Accountant, Environmental officer and M&E officer was provided as evidenced by CGEM/03/005. Schemes of work for the Accountant, Procurement officer, M & E officer as evidenced by CGEM/03/012. The core staff was in place. Staff files for the following officers were provided: o Robert Chelagat Head of supply chain management (EMC/PSB/ADM/14/1(1) appointed on 13th Jan 2015 and holds a master of science degree in procurement & Logistics from JKUAT. • Accountant, o Charles Suter was appointed as the director of

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
		service), sample check salary payments, job descriptions, interview, and sample checks. Staff **acting** in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			the environment on 9th Jan 2015 (EMC/)SB/DRC/010/2015) and holds a master of science degree from the University of Eldoret. Mr. Titus Kosgey was appointed as the M&E focal person on 11th Jan 2016 and appointment letters were provided as evidenced by CGEM/03/001 The above is evidenced by CGEM/03/009
Environmental and Social Safeguards					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability To provide an opportunity	1. Counties endorse and ratify the environmental and social management system to **guide investments** (from the ACPA starting September 2016). 2) All proposed investments **screened*** against a set of environmental and social criteria/checklist safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 3) Prepare relevant **RAP for all investments with any displacement. Project Reports**	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	**MET**	1. The county endorses and ratifies the environmental and social management system to **guide investments**. NEMA Certifications of an upgrade of Bitumen of Iten-Kapsowar, Emsoo community water Project, Rehabilitation/treatment center in ElgeyoMarakwet, Borehole drilling in Arasiet/Tarabei village and Vocational Training Center at Bugar primary school was provided. Evidence CGEM/05/009

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
	for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)	**for investments for submission to NEMA**. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects. 4. Establishment of County Environment Committee. MoV: Review endorsements from NEMA, ratification, screening materials, and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in the Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened. * In cases where the county has a clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.	after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).		2. NEMA checklist was provided as evidenced by CGEM/05/010 3. ESMP Well develop for the above-sampled projects 4. An Environmental committee that was gazetted vide gazette notice 12095 dated 29th November 2017 was in place in the financial year under review as per evidence ref CGEM/05/003
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement	Established an operational Complaints Handling System, including a: (a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and	At the point of time for the ACPA.	**MET**	The county has established an operational Complaints Handling System, including: a) Appointment letters of the chair, clerk, and member of complaints committee date 6th November 2017 was provided to prove

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment Met/ Not Met	Detailed Assessment Findings
		social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place. MoV: Review county policy, availability of the local office (recruitment files, salary payments, the job description for a focal point, and evidence for operations, etc. + members of the grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. *See also County Government Act Art. 15 and 88 (1)*			existence on the committee in the financial year under review and Minutes dated 13th December 2017 was also provided. Evidence Ref CGEM/04/001 b) Appointment letters of the chair, clerk, and member of complaints committee date 6th November 2017, Certificate of Participation for Michael Sengech on training by OMBUDSMAN. Evidence Ref CGEM/04/005 c) Complaints Register was up to date with complaints in the FY 2017/18 as per evidenced Ref CGEM/04/003 d) Log sheet for the Phone Helpline 0704220220 captured complaints in the financial year 2017/18 as per evidence Ref CGEM/04/003 e) Forwarding letter to management on complaints dated 5th May 2018 as per evidence Ref CGEM/04/023

4.3 Performance Measures (PMs)

The summary of results for Performance Measures 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.**						
	Strengthened budget formulation, resource mobilization, and allocation						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. 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**	a. Approved 2017/18 budget by the assembly dated 31st January 2017 was provided for assessment. It was also noted that the approved Budget is a program based as evidenced by CGEM/01/001 b. The budget for FY 2017/18 was developed in Hyperion module as evidenced by CGEM/01/003
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 paper –	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.	**3**	a) Circular from C.E.C Finance to government entities Dated 30th August 2016 as evidenced by CGEM/01/002 b) CBROP -Submission letter to CEC Members from CEC Finance dated 22nd August 2016 -Submission letter to the county assembly dated

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
			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. 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. d) CEC member for finance submits budget estimates to county assembly by 30th April latest. e) County assembly passes a budget with or without amendments by 30th June latest.				25th August 2016 These are evidenced by CGEM/01/004 c) -Submission letter by CEC to County Executive committee members dated 25th November 2016. County Fiscal Strategy paper 2017/18 -Submission letter to County assembly dated 30th November 2016. These are evidenced by CGEM/01/006 d) CEC member for Finance & Economic planning submitted budget estimates to the County Assembly on 31st January 2017 as evidenced by CGEM/01/001 e) County Assembly approved the budget for FY 2017/18 without amendments vide approval letter by the county assembly dated 31st March 2017 as evidenced by CGEM/01/005. Gazette Notice dated 22nd June 2017 as evidenced by

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
							CGEM/01/007
1.3		The credibility of budget	a) Aggregate expenditure out-turns compared to original approved budget. b) Expenditure composition for each sector matches budget allocations (average across sectors).	Review the **original** budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	**Max. 4 points.** Ad a): If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points. b): If the average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.	**3**	a) Total expenditure FY 2017/18 was KES 3,955,503,162, while the Original approved budget FY 2017/18 was KES 3,997,043,818 **This translates to a deviation of 0.04%** - Office of the Governor had a budget estimate of Ksh. 121,981,887 with an expenditure of Ksh 110,398,843 translating to a variance of 19.2% - Finance and Economic Planning had a budget estimate of Ksh. 266,658,444 with an expenditure of Ksh 226,151,382 translating to a variance of 11.7% - Agriculture had a budget estimate of Ksh. 344,596,276 with an expenditure of Ksh 268,902,767 translating to a variance of 2.8% - Education and Technical Training had a budget estimate of Ksh. 545,474,231 with an expenditure of Ksh 339,978,726 translating to a variance of 17.9%

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
							- Health Services had a budget estimate of Ksh. 1,810,710,853 with an expenditure of Ksh 1576325948 translating to a variance of 14.6% - Water, Environment, Lands and Physical Planning had a budget estimate of Ksh. 429537508 with an expenditure of Ksh 268234051 translating to a variance of 17.8% - Roads, Public works and Transport had a budget estimate of Ksh. 430531649 with an expenditure of Ksh 250918584 translating to a variance of 23.3% - Trade, Tourism and Cooperative Development had a budget estimate of Ksh. 127269569 with an expenditure of Ksh 85360063 translating to a variance of 11.7% - Sports, Youth Affairs, Gender and Social Services had a budget estimate of Ksh. 155841692 with an expenditure of Ksh 88052805 translating to a variance of 25.6% Following the PEFA

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
							methodology for indicator PI-2, the departmental Variance is **15.5%**
	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. For FY 2017/18	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	**2**	Total Own Source Revenue for FY 2017/18 was KES 105,482,225, while Automated OSR was KES 90,479,223 Thus the Percentage of automated OSR is 85.7% as evidenced by CGEM/01/009
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	**Max. 1 point.** If increase is more than 10 %: 1 point.	**0**	OSR for FY 2015/16 was KES 128,055,734, while OSR for FY 2016/17 was KES 97,323,973 **Thus OSR decreased by 16%**
	Enhanced capacity of counties on execution (including procurement), accounting and reporting						
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format 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 for FY 2017/18 with submission to C.o.B and County Assembly was provided as follows: i) Q1: 12th Oct 2017 ii) Q2: 12th Jan 2018 iii) Q3: 11th Apr 2018 iv) Q4: 28th Sep 2018 v) as evidenced by CGEM/01/010 b) Summary Revenue, Expenditure and progress

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
							reports are published on the county website
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	**0**	Financial statements were prepared in the prescribed template. The template used was provided however all core issues were not included in the financial statements including fixed asset register as evidenced by CGEM/01/011
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Income and expenditure statements; 2. Budget execution report, 3. A financial statement including: a. Details of income and	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) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	**2**	.Statements of receipts and payments, including: a. Details of income and revenue FY 2017/18 b. Summary of expenditure FY 2017/18 as evidenced by CGEM/01/012 1 Budget execution report,

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
			revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger.				FY 2017/18 as evidenced by CGEM/01/013 3.Statement of Financial position, including (as annexes): FY 2017/18 a. Details of Income & Revenue b. Summary of expenditure c. Schedule of imprest and advances; d. Schedule of debtors and e creditors available e. Bank reconciliations available and post in general ledger This is as evidenced by CGEM/01/014
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.	**Max. 1 point.** Registers are up-to-date: 1 point. Transitional arrangements: <u>First year:</u> Assets register to need only to contain assets acquired by county governments since their establishment. <u>Second year</u> onwards: register	**0**	Up to date asset Register from 2013 to Date but doesn't consolidate assets inherited from the local Authority as evidenced by CGEM/01/015

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
					must include all assets, including those inherited from Local 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.	1	Internal Audit Unit is in place. 4 QUARTERLY Audit Reports FY 2017/18 was provided as follows: • Q1: 12th Oct 2017 • Q2: 11th Jan 2017 • Q3: 13th Apr 2018 • Q4: 12th Jul 2018 This is evidenced by CGEM/01/016
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 the Committee and evidence of follow-up: 1 point.	1	Appointment letters dated 2nd February 2017 of 5 committee members Minutes dated 20th October 2017 as evidenced by CGEM/01/017
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure	A review audit report from KENAO.	**Max. 2 points** Value of queries	0	Value of Audit queries for FY 2016/17 was KES

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
			FY 2016/16	Total expenditure as per reports to CoB.	<1% of total expenditures: 2 points <5% of total expenditure: 1 point		1,544,793,557.45, while Total Expenditure was KES 3,999, 680,847-. This represents **38.87% of** Total expenditure FY **as** evidenced by CGEM/01/018
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**	Audit queries 2015/16 KES 4,616,184,937 Audit queries 2016/17 KES 1,554,793,577. Thus, there was a Reduction in Audit Queries by KES 3,061,391,360 as evidenced by CGEM/01/018
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.	**1**	Audit scrutiny of FY 2014/15 audit report was discussed and deliberations were made on 5th June 2017 as evidenced by CGEM/01/019 Audit scrutiny of FY 2015/16 was discussed and deliberations made on 7th November 2018 as evidenced by CGEM/01/020
	Procurement						
1.15	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement	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).	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.	**Max. 6 points**. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=**2 points**	**5**	a) 15 out of 25 Steps as per the sampled procurement files under (c) below b) Procurement report to PPRA for 2017/18 dated 13th July 2018as evidenced by CGEM/01/021

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
		thresholds and tender evaluation.	a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to PPRA on time. c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. 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) 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)	Calculate average steps complied with in the sample. Review reports submitted. Check reports from tender committees and procurement units. Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports. Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point** c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point**. d) Storage space and single complete files for sample of procurements: **1 point** e) Evaluation reports**:** **1 point**		(c) Below is a sample of procurement that adhered with procurement methods and thresholds • Open tender for maintenance of boundary lilies athletics lane road as evidenced by CGEM/01/022 • -Open tender for Sabor water project as evidenced by CGEM/01/023 • -Open Tender for Nyaru dispensary. CGEM/01/026 • -RFQ Of Public toilet in Kapsowar as evidenced by CGEM/01/024 • -RFQ Solar power pump in Chepsigot Soy north as evidenced by CGEM/01/025 (d) The county has secure storage space, designated for filling procurement documents as s per the sampled files under (c) above **(e)-**Evaluation report for maintenance of boundary

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
							lilies athletics lane roads as evidenced by CGEM/01/022 -Evaluation report for Sabor water project as evidenced by CGEM/01/023. -Evaluation report for Nyaru dispensary as evidenced by CGEM/01/026. -Evaluation report for Public toilet in Kapsowar as evidenced by CGEM/01/024 -Evaluation report for Solar power pump in Chepsigot Soy north as evidenced by CGEM/01/025 -Evaluation for the proposed construction of spring protection and fencing as evidenced by CGEM/01/028
	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.	**2**	a. An Organogram showing M&E Unit was provided as evidenced by CGEM/02/004. b. Designated M & E person, Mr. Titus Kosgey was appointed as the M&E focal person on 11th Jan 2016 and appointment letters were provided as evidenced by

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
							CGEM/03/001. c. The budget of KES 1,493,000 not clearly indicated as M & E Budget as evidenced by CGEM/02/005
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.	**0**	Technical M&E committee was in place in the Financial year under review as evidenced by CGEM/02/006. However, they did not discuss Performance reports as there were no minutes to support discussion on performance reports.
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA. See County Act, Art. 108, Art 113 and Art. 149. CIDP guidelines, 2013, chapter 7.	**Maximum: 3 points** 1 point for compliance with each of the issues: a, b and c.	**3**	a. The CIDP adheres to guidelines of CIDP. b. CIDP has clear objectives, priorities, and outcomes. c. CIDP Annual financial requirements for FY 2017/18 (ADP 2017/18) KES 4,944,687,669 -Total Revenue for FY 2016/17 was Ksh 3,823,457,533 - Thus the annual implementation requirement of CIDP is 129.32% % as evidenced by CGEM/02/007.
2.4		ADP submitted on time and conforms to	a) Annual development plan submitted to Assembly by September 1st	Review version of ADP approved by County Assembly for structure, and	**Maximum: 4 points**	**4**	**a.** Duly approved ADP for FY 2017/18 Submitted to the County assembly by 1st

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
		guidelines	in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed). b) ADP contains issues mentioned in the PFM Act 126,1, number A-H	approval procedures and timing, against the PFM Act, Art 126, 1.	Compliance a): 1 point. 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.		September 2016 **b.** The ADP was well structured and contains all issues mentioned in the PFM Act, and Art 126, 1 (A-H)
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)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	**Maximum: 2 points** Linkages and within the ceiling: 2 points.	**2**	a. CIDP, ADP, and budget are consistent since the ward allocation Act allocated the budget according to the ADP contributions by the ward residents as evidenced by CGEM/02/008. The sampled projects are: **AGRICULTURE** 1. Upgrading of Chebara ATC (CIDP allocation)Pg 192 = 5,000,000, ADP (Pg 9)17/18= 2,500,000, Budget (Pg 172) = 2,500,000 2. Disease control & surveillance CIDP allocation (Pg 189) = 20,000,000, ADP (Pg 9) = 7,000,000, budget (pg 172) 7,000,000 **EDUCATION** ECDE Cheptarit CIDP allocation (pg 200) =

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
							120,000,000. ADP (Pg 18) = 2,800,000, budget (Pg 138) = 2,800,000) 1. Youth polytechnic (chesongoch VTC) CIDP allocation (pg199) = 40,000,000, ADP(Pg 19) = Budget (Pg 139) 4,000,000 **HEALTH** 2. Iten CTRH CIDP allocation (Pg 204) = 40,000,000, ADP (Pg9)= 25,000,000, budget (Pg 172) = 25,000,000) **ICT** 3. Sub county ICT centre CIDP allocation (Pg235) = 20,000,000, ADP (Pg 9) = 2,010,000, budget (Pg 161 & 172) = 3,473,919) **ROADS** 4. Gravelling Kootilia - Matira road – CIDP allocation (Pg 219) = 1,400,000,000, ADP(Pg 12) = 4,500,000, budget (Pg 132) = 4,500,000 **SPORTS**

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
							5. KamiranyStadium CIDP allocation (Pg 228) = 50,000,000, ADP (Pg 9) = 1,000,000, budget (Pg 172) =1,000,000) **TOURISM** **6.** Snake part at Rimoi CIDP allocation (Pg 227) = 20,000,000, ADP (Pg 50) = 812,500, budget (Pg 170) = 812,500 **WATER** 10. Kapsowar Water project CIDP allocation (Pg 216) = 20,000,000, ADP (Pg 10) = 14,000,000, Budget (Pg 173) = 14,000,000 b. Out of the 10 sample projects 9 had Zero variance while one had 57% variance as evidenced by CGEM/03/008.
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 and c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators. Verify that the indicators have been sent to the CoG.	**Maximum: 5 points.** a) C-APR produced = 2 points b) C-APR produced by end of September. 1 point.	**5**	a. C-APR 2017/18 produced. b. C_ARP was Dated 1st August 2018 was availed c. The CA_RP for 2017/18 includes clear performance progress against CIDP Indicators and Targets in Place These are evidenced by CGEM/02/009

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
			implementation. (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.		c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		
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).	**Maximum: 1 point.** Evaluation is done: 1 point.	1	Evaluation of completion of the sampled 3 projects was conducted in FY 2017/18 1) Evaluation reports for Chesewew vocational training center as evidenced by CGEM/03/011 2) Evaluation report for Iten Urban Roads Improvement as evidenced by CGEM/03/010 3) Evaluation reports on Social economic empowerment for youth and Womenas evidenced

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
							by CGEM/03/0012
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	**Maximum: 1 point.** Compliance: 1 point.	**1**	C-APR for FY 2016/17 informs the ADP for FY 2017/18. The projects are captured as new projects in the ADP 2017/18 &Budget 2017/18, for example, the Turach Water project. Different phases come in as new projects in the NEXT FY. (County enacted the Elgeyo Marakwet equitable development Act to distribute funds towards Equitably.
	Key Result Area 3: Human Resource Management **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. 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 % variations).	**Maximum 3 points:** First AC&PA: a = 2 points, b = 1 point c= NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	**2**	a) Staffing Plans with annual targets for FY 2017/18 were submitted as evidenced by CGEM/03/011 b) Staff Assessment Report that informed the staffing plans was provided as evidenced by CGEM/03/010. c) None of the county's annual staffing targets have been met owing to county budgetary constraints.
3.2	Job descriptions, including skills and competence	Job descriptions, specifications and competency	a) Job descriptions in place and qualifications met (AC&PA 1: Chief	Job descriptions Skills and competency frameworks.	**Maximum score: 4 points** All a, b and c: 4	**2**	a) The following staff members (as samples) were recruited and

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
	requirements	framework	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	Appointment, recruitment and promotion records	points. Two of a-c: 2 points One of a-c: 1 point		appointed: 1. Robert Chelagat Head of supply chain management (EMC/PSB/ADM/14/1(1) appointed on 13th Jan 2015 and holds a master of science degree in procurement & Logistics from JKUAT. 2. Charles Suter was appointed as the director of the environment on 9th Jan 2015 (EMC/)SB/DRC/010/2015) and holds a master of science degree from the University of Eldoret. 3. John Keen was appointed as the head of the budget (EMC/PSB/ADM/14/20(1) on 1stJan, 2015and holds a bachelor of commerce (Finance option) from the University of Nairobi & is a member of ICPAK. 4. Joshua Cherop was appointed the Director, alcoholic drinks control (EMC/PSB/JKC/01/2016) on 11th Oct 2016 and holds a bachelor of arts in social studies from Moi University. 5. Samuel Kipchumba was

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
							appointed as director of education and technical training on 9th Jan 2015 (EMC/PSB/DRC/003/2015) and holds a bachelor of science degree from Egerton University. 6. Silas Kiprop was appointed as director of sports and youth development (EMC/PSB/DRC/006/2015) on 9th Jan 2015 and holds a bachelor of arts degree from University of Nairobi 7. Elias Kiptoo was appointed the director, roads (EMC/PSC/DRC/013/2015) on 9th Jan 2015 and holds a degree of engineering from the University of Nairobi. 8. Felix Rotich was appointed as the director of water services (EMC/PSB/FRK/01/2016) on 11th Oct 2016 and holds a master of science in project planning and management from the University of Nairobi 9. Richard Rutto was appointed the deputy

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
							director administration (EMC/PSB/RRK/001/2015) on 15thsep, 2015 and holds a bachelor of education (Arts) from the University of Nairobi. 10. Phillip Saroney was appointed on 1st February 2014 as the county head of treasury (EMC/PSB/ADM/14/10) and holds a master of business administration (financial management option) from the Catholic University of East Africa. 11. Mike Mosi was appointed as director of trade and industry on 9th Jan 2015 (EMC/PSB/DRC/001/2015 and holds a bachelor of science in accounting from United States international university. The appointment letters of the above staff are evidenced by CGEM/03/009 b) The county did not provide a Skills and Competency Framework. c) Accurate recruitment noted in the recruitment of the 10 heads of the unit above

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
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalized. b) Performance contracts developed and operationalized c) service re-engineering undertaken d) RRI undertaken	Review staff appraisals. County Act, Art 47 (1). 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	**Maximum score: 5 points.**[1] 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/upscaled: 1 point	**5**	a. Staff Appraisal dated 31st July 2017 conducted as evidenced by CGEM/03/008 b. Performance contract developed & operationalized Performance contract between the governor and CEC Tourism, culture dated 1st July 2017as evidenced by CGEM/03/004 Performance contract between CEC and C.O Tourism and Culture dated 1st July 2017as evidenced by CGEM/03/003 Performance contract between C.O and Head of Units Tourism and culture dated 1st July 2017as evidenced by CGEM/03/002 (c) Service re-engineering done through free medical camps in Kapsowar as evidenced by CGEM/03/007 (d) RRI on revenue collection dated 21st March 2018as evidenced by CGEM/03/006

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
	Key Result Area 4: Civic Education and Participation - *A citizenry that more actively participated in county governance affairs of the society* **Max score: 18 points**						
4.1	Counties establish functional Civic Education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	**Maximum 3 points.** CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	**3**	a) There is a civic education unit in place headed by Jacob Ayenda as evidenced. The CEU was established vide letter dated 24th May 2018 evidenced as Ref CGEM/04/006 b) Appointment letters dated 9th February 2018 for Civic education coordinators and department contact person dated 24th May 2018 as evidenced by CGEM/04/007 c) The county Budget provided/ Authority to incur expenditure on CE of KES7.2M as evidenced by CGEM/04/014 d) Roll out a Work plan, curriculum for civic education and public participation on CFSP in Marakwet East, west and Keiyo North and South as per report dated January 2018 as evidenced by CGEM/04/012 e) Some of the methods

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
							used to roll out CE activities are: • Newsletter Kaptarakwa ward, county newsletter as evidenced by CGEM/04/009 CGEM/04/008 & CGEM/04/010
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.	**2**	The county rolled out the CE activities below: a) Attendance list of an open forum inwards in Kapchemutwa, Endo, ChepkorioSoy South dated 24th August, 2016as evidenced by CGEM/04/012 b) Report on open forums inwards dated 28th August 2016 as evidenced by CGEM/04/012 c) Minutes of Technical working group held in Sirikwahotel help formulate guidelines for public participation on 15th July, CGEM/04/004 d) Minutes of Technical working group held at Elgon valley resort hotel to help formulate guidelines for public participation on 18th

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
							August 2017. Evidence Ref CGEM/04/022
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.) b) Counties have designated officer in place, and the officer is operational.	County Act, Art. 96. Review approved (final) policy/procedure 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.)	**Maximum 2 points.** a) Compliance: 1 point. b) Compliance: 1 point.	**2**	A System for Access to information/ Communication framework is in place: **a.** Newsletter of Kamariny Work plans to Keiyo, Marakwet East, Keiyo North, and Marakwet West. Evidence ref CGEM/04/008 **c.** Appointment letter of Civic Education Officers was provided as evidenced by CGEM/04/007 They include: - AgnettaTanui appointed on 1st - February 2018 Caroline Chebii appointed on 1st Feb 2018 - Jepskogei Kitony was appointed on 9th February 2018 as the Civic Education Coordinator.
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	PFM Act, Art. 137. County Act, 91, 106 (4), Art. 115. Invitations Minutes from meetings in the forums.	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points.	**2**	(a) Participatory Planning and budget forums held on 22 August 2017 in Lelin Campsites evidenced by CGEM/04/015 (b) Mandatory citizen forum held at EMSEA Resource

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
			held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDA. d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.	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. Feedback reports/minutes of meetings where feedback provided to citizens	1-3 met: 1 point.		center hall held on 29TH August 2016as evidenced by CGEM/04/019. (c) Representation did not meet the PFMA requirements. Includes the, no NGO and professional bodies in the list of attendance (d) Structured engagements, with minutes, proposals and attendance lists as evidenced by CGEM/04/012. (e) Twin ECDE Classroom in Chemurgoi ECDE in SOY NORTH Ward was suggested and factored in the budget and other projects in the ADP as prove of factoring in citizens input in the plans as evidenced by CGEM/04/018 (f) COPY of budget for each ward given to each Ward Administrator & Proposed plans in ADP posted in Kaptarakwa Ward as evidenced by CGEM/04/018
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-	Records of citizens engagement meetings on	**Maximum points: 1**	**0**	Discussions on C-APR 2016/17 Captured in the Agenda

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
			APR/implementation status report.	the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is a feedback mechanism in place.	Compliance: 1 point.		however no documents on management response was provided
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: a) County Budget Review and Outlook Paper b) Fiscal Strategy Paper c) Financial statements or annual budget execution report d) Audit reports of financial statements e) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter f) Annual progress reports (C-APR) with core county indicators g) Procurement plans and rewards of contracts h) Annual Capacity & Performance Assessment results i) County citizens'	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	**Maximum points: 5 points** 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points.	**5**	All county core financial materials were published as listed below: i. Published ii. Published iii. Published iv. Published v. Published vi. Published vii. Published viii. Published ix. Published

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
			budget				
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.	**2**	The county published the following bills on their website: a) Gazette notices of Environmental management Act Dated 29th November 2017as evidenced by CGEM/04/017 b) Gazette notice of Supplementary Budget dated 7th March 2018as evidenced by CGEM/04/017 c) Gazette notice of Budget dated 26th June 2018as evidenced by CGEM/04/017 d) Gazettement of the Elgeyo Marakwet county finance bill dated 31st October 2016as evidenced by CGEM/04/017 e) Gazettement of the Elgeyo Marakwet county Emergency Fund bill dated 4th July 2016as evidenced by CGEM/04/017
	Result Area 5. Investment implementation & social and environmental performance **Max score: 20 points.**						
5.1	Output against the plan –	Physical targets as included in the	The % of planned projects (in the ADP) implemented	Sample min 10 larger projects from minimum 3	**Maximum 4 points (6 points in the**	**6**	Below is Implementation progress for 10 projects noted

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
	measures of levels of implementation	annual development plan implemented	in last FY according to completion register of projects *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.	departments/sectors. Points are only provided with 100 % completion against the plan for each project. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	**first two AC&PAs).**[2] More than 90 % implemented: 4 points (6 points in the first two AC&PAs). 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of projects: 0 points will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the		in the completion register in FY2017/18 1) Tomato plant in Kibendo 100% 2) Kabanon/Kapkamak irrigation 100% 3) Sub-county office construction 100% 4) Girl dormitory in Kipchawat VCT 100% 5) Tangul dispensary 100% 6) Turach water project 70% 7) Mogil/Chesewew 95% 8) Maron-Mungwa road 90% 9) Construction and installation of street lights 100% 10) Grading and leveling ofBoroon 100% Thus, the average completion rate of the above 10 projects is 95.5% This is evidenced by CGEM/05/011 The county maintains a comprehensive, accurate register of completed projects and status of all ongoing

[2]As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

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
					overall max is 4 points/6 respectively in the first two AC&PA).		projects.
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).	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports. Compare actual costs of the completed project with original budgeted costs in the ADP/budget.	**Maximum 4 points. (5 points in the first two AC&PAs).** More than 90 % of the projects are executed within +/5 of budgeted costs: 4 points (5 points in the first two AC&PAs) 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	**5**	Deviations of the Actual cost of projects implemented from the budget are listed below: 1. Kapsowar water project (Budget-17,759,030),(Variance 197,465) Deviation=1.68% 2. Twin classroom Construction in Kamariny(Budget-2,200,000),(Variance 0) Deviation=0% 3. Renovation of Muskut Health center(Budget-1,500,000),(Variance 7,000) Deviation= 0.47% 4. Twin classroom in Kapsoiyo(Budget-2,200,000),(Variance 0) Deviation=0% 5. Lameiywo water project (Budget-1,500,000),(Variance 119,140) Deviation=7.94% 6. Rogor cattle dip (Budget-500,000),(Variance 840) Deviation=0.17% 7. OlotKetut water

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
							project(Budget-2,500,000),(Variance 2,500) Deviation= 0.10% 8. Twin classroom construction in Benon(Budget-2,200,000),(Variance 0) Deviation= 0% 9. Murkutwo food security farms (Budget-2,300,000),(Variance100,120) Deviation=4.35% 10. Kabai water project(Budget-1,000,000),(Variance 45,060) Deviation= 4.51% The average deviation on the implementation of the above projects against budget estimates is 2.89%, which is more than 90% of the sampled projects These are evidenced by CGEM/04/008
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	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	**Maximum 3 points (4 points in the first two AC&PAs).** The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of	0	The county did not have a specific line budget for projects that were completed 2-3 years ago.

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
			maintenance budget allocations (sample of min. 5 larger projects).	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.	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.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with the framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 point	**3**	The EIA/EMP Audit reports for the under listed sampled projects were provided: 1) EA for Kibendo ECD In EMSOO 2) EA for Kamagut ECD 3) EA for Kipsambach ECD 4) EA for Koitilial ECD 5) EA for Kapngetik ECD 6) EA for Chemwabul ECD 7) EA for Sambalat ECD 8) EA for Tebbe ECD 9) EA for EWAA ECD 10) EA for Kipkermen ECD These are evidenced by CGEM/05/009
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant **safeguards instruments Prepared**: Environmental and Social Management Plans, Environmental Impact	Sample 5-10 projects	All 100 % of sample done in accordance with the framework for all projects: 2	**2**	a. EIA/EMP for a borehole in Mosop/Metkei/1096 in Arasiet/Tabarei b. EIA/EMP for Mosop/Kapchoru

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
			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 ESIAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.		points 80-99 % of projects: 1 point		c. EIA/EMP for a borehole in Tingwa/Chesube d. EIA/EMP for Iten sports ground e. EIA/EMP for Rogor community water project These are evidenced by **CGEM/05/007**
					Total Maximum Score: 100 points.	82	

5.0 Challenges in the Assessment

It is observed that the County's performance is excellent, at 79%. The County will need to focus on the areas that it did not perform well in order to attract more resources. However, the following were some of the key challenges encountered by the Assessment Team during the process of undertaking the assignment.

- There was an apparent weak linkage between the County Executive and the County Assembly;
- Time needed to undertake the exercise was limited;
- Due to prior engagements, the Team was unable to meet the Governor of the County;
- Due to poor weather, the Assessors could not visit all the projects on schedule;
- Provision of documents took longer since officers/departments were not centralized.

5.1 Observations

Issues raised and respective recommendations made by the individual aspect of assessment, i.e. MACs, MPC, and PMs are provided in the following sections 5.1 to 5.4.

5.2 MAC's

The following observations were made:

The participation agreement and revised capacity building plan signed by the Governor and Count Secretary & NCBF Focal Person were availed

5.3 MPC's Issues

The following observations were made:

- Majority of the MPCs were well performed.

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- 15 steps out of the 25 steps in IFMIS were used in the financial year under review. However, it was noted that in the FY 2018/19 the county was already utilizing all the 25 steps;
- The County's Own Source Revenue decreased by 16% between FY 2015/16 and FY 2016/17;
- Most of the documents needed were available.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- All documents were submitted on time;

- There was verifiable evidence of the existence of County M&E Technical Committee however there were no minutes to indicate that performance reports were discussed;

- The County did not meet the annual targets in its staffing plan.

KRA 4: Civic Educations and Participation

- Civic Education performed well.

KRA 5 Investments and Social Environment Performance

- No Citizens awareness on EMCA Act 2012.

6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	The county's asset register does include assets acquired from the local authorities but there is no evidence of ownership provided.
KRA 2	Planning &M&E	No indication when M & E had been conducted on projects
KRA 3	Human Resource Management	Installations' security could not be seen.
KRA 4	Civic Education	An integrated complaint register for the county should be used at the county headquarters.
KRA 5	Investment implementation & social and environmental performance	EIA/EMP was not prepared for some of the projects undertaken in the county.

7.0 ELGEYO MARAKWET COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	Mr. John Keen	Director of Accounting services	0721430766
2.	Mr. Philip Kiptoo	Head of Accounts	0724466823
3.	Mr. David Chebii	Head of Accounting reporting	0722933446
4.	Mr. Peter Maiyo	Assistant Director Procurement	0721828359
5.	Ms. Pamela Rono	CEC Public service Management	0728113691
6.	Ms. Christine Ng'eno	Director of Human Resource	0723651970
7.	Ms. Valary Chelimo	Human Resource Assistant	0718993911
8.	Ms. Salinah Kipsang	Deputy Director Procurement	0724895179
9.	Ms. Ednah Kiture	Procurement Officer	0727066713
10.	Mr. Philemon Biwott	Deputy Director of Revenue	0720800462
11.	Ms. Judith Adero	Director Revenue	0722259482
12.	Mr. Barsulai Kiptoo	Director Enforcement	0728424550
13.	Mr. Paul Mutua	Director Internal Audit	0722773033
14.	Mr. Barnabas Chemsis	Deputy Director of Internal Audit	b.chemsis@gmail.com
15.	Ms. Faith Rutto	Internal auditor	faitrutto14@gmail.com
16.	Mr. Duncan Kipsang	Budget officer	duncankiplagat@gmail.com
17.	Mr. Hezron Kipsang	Budget officer	lwamba.lwamba@gmail.com
18.	Mr. Michael Sengech	Head of complaints	michaelsengech@gmail.com
19.	Ms. Ivy Kittony	Communications officer	Ivykittony69@gmail.com
20.	Ms. Agnetta Tanui	Civic educator	Agnetta292@gmail.com
21	Mr. Kilimo Rutto	Director Public Participation	0723479057
22.	Mr. Chelimo Suter	Director Environment	0720831082
23.	Mr. James Keitany	Water Officer	Lachansawe@gmail.com

8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES ON ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE COUNTY TREASURY BOARDROOM ON 26TH NOVEMBER 2018 FROM 9:30 AM TO 11:00 AM

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Alex TanuiTolgos	Governor Elgeyo-Marakwet
2. Mr. Wesley Rotich	Deputy Governor Elgeyo-Marakwet
3. Mr. Paul Chemmuttut	County Secretary Elgeyo-Marakwet
4. Mr. Isaac Kamar	C.E.C Finance and Economic Planning
5. Mr. Shadrach Yatich	C.E.C Trade, Culture, and Tourism
6. Ms. Ann Kibosia	C.E.C Agriculture and Irrigation
7. Mr. Abraham Barsosio	C.E.C Water, Lands, Environment, and Climate
8. Mr. Edwin Kisang	C.E.C Education and Technical Training
9. Mr.KipronoChepkok	C.E.C Health and Sanitation
10. Mr. Biwott Kevin	C.E.C Roads, Public Works, and Transport
11. Ms. Anita Kimwatan	C.E.C Youth Sports, ICT and Social Services
12. Dr. Joseph Kiyong	C.E.C Livestock, Fishery and Cooperative
13. Ms. Emmy Kosgei	MD CHEMAWASCO
14. Mr. Chelimo Suter	Director of Environment and Climate Change
15. Mr. Paul Tenoi	Director of Education
16. Mr. Paul Mutua	Director Internal Audit
17. Ms. Judith Adero	Director Revenue

PMS TEAM

NAME	DESIGNATION
1. Mr. WanyoikeKaru	Team Leader
2. Mr. Jamal Farhan	Assessor
3. Ms. Lydia Cheruto	Assessor

MIN: 1/26/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the Governor at 9:30 am, followed by a brief introduction of members present and their respective designations. He also pointed out that the county is committed to the process and instructed each department to offer the PMS team full support.

MIN: 2/26/11/2018: OPENING REMARKS

The CEC Finance and Economic Planning Mr. Isaac Kamar took the opportunity to welcome the PMS team. He then led the introduction of the County team.

MIN: 3/26/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

From PMS team, the Team Leader Mr. Wanyoike Karu thanked the Elgeyo Marakwet County Government for their exceptional hospitality. He further explained the purpose of the teams' visit and the duration of their visit. The team leader then laid down the program schedule for the coming three days.

MIN: 4/26/11/2018: AOB

There was no AOB

MIN: 5/26/11/2018: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 11:00 am after which the PMS team left to start the assessment exercise.

Minutes Prepared by:

Signature: _____ **Date:** _____

1. **Name: Ms.Lydia Cheruto**
   Secretary
   Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ **Date:** _____

1. **Name: Mr.Wanyoike Karu**
   Team Leader
   Prestige Management Solutions Ltd.

Signature: _____ **Date:** _____

2. **Name: Mr. Paul Chemmuttut**
   County Secretary
   County Government of Elgeyo Marakwet

8.2 APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT OF ELGEYO MARAKWET COUNTY HELD AT THE TREASURY BUILDING HALL ON 28TH NOVEMBER, 2018

PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Wesley Rotich	Deputy Governor Elgeyo-Marakwet
2. Mr. Paul Chemmuttut	County Secretary Elgeyo-Marakwet
3. Mr. Isaac Kamar	C.E.C Finance and Economic Planning
4. Mr. Shadrach Yatich	C.E.C Trade, Culture, and Tourism
5. Ms. Ann Kibosia	C.E.C Agriculture and Irrigation
6. Mr. Abraham Barsosio	C.E.C Water, Lands, Environment, and Climate
7. Mr. Edwin Kisang	C.E.C Education and Technical Training
8. Mr. KipronoChepkok	C.E.C Health and Sanitation
9. Mr. Biwott Kevin	C.E.C Roads, Public Works, and Transport
10. Ms. Anita Kimwatan	C.E.C Youth Sports, ICT and Social Services
11. Dr. Joseph Kiyong	C.E.C Livestock, Fishery and Cooperative
12. Mr. Chelimo Suter	Director of Environment and Climate Change
13. Mr. Paul Tenoi	Director of Education
14. Mr. Paul Mutua	Director Internal Audit
15. Ms. Judith Adero	Director Revenue

PRESTIGE MANAGEMENT SOLUTIONS TEAM/KDSP

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farahan	Assessor
3. Ms. Lydia Cheruto	Assessor

AGENDA

1. Statement from the chair (Deputy Governor).
2. Statement from the Team Leader (Prestige Management Solutions)
3. Presentation of assessment findings.
4. AOB

MIN: 1/28/11/2018: STATEMENT FROM THE CHAIR

The meeting was opened with a word of prayer. The Chair relayed the Governor's apology as he was out of the county on official duty. He noted with appreciation the presence of the KDSP assessment team albeit the short period allocated for the exercise and the scope of the task.

He further noted with appreciation the effort made by the county to address challenges in the previous financial year that were successfully dealt with this current year. He also applauded the County staff for tirelessly facilitating the exercise and their diligence in providing the assessment teams with the necessary materials.

MIN 2/28/11/2018 STATEMENT BY TEAM LEADER (PRESTIGE MANAGEMENT SOLUTIONS)

The PMS team leader thanked the teams for their support and cooperation. He further noted gaps existing in various implementing departments. It was reiterated that this assessment exercise was not an audit of the county's financial prudence but rather a review of adherence of processes in the guidelines. However, he stated that the submission of evidence after the exit meeting was not permitted and as such, any submissions would neither be accepted nor influences the outcome of the assessment.

MIN 3/28/11/2018: PRESENTATION OF ASSESSMENT FINDINGS

MIN: 3(a)/28/11/2018: Minimum Access Conditions

Elgeyo Marakwet County has met the conditions stipulated in the Capacity and Performance Framework. These include the participation agreement signed by the County Governor. Upon signing this agreement, the county accepts to receive capacity and performance grants through the National Treasury and by applying best practices, adhere to basic guidelines stipulated as conditions to the grant.

MIN: 3(b)/28/11/2018: Minimum Performance Conditions (MPC)

Regarding the Minimum Performance Conditions, the exercise found the following:

1. **Capacity Building Plan.**

The CB Plan is meant to guide development within the county. It was noted that the CB plan was developed using the appropriate format.

2. **Financial Management.**

Financial propriety in any institution is important and more so, a county government. This MPC reviews the presence of essential financial documents as defined in the PFM Act and their transmission to relevant institutions within a stipulated time frame.

Therefore, the existence of a functional Audit Unit that reviews and advises on matters regarding financial appropriation was established and it was noted that it began performing its role.

It was further noted that the audit report from the office of Auditor General carried a qualified opinion for the FY 2016/17.

Assessment in regards to the Minimum Performance Measures concluded the following:

3. **Planning**

The planning MPC is set to review the guiding principles of capacity development. Each county is required to prepare in timely manner documents like the ADP, CIDP and applicable budgets for their implementation. These documents are to be shared and applied to the development of select CB projects and guide the utilization of resources.
It was noted that there were no significant challenges with regards to the availability of substantive planning documents. In Addition, it was noted that the County had a functional website during the FY under review and as a result, the documents were published and made available to the public through the county website.

4. Investment Menu

With respect to the utilization of funds received within the grant framework, the County has maintained utilization of funds within the guidelines of the investment menu as seen in the KDSP grant implementation report. Elgeyo Marakwet did not qualify for level 2 grants in the FY 2017/18, therefore, guidelines were assessed in relation to the level 1 grant.

5. Procurement

Proper, structured and verifiable procurement procedures are required for the successful implementation of county objectives. In that regard, it was noted that the systems within the procurement department were accessible for assessment and are developed and used in an appropriate manner.

We noted that the county had a consolidated procurement plan for the legislature and the executive.

6. Core Staffing

It was noted that all the key areas and the departments are staffed with qualified personnel and departments have the necessary heads of Units.

7. Environmental& Social Safeguards

The county has maintained a comprehensive list of some of the county projects that have met and adhered to the social and environmental standards of good practice. It was further noted that Elgeyo Marakwet County had an Environmental committee constituted in the financial year 2017/18 and the committee was fully operational.

8. Citizens Complaint System

The county has a designated focal person for handling complaints, a register of complaints and County complaints handling policy. The county also had minutes of meetings informing complaints handling. Furthermore, a log sheet with call records for a functioning helpline was also provided.

MIN: 3(c)/28/11/2018: KEY RESULT AREAS

KRA 1: Public Finance Management

The following was noted in this Key Result Area:

1. 15 steps out of the 25 steps in IFMIS were used in the financial year under review. However, it was noted that in the FY 2018/19 the county was already utilizing all the 25 steps.
2. The County's Own Source Revenue decreased by 16% between FY 2015/16 and FY 2016/17.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

1. There was verifiable evidence of the County M&E Technical Committee. However, there were no minutes to indicate that performance reports were discussed. `

2. Budget allocation for M&E was too small at KES 1,493,000

KRA 3: Human Resource Management

1. No Annual targets for the staffing were computed therefore the targets could not be verified.

KRA 4: Civic Educations and Participation

The County website contains all the required documents.

KRA 5: Investment Implementation &Social and Environmental Performance

The required documentation in this KRA was sufficiently provided.

MIN: 4/28/11/2018: AOB

At the close of this meeting, further feedback from the county team was received. The county team indicated that:

1. The time allocated for the collection of evidence was too short.
2. The County team was satisfied with the results of MPCs
3. The County team was optimistic about performing well in the assessment.

The County team was taken through the MACs and MPCs for signing by the assessment team.

MIN: 5/28/11/2018: CONCLUSION AND ADJOURNMENT

There being no other issues, the meeting was adjourned by the chair at 5.30pm

Minutes Prepared by:

Signature: _____ Date: _____
1. Name: Lydia Cheruto
Team Member
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____
1. Name: Wanyoike Karu
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____
2. Name Mr. Paul Chemmuttut
Designation: County Secretary
County Government of Elgeyo Marakwet

THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

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NAIROBI.