THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

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

ACKNOWLEDGMENT

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

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

We sincerely acknowledge the contribution made by the H.E Salim Mvurya who set the tone for the cooperation and support that we received from all the County Government senior management and staff we interacted with during the assessment exercise and his County Secretary, Mr. Martin M Mwaro who was actively involved throughout the assessment. We also appreciate the efforts made of Mr. Vincent Mbito who was the KDSP focal person and the coordinators of the assessment exercise on behalf of the County Government of Kwale. We would also like to thank all the members of the county executive committee and the Chief Officers for supporting the assessment team.

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

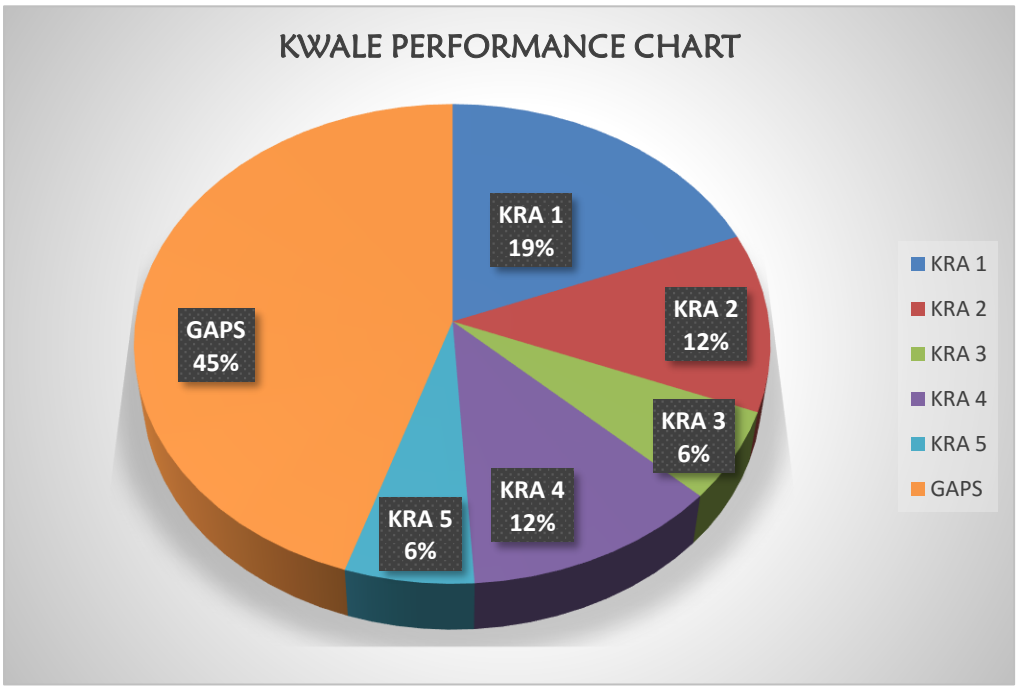
Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

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

ACPA Measures	Outcome
MAC	The County has met 3 MACs
MPC	6 MPCs met MPCs 1, 3 & 5 MPC 5 was not applicable (adherence with investment menu) MPC 3 was about the audit opinion which was adverse hence it was not met.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	19
	KRA 2: Planning, Monitoring and Evaluation	12
	KRA 3: Human Resources Management	06
	KRA 4: Civic Education and Participation	12
	KRA 5: Investment implementation & Social And environmental performance	6
	SCORE OVER 100	55



Achievements

The County Government of Kwale by and large performed well in the area of Public Financial Management, Human Resources Management and Planning, while the areas of Civic Education and Participation did not perform well though they have strictly adhered to the budget calendar set out in the public financial management and also having submitted relevant reports in time and in the manner prescribed by relevant bodies such as the PSASB for the financial reports and the Public Audit Act. The County Government of Kwale equally availed enough documentation in the field of Civic Education and Participation and Environment and Social Safeguards as demonstrated by the way they have carried out enough Civic Education and Participation by the amount of evidence that was provided.

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

Weaknesses

The County Government of Kwale had a number of Key weaknesses that were noted and more specifically in the following areas:-

- Monitoring and Evaluation with respect to establishing and operationalizing an M&E Committee, this is coupled by the lack of staff to manage the workload at the budgeting and planning section.
- There is an absence of county environmental committees in place to Address the issues of KRA III
- Even though the development of the County Annual Progress Reports is to give a status update on projects and to have a dedicated budget for M&E function, the team realized that there is a very skeleton staff in the section.
- Human Resource Management had tremendous strength in terms of the key persons recruited however in terms of placement of the staff the team noted that the statistician is placed in a place other than the budget place.
- In the area of Civic Education and Participation, Investment implementation and Social Environment Performance, the main weakness was the failure to align sufficient documentary evidence during the assessment exercise.
- It was also noted that not all the projects undertaken by the County Government of Kwale are screened for compliance with environmental and social safeguard requirements.

Challenges

1) High turnover of staff that was handling the KDSP Project this was evident as the focal person during the last ACPA was retired and now it is being managed by the Director of Budgeting at the County
2) Inadequate top management sensitization on how the program runs leading to insufficient knowledge on how the funds need to be utilized as per the CB Plan hence leading to delays in funds utilization.
3) Lack of proper coordination in the storage of documents; it was difficult to trace key information that provides documentary evidence as respective departments did not have vital documents at their disposal e.g. environment department could not trace the programs that they have done with EIA.
4) The county assembly was not interested in the assessment since they were presumably busy with other engagements

Areas of Improvement

- Proper communication and coordination among members to enhance teamwork and synergy;
- The internal audit function of the county was not as robust as it is expected to be hence there is a need to rework on its regeneration.
- The county assembly needs to be interested in the assessment since they are stakeholders in the KDSP.
- Encourage top management sensitization on the assessment of the ACPA to enhance adherence to CB Plan;
- Sensitization of all staff in the County on performance appraisal; Performance contracting, job descriptions;
- Preparation of skills and competency framework;
- Setting up a robust M&E Framework and unit; set up Internal Audit Committee & Civic Education Units and
- Training various stakeholders on Project Management to ensure implementation of projects within budget estimates and sensitizing various stakeholders on the need for providing sufficient budget for maintenance of projects after their completion.

2.0 Introduction

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

The Kenya Devolution Support Program (KDSP) was designed on the principles of devolution that recognizes the emerging need to build capacity and deepen incentives

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

During the first two years of devolution, under the NCBF, the national government put in place multiple new laws and policies and systems, rolled out induction training for large numbers of new county staff from different levels of county government, and initiated medium-term capacity initiatives focused on the new counties.
The framework, therefore, provides a set of results and outputs against which capacity building activities at both levels of government, and across multiple government departments and partners are measured. Further, it also provides the basis for a more coherent, well-resourced and coordinated devolution capacity support across multiple government agencies at national and county levels, as well as by other actors.

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

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

2.1 Key Results Areas

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

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

For each of these KRAs, the NCBF-MTI defines both national and county level results, as well as key outputs and activities. The Performance and capacity grants to counties

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

2.2 The Program Development Objective (PDO)

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

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

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

iii) Support the National Capacity Building Framework. The KDSP supports the implementation of the NCBF through a complementary set of activities. Since 2013, both National Government and Development Partners have designed and implemented a range of activities to support the achievement of NCBF results. The program has established mechanisms by;

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

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

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

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

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

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

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:-

a) 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.

b) 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.

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

d) Assessment of key implementation challenges and risks among others

3.3 Sensitization Workshop

a) 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.

b) 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.

1. Entrance Meeting

The consultants held an entry meeting with the County Staff on 26th November 2018 at the Department of Health Boardroom.

The details of the entrance meeting are highlighted in annex 1.

2. Data Administration

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

The consultants used departmental reports and other relevant documentation to see if they complied with underlying laws, regulations which were modeled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation, and assessment guidelines. The team further engaged in action planning (AP) to develop capacity building recommendations.

3. Exit Meeting-Debriefing

The consultants held a debriefing session with the Kwale County team to share key issues identified in the assessment on 28th November 2018.

The details of the entrance meeting are highlighted in annex 2.

Time plan

Activity	26th November 2018	26th November 2018	27th November 2018	28th November 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	AVAILED
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified independently and NOT as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	The County Government of Kwale has developed an updated CB plan for the financial year 2017/18. **REF.DOC CGKW/076/MAC2**

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu		MET	The County Government of Kwale received funds equivalent to Kshs.47, 394,016 Million for the first year of Level 1 funding.
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		NOT MET	The CB Implementation Plan is 42.9 %.

4.2 Minimum Performance Conditions

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	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	**NOT MET**	The County Government of Kwale has NOT complied with MACs.
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with the letter on documentation submitted to the Kenya National Audit Office by **30th September 2017**and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31st October 2017. The FS has to be in an auditable format. MoV: Annual financial	3 months after the closure of the FY (30th of September2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	**MET**	The County Government of Kwale submitted the Financial Statements for FY 2017/18 for all the entities dated 31st October 2018 in an auditable format. **REF.DOC CGKW/019/MPC2**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports cannot be with a disclaimer or adverse opinion (increased demands) – no exceptions As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	**NOT MET**	The Audit opinion for the executive for the FY 2016/17 is an adverse
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.		**MET**	The County Government of Kwale has provided the following to support their evidence:- **1.** The County Government of Kwale has published the CIDP 2013-2017. **REF.DOC CGKW/009/MPC4** **2.** The County Government of Kwale has published the Annual Development Plan for the financial year 2017/18 dated 1st September 2016. **REF.DOC CGKW/011/MPC4** **3.** The County Government of Kwale has published the

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					approved Budget for the FY 2017/18 as evidenced by Document No. CGKW/001, this includes the forwarding letters to the assembly. **REF.DOC CGKW/001/MPC4**
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga,Kajiado, Garissa and Mandera	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Project proposals for use of FY 2017-18 Level 2 grants[1]) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. MoV: Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)	Please have the list of 13 counties that qualified for level -2 grant N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19	**N/A**	The County Government of Kwale did not qualify for level two Grants for the FY 2017/18 hence not subject to assessment of this indicator.

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		Review budget progress reports submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18. MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.	The situation during FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed and was updated. (Emphasis should be on the Executive procurement plan 17/18)	**MET**	The County Government of Kwale has provided the following to support this indicator:- • The County Government of Kwale has provided an updated consolidated procurement plan for the executive. **REF.DOC CGKW/036/MPC6** • In terms of capacity, there is the ability to ensure sufficient capacity to handle discretionary funds, this is evidenced by the deployment of a specific Director of Procurement in charge with an additional staff comprising of 18 officers working under a different section in the procurement section. • The team checked up the sectorial procurement plans against the sector budget and was convinced that it encompasses the needed projects and far still it adheres with procurement procedures and guidelines.

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					• The team also noted that when the budget is revised the procurement plan for the executive is amended to factor in the revisions.
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place: • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer MoV: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff **acting** in positions may also fulfill the conditions if	At the point of time for the ACPA.	**MET**	The County Government of Kwale has the following documents in place:- • Staff organogram and Generic Organization and Grading structures for County Governments. **REF.DOC CGKW/046/MPC7** • The County Government of Kwale has provided for the schemes of service to review the qualifications of staff against pre-determined job requirements schemes of service and website reviews and guided by the customized salaries and remuneration commission. **REF.DOC CGKW/047/MPC7** • The County Government of Kwale has provided for Job descriptions, interview and sample checks which were

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		they comply with the qualifications required in the schemes of service.			verified in Job advertisements, personal file reviews, and schemes of service and website reviews and guided by the customized salaries and remuneration commission as evidenced in the appointment letters. The County Government of Kwale has provided the following key staff: • Accountant-Mr. Vincent ChirimaMbito. Letter of Appointment dated 22nd October, 2013Ref No. CG/KWL/FINANCE/ST.1/1/ (1) His qualifications are His qualifications are MBA Finance. Diploma in Business Education, ICPAK Member. **REF.DOC CGKW/040/MPC7** • Procurement officer - Mr. Abdalah Mohammed Maningi Omar. Letter of Appointment dated 22nd October 2013 Ref No. CG/KWL/FINANCE/ST.1/1/ (2) His qualifications are Bachelors of procurement and supply chain management. **REF.DOC -CGKW/042/MPC7**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
					• Forest Officer Mr. MuleiNguiSyala, Letter of Appointment dated 4th January 2018 Ref No. CG/KWL/1/45 Vol.1/. Letter of Promotion dated 30th May 2017 Ref No.19920014697 and signed by Martin Mwaro– the County Secretary to oversee social safeguards for the county **REF.DOC CGKW/043/MPC7** **REF.DOC CGKW/044/MPC7** • Monitoring and Evaluation officer- Mr. Francis OdhiamboNdiege Letter of Appointment dated 4th September 2017 Ref No. 20150030863. His qualifications are Technical Degree in Forestry with a Major in Industrial Forest Management and minor in Biodiversity Conservation. **REF.DOC CGKW/045/MPC7**
Environmental and social Safeguards					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e.	To ensure that there is a mechanism and capacity to screen environmental and	1. Counties endorse, ratify and comply with an environmental and social management system to	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts	**MET**	1) The County Government of Kwale has endorsed and ratified the environmental and social management

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)	**guide investments** (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents. 2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents. 3. All proposed investments are **screened*** against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 4. ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific	from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual (pg).		system to guide investments within the county through the adoption of the National Framework. However, the County Government of Kwale did not provide evidence to support the indicator. 2) All proposed investments presented in Kwale County are screened against environmental and social criteria/checklist. They also have put in place safeguards and instruments prepared. The County provided the following projects as evidence of the same: ▪ Proposed Fresh Produce Wholesale Market at Kombani, Kwale County **REF.DOC CGKW/099/MPC8** ▪ Proposed Kiwambale Borehole, Lungalunga sub-county, Kwale County. **REF.DOC CGKW/100/MPC8** ▪ Proposed Mbuluni Borehole, Kinango Sub-County, KwaleCounty **REF.DOC**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts. MOV: • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed[2] 5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). MoV: Evidence of			**CGKW/101/MPC8** ▪ Proposed Maendeleo Borehole Kinango Sub-County, Kwale County **REF.DOC CGKW/108/MPC8** ▪ Proposed Nyango Borehole Kinango Sub-County, Kwale County as evidenced in Document No. CGKW/103. **REF.DOC CGKW/103/MPC8** 3) The County Government of Kwale has not prepared any relevant RAP (Resettlement Action Plan) for all investments with any displacement; this is because since the county came to the place they have not undertaken any project that requires people to be resettled. 4) The County Government of Kwale has established a County Environment Committee that has been gazetted. **REF.DOC - CGKW/074/MPC8** **REF.DOC - CGKW/107/MPC8**

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		gazettement for the appointment of members and meeting minutes.			
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	Established an Operational Complaints Handling System including: • Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). MoV: Proof of formal establishment and operations of complaints handling system (more than half of the below): • formal designation of responsible persons and their functions in complaints handling () • standards, guidelines or service charters that regulate how complaints are handled • register(s) of complaints and actions taken on them	At the point of time for the ACPA.	**MET**	The County Government of Kwale has Established an Operational Complaints Handling System which includes the following: - The County Government of Kwale has a formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems and an up to date complaints and grievance committee. **REF.DOC CGKW/028/MPC9** There exists a Focal Point person known as Mr. Juma Chidzangi Gwidi. The verification found the following:- There is the formal designation of responsible persons and their functions in complaints handling ran by the Civic Education & Public Participation Department. **REF.DOC**

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		• Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. • Reports/communication to management on complaints handled • Evidence of a feedback mechanism to the complainant on the progress of complaint. *See also County Government Act Art. 15 and 88 (1)*			**CGKW/028/MPC9** The team found county standards, guidelines that regulate how complaints are and resolution of public complaints. **REF.DOC** **CGKW/096/MPC9** The team found a register(s) of complaints and actions taken on them and a sample of the same is evidenced in Document. **REF.DOC** **CGKW/035/MPC9** The team found minutes of meetings whether confirmed or otherwise in which complaints handling are discussed within the internal framework for handling complaints. **REF.DOC** **CGKW/083/MPC9** The team did not find reports or communication to management on complaints handled and the report of its handling. The team did not find evidence of a feedback mechanism to the complainant on the progress of complaint.

4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
A.	KRA 1: Public Financial Management; Maximum 30 points available						
(a).	*Strengthened budget formulation, resource mobilization, and allocation*						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	2	a) The County Government of Kwale has prepared a duly approved annual budget for the FY 2017/18 was program based. **REF.DOC CGKW/001/KRA1.1**
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.			The County Government of Kwale has its Budget for the FY 2017/18 developed using the IFMIS Hyperion module; **REF.DOC CGKW/002/KRA1.1**
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved:	PFM Act, art 128, 129, 131. Review file copy of circular as issued, and check that a	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points	3	The County Government prepared a Budget Circular for all government entities through Circular No. 1/2016

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed 31st August 2016;	sample of entities received it by end August.	If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.		by 5th August 2016 and the circular. **REF.DOC CGKW/003/KRA1.2**
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.			The County also submitted a budget estimate for the FY 2017/18 to the County Assembly on 30th June 2017. **REF.DOC CGKW/007/KRA1.1**
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28thFeb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			The County Government of Kwale prepared a County fiscal strategy paper (FSP) for 2017/18 FY submitted on 9th February 2017 to the County Assembly. **REF.DOC CGKW/006/KRA1.1**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			d) CEC member for finance submits budget estimates to county assembly by 30th April latest.	Check file copy for evidence of when estimates were submitted to assembly.			The County also submitted a budget estimate for the FY 2017/18 to the County assembly on 24th August 2017. **REF.DOC CGKW/003/KRA1.1**
			e) County assembly passes a budget with or without amendments by 30th June latest. 2017 **CHECKLIST** **Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature& executive; The process runs from Aug 2016-june 2017**	Review evidence that budget was passed by the assembly by 30th June			a) The County also submitted a budget estimate for the FY 2017/18 to the County Assembly on 30th June 2017. **REF.DOC CGKW/007/KRA1.1**
1.3		The credibility of budget	a) Aggregate expenditure out-turn compared to original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18	**Max. 4 points. (either – or +)** a): If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.	2	a) Under the component of aggregate expenditure - The approved budget for the FY 2017/18 for the executive and the assembly was Kshs. **9,710,703,780** and its Aggregate consolidated expenditure for the executive and the assembly were **Kshs.**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							6,833,590,887.00 which translates **73%** utilization variance of the Financial Statement for the FY 2017/18 page 36 for the assembly of the Consolidated Financial Statement. **REF.DOC CGKW/077/KRA1.13**
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist Quarterly Budget Progress Reports + refer to the PFM Act	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls	Ad b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.		The average deviation in Expenditure composition for each sector and the original approved budget allocations is 10%
(b).	*Revenue Enhancement*						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	2	The County has an automated revenue collection system in place through immediate banking through Kenya Commercial Bank for Land Rates, Single Business Permit, CESS, Business, Advertisement, Agriculture and Billboards, parking fees,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Survey among others. The team noted that the county had collected the following revenues:-2016/17 was Kshs. 665,877,135.61 and 2017/18 were Kshs. 503,780,319.54 and the team noted that all the revenues are automated 100% others. **REF.DOC CGKW/074/KRA1.4**
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	**Max. 1 point.** If the increase is more than 10 %: 1 point.	0	The County Government of Kwale's Own Source Revenue for the FY 2015/16 was **Kshs. 228,500, 566** 2016/17 was**Kshs.221, 011,186**2017/18 was **Kshs.226, 210,459**as per evidence in Document No. CGKW/014which represents a decrease of **Kshs. 7,489,380** which is equivalent to a percentage decrease of 3.28%.
(c).	***Enhanced capacity of counties on execution (including procurement), accounting and reporting***						
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format	Review File copies/records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review	**Max. 2 points.** (a & b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time	2	i. **1st Quarter**the County Government of Kwale submitted its first-quarter report on 18th October 2017 and received at the in The National Treasury

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same.	only; not published: 1 point.		on 21st October 2017, Controller of Budget on 13th October 2017 and the Commissioner of Revenue Allocation on 13th October 2017. **REF.DOC CGKW/015/KRA1.6** ii. **2nd Quarter** the County Government of Kwale submitted its second-quarter report on 20th January 2018 and received at the in The National Treasury on 22nd January 2018, Controller of Budget on 11th January 2018 and the Commissioner of Revenue Allocation on 11th January 2018. **REF.DOC CGKW/016/KRA1.6** iii. **3rd Quarter** the County Government of Kwale submitted its third-quarter report on 27th April 2018 and received at the in The National Treasury on 27th April

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							2018, Controller of Budget on 8th April 2018 and the Commissioner of Revenue Allocation on 8th April 2018. **REF.DOC CGKW/017/KRA1.6** v. **4thQuarter**the County Government of Kwale submitted its fourth-quarter report on 31st August 2018 and received at the in The National Treasury on 31st August, 2018, Controller of Budget on 30th July 2018 and the Commissioner of Revenue Allocation on 30th July 2018. **REF.DOC CGKW/018/KRA1.6**
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial	**Max. 1 point.** All requirements met: 1 point	1	The County Government of Kwale has the Financial Statements for the FY 2017/18 for the executive, was prepared in IPSAS format

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			of outstanding payments, an appendix with fixed assets register.	Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)			
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes):	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	**Max. 2 points.** If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	0	No monthly statements availed

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger.				
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year. Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	Review assets register and sample a few assets to ensure accuracy. N.B. in first self-assessment, assets register to need only to contain assets acquired by county governments since their establishment. From Second year onwards: register must include all assets, including those inherited from Local Authorities and National Ministries	**Max. 1 point.** Consolidated registers are up-to-date: (can be electronic or manual) 1 point.	0	The County Government of Kwale does not have an up-to-date Assets Register last updated in August 2018.
(d).	*Audit*						
1.10.	**Internal audit**	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	**Max. 1 point.** 4 quarterly audit reports 2017/18 submitted in the previous FY: 1 point.	0	The County Government of Kwale does not have an Internal Audit Committee in place but the process to set up the same is underway.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit 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.	0	The County Government of Kwale does not have an Internal Audit Committee in place but the process to set up the same is underway as evidenced in Document No. CGKW/082/1.11. Therefore, there was no proof adduced to show how adjudication of Audit Issues.
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	**Max. 2 points** Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point	**0**	The total value of audit queries in 2016/17 is **Kshs 2,029,722,545.41** while the expenditure for the financial year 2016/17 is **Kshs 2,193,565,034.00**this translates to a variance of **Kshs163, 842,488.59**equivalent to **7.47 %** which is a percentage of total expenditure.
1.13		Reduction of audit queries	The county has reduced the value of the audit	Review audit reports from OAG from the last two	**Max. 1 point.** Audit queries (in terms	1	The total value of audit queries in 2016/17 is

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	audits.	of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.		**2,029,722,545.41**while the Total Value of Queries in 2015/16 **Kshs7,935,274,646.26** which is a variance of**Kshs 5,905,552,100.80** which a reduction of **74.26 %**
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	**Max. 1 point.** Tabling of the audit report and evidence of follow-up: **1 point.**	1	The County Government of Kwale has submitted their external audit reports within the required period to the legislative scrutiny of the evidence that audit queries are addressed. This was established by the letter to the county assembly dated 5th November 2018. **REF.DOC CGKW/024/KRA1.14**
(e).	*Procurement*						
1.15	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & notes that one will have to visit different officers depending on the procurement stage)	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	**Max. 6 points.** a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	1	The County Government of Kwale follows only 15 IFMIS e-procurement steps by the printing of the final copy of the Local Purchase Order. **REF.DOC CGKW/115/KRA1.15**

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			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point**	1	The County Government of Kwale provided proof of Submission of procurement reports are submitted to PPRA. **REF.DOC CGKW/005/KRA1.15**
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point.**	1	a) In terms of adherence with procurement thresholds and procurement methods for type/size of procurement, the team did a sample of ten types of procurements as under. **1. Supply and Delivery of Point of Sale Devices** Ref: CGK/FEC/542/2017 - 2018 The requisition was done by the Department of Finance. Tender Invitation by Daily Nation Newspaper Advertisement on 24/3/2018. Tender Opening Minutes done on 9th April 2018. Evaluation Report prepared and signed on9th April 2018. The total amount was Kshs. **13,844,945** **2. Proposed renovation and**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							extension of Majoreni fish market. Ref: CGK/ALF/502/2017 – 2018 Requisition by Kiogora Martin- county director Department of Agriculture. Tender Invitation by Daily Nation Newspaper Advertisement on 2/3/2018.Evaluation Report prepared and signed on 19th March 2018. The total amount was Kshs.7,996,616.00 **3. Proposed Construction of a 4 Door VIP Latrine at Kombani Market** Ref: CGK/904/TED/2017 – 2018. Invitation on to quote done on the 16th May 2018. Minutes for opening done on 22nd May 2018. Minutes for evaluation done on 23rd May 2018. The total amount was Kshs.1,398,000 **4. Supply & Delivery of Blood Bank Equipment** Ref: CGK/717/HS/2017 - 2018 Requisition by Salim Kobo-

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							County Laboratory Coordinator. Tender Invitation by Standard Newspaper Advertisement on 9/3/2018. Evaluation Report prepared and signed on 5th April 2018. The total amount was Kshs. 11,932,000. **5. Proposed Improvement of Kombani- Chizdumu-Mabriva Road** Ref: CGK/6445/WSIPW/2017 -2018 Requisition by Albert Mwatiri- Works Officer-Road. Invitation on to quote done on the 20th to 21st February 2018 Minutes for opening done on 2nd March, 2018. Minutes for evaluation done on 15th March 2018. The total amount was Kshs. 2,000,000. **6. Proposed Construction of Bumburi Dispensary in Mackinnon Ward** Ref: CGK/717/HS/2017 - 2018 Requisition by Said –Project Liaison Officer. Tender Invitation done on the

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							County Website on 20/12/2017. Tender Opening Minutes done on 15th January 2018. Evaluation Report prepared and signed on 22nd January 2018. The total amount was Kshs. 5,661,031. **7. Proposed Rehabilitation of Makombe- Tiliani Pipeline in Ndzombo Ward** Ref: CGK/408/WISPW/2017 - 2018 Requisition by Dan Kibuchi- Assistant Water Engineer. Tender Invitation done through Daily Nation on 16/1/2018. Tender Opening Minutes done on31stJanuary, 2018. Evaluation Report prepared and signed on 9th February,2018. The total amount was Kshs.9, 800,044. **8. Proposed Construction of Muyugutu ECD** Ref: CGK/316/EDU/2017 - 2018 Requisition by AbdallaBilashaka- Director

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Road. Tender Invitation done on the County Website on 29/1/2018. Tender Opening Minutes done on 7th February 2018. Evaluation Report prepared and signed on 28th February 2018. The total amount was Kshs.5, 200,000. **9. Proposed Rehabilitation of Waa- Makondeni Road in Waa- Ngombeni Ward** Ref: CGK/254/WISPW/2017 - 2018 Requisition on 29th November, 2017 by Salim Mlatso- Civil Works Engineer. Tender Invitation done through The Star and the Standard on 08/12/2017. Tender Opening Minutes done on27th December 2017. Evaluation Report prepared and signed on22nd January 2018. The total amount was Kshs.7,717, 000. **10. Proposed Improvement of Marere- Godoni- Kwale Water Supply**

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							System Ref: CGK/461/WISPW/2017 - 2018 Requisition on 28th January 2018 by Dan Kibuchi- Water Engineer. Tender Invitation done through The Star on 07/2/2018. Tender Opening Minutes done on 22nd February 2018. Evaluation Report prepared and signed on 28th February 2018. The total amount of 52, 487,912.
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	Every sector stores its own Procurement Files in different offices which are overseen by the procurement officers stationed in each department.
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: **1 point**	1	Kwale County government provided availed Completed evaluation reports, **1) Supply and Delivery of Point of Sale Devices** Ref: CGK/FEC/542/2017 - 2018 Requisition done by the Department of Finance.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Tender Invitation by Daily Nation Newspaper Advertisement on 24/3/2018. Evaluation Report prepared and signed on9th April 2018. The total amount was Kshs. **13,844,945** 2 **Proposed renovation and extension of Majoreni fish market.** Ref: CGK/ALF/502/2017 - 2018 Requisition by Kiogora Martin- county director Department of Agriculture. Tender Invitation by Daily Nation Newspaper Advertisement on 2/3/2018. Evaluation Report prepared and signed on 19th March 2018. The total amount was Kshs.7,996,616.00 3 **Proposed Construction of a 4 Door VIP Latrine at Kombani Market** Ref: CGK/904/TED/2017 - 2018 Minutes for opening done on 22nd May 2018.Minutes for evaluation done on 23rd May

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							2018.Professional Opinion issued on 15th June 2018. The total amount was Kshs.1,398,000 4 **Proposed Rehabilitation of Waa- Makondeni Road in Waa- Ngombeni Ward** Ref: CGK/254/WISPW/2017 - 2018 Requisition on 29thNovermber, 2017 by Salim Mlatso- Civil Works Engineer. Tender Invitation done through The Star and the Standard on 08/12/2017. Tender Opening Minutes done on27th December 2017. Evaluation Report prepared and signed on22nd January 2018. The total amount was Kshs.7, 717, 000. 5 **Proposed Improvement of Marere- Godoni- Kwale Water Supply System** Ref: CGK/461/WISPW/2017 - 2018 Requisition on 28thJnauray, 2018 by Dan Kibuchi- Water

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Engineer. Tender Invitation done through The Star on 07/2/2018. Tender Opening Minutes done on 22nd February 2018. Evaluation Report prepared and signed on 28th February 2018. The total amount of 52, 487,912.
B	**Key Result Area 2: Planning and M&E** **Max score: (tentative 20 points)**						
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. (organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of appointment) c) Budget is dedicated for both planning and M&E(check either departmental /consolidated budget)	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	2	a. The County Government of Kwale does not have the Organogram for the M & E Department. b. Planning Officer – Mr. Athman Ali Mwatunza. Letter of Appointment dated 22th October 2013 Ref No. CG/KWL/FINANCE/ST.1/1/(3) His qualifications are Bachelors of Arts. **REF.DOC CGKW/039/KRA2.1** • M&E Officer is known as Mr. Francis OdhiamboNdiege Letter of Appointment dated 4th September 2017 Ref No. 20150030863 and His qualifications are Technical

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Degree in Forestry with a Major in Industrial Forest Management and minor in Biodiversity Conservation. **REF.DOC CGKW/045/KRA2.1** c. The County Government of Kwale has a budget for M&E equivalent to **Kshs 6,000,000** on page 25 of the PPB. **REF.DOC CGKW/001/KRA2.1**
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings). Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	**Maximum: 1 point** Compliance: **1 point.**	0	a) The County Government of Kwale does not have a County M&E Committee but is in the process of setting up the same. However, the County Government of Kwale has held a various meeting.
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7). Compare annual financing requirement with the total	**Maximum: 3 points** 1 point compliance with each of the issues a,b,c A: **1 point** B: **1 point** C: **1 point**	3	A) CIDP: adheres to structure of CIDP guidelines issued by MoDA B) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			indicators included; c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	resource envelope for the current year.			included C)ADP financing =6,706,068,323 Total county revenue FY 2016/17=6,207,555,398 Annual financing requirement for full implementation of CIDP WAS 108% HENCE IT does not exceed 200% of the previous FY total county revenue.
2.4		ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed). b) ADP contains issues mentioned in the PFM Act 126,1, number A-H	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	**Maximum: 4 points** 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.	**4**	a) The duly prepared ADP for the County of Kwale was submitted to the County Assembly on 1st September 2016. b) The ADP meets all the requirements outlined in the PFM act.
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) **The total costing of the**	**Maximum: 2 points** Linkages and within the ceiling: 2 points	2	The team of assessors looked at the following 10 Projects implemented by the CGKW in 2017/2018 that were linked to the ADP, original CIDP, and County Budgets. This is exemplified by the

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				ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.			following sampled projects: 1) Construction of Twin staff house Mazera. Page 75 of 2013/2017 CIDP, Page 89 of 2017/18 ADP and 85 in the 2017/18 Budget. 2) Kinarini ECDE- Ministry of Education. Page 84 of 2013/2017 CIDP, Page 90 of 2017/18 ADP and page 82 in the budget. 3) Lukore Youth Polytechnic- Page 84 of 2013/2017 CIDP, Page 86 of 2017/18 ADP and page 89 in the budget. 4) Mwabungo Youth Polytechnic Twin Workshop. Page 84 of 2013/2017 CIDP, Page 86 of 2017/18 ADP and page 89 in the budget. 5) Construction of Mlalani ECDE. Page 84 of 2013/2017 CIDP, Page 91 of 2017/18 ADP and page 83 in the budget. 6) Construction of ATC Multipurpose Hall. Page 73 of 2013/2017 CIDP, Page 82 of 2017/18 ADP

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							and page 73 in the budget. 7) Rehabilitation of Mwandimu Youth Polytechnic Twin Workshop. Page 84 of 2013/2017 CIDP, Page 86 of 2017/18 ADP and page 91 in the budget. 8) Construction of Twi staff house at Zigira. Page 75 of 2013/2017 CIDP, Page 101 of 2017/18 ADP and page 85 in the budget. 9) Purchase of Generator at Kinango Hospital. Page 75 of 2013/2017 CIDP, Page 99 of 2017/18 ADP and page 85 in the budget. 10) Construction of Ukunda Youth Polytechnic Administration Block. Page 84 of 2013/2017 CIDP, Page 87 of 2017/18 ADP and page 89 in the budget.
2.5	Monitoring and Evaluation systems in place and used, with	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by	Check approved C-APR document for the date of submission.	**Maximum: 5 points.** a) C-APR produced =	0	a) The County Government of Kwale does not have a C-APRn either does it have an

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	feedback to plans		September 1 c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)	Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	2 points b) C-APR produced by the end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		Annual Status report. b) Since the County Government of Kwale does not have a C-APR, it was not subject to the time regulations in place. c) The County Government of Kwale having not provided a C-APR,
2.6		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis. eg. flagship project, wide outreach, has full impact assessment reports, mid-term reviews etc.,)	Review evaluation reports for at least 3 large projects.	**Maximum: 1 point.** Evaluation is done for at least three large projects: 1 point.	1	The County Government of Kwale has an Evaluation Report of completion of major CIDP projects conducted for the FY 2017/18 which was done internally. **REF.DOC CGKW/085/KRA2.7** 1) Construction of Twin staff house Mazera.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							2) Kinarini ECDE- Ministry of Education. 3) Lukore Youth Polytechnic-
2.7		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR 2016/17 informing ADP 17/18 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	0	The County Government of Kwale's ADP and budget are not informed by the C-APR as the same did not exist at the time of assessment.
C	**Key Result Area 3: Human Resource Management** **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	Review approved staffing plan Review capacity Building Assessment / CARPS report *In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).* Targets met within +/- 10 %. Check for Letters, minutes	**Maximum 3 points:** First self-assessment: a = 2 points, b = 1 point c= NA. *Future ACPAs:* *a=1 point,* *b = 1 point,* *c = 1 point*	2	a) The County Government of Kwale has approved staffing plans with annual targets for all departments in place through the County Governments Joint Capacity Assessment and Rationalization Report as well as the County Public Service Board Annual Report. **REF.DOC CGKW/048/KRA3.1** **REF.DOC CGKW/049/KRA3.1** **b)** The County Government of Kwale has clear evidence that the

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							staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure as conducted by the Capacity Assessment Report prepared by the County Government **REF.DOC CGKW/040/KRA3.1** c) The County Government of Kwale has annual targets in the staffing plan but there was no evidence adduced to show that the same has been met.
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;* *future ACPAs: all staff (sample check))* b) Skills and competency frameworks in place and Job descriptions adhere to	Review job descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review appointment, recruitment and promotion records	**Maximum score: 4 points** All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	2	a) The County Government of Kwale has not demonstrated to have clear job descriptions and specification adopted from the National framework. • The County Government of Kwale has provided for Job descriptions, interview and sample checks which were verified in Job advertisements, personal file reviews, and schemes of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			these First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;* *future ACPAs: all staff (sample check))* c) Accurate recruitment, appointment and promotion records available				service and website reviews and guided by the customized salaries and remuneration commission. There was an accurate recruitment process that is adhered to, appointments and promotion records are well kept and the team could find a systematic order in which members of staff are recruited, appointed and promoted in the county.
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	**Maximum score: 5 points.**[3] a) Staff appraisal for all staff in place: **1 point**. (If staff appraisal for	1	a) The County Government of Kwale has demonstrated to be having a departmental staff appraisal processes as exhibited in the staff appraisal forms for TurufuJuma P/No. 2016007514 as per evidence Document No. CGKW/067/3.3, Sofia Mwaka P/No. 20140031741 as per evidence Document No. CGKW/068/3.3 and Said Kalimbo P/No. 20140031750 **REF.DOC CGKW/069/KRA3.2**

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

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							The County Government of Kwale has demonstrated that its recruitment process is open to all as per the advertisements to the press and the website **REF.DOC-GKW/072/KRA3.3**
			b)Performance contracts developed and operationalized for CEC Members, Cos and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: **1 point** Performance Contracts in place for the level below Chief Officers: **1 point**	0	The County Government of Kwale does not have performance contracts in place for the County Government of Kwale of 2013 – 2017.
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: **1 point**	0	The County Government of Kwale provided proof of service re-engineering undertaken through the Revenue Management System through a Report. **REF.DOC CGKW/070/KRA3.3**
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point	1	The County Government of Kwale has undertaken RRI in the purchase of Point of Sale Devices from December 2015 to February 2016 targeting efficient collection of revenue.

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							REF.DOC CGKW/071/KRA3.3
D	Key Result Area 4: Civic Education and Participation - *A citizenry that more actively participated in county governance affairs of the society* Max score: 18 points						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly	County Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met	**Maximum 3 points.** CEU fully established with all milestones (a)-(e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	2	a) The County Government has formed a CE unit under the Department of Social Services and Talent Development. **REF.DOC CGKW/026/KRA4.1** b) The County Government of Kwale has a designated budget for Civic Education and Public Participation for the FY 2017/18 under Community Development/ Culture & Talent Management. **REF.DOC CGKW/027/KRA4.1** c) The County Government does have officers dedicated to the Civic Education. **REF.DOC CGKW/028/KRA4.1**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							d) The County Government of Kwale does not have a tailor-made Curriculum but adopts the MoDA framework as appropriate. The County Government uses public barazas as evidenced in Document No. CGKW/077/KRA4.3, townhall meetings as evidenced in Document No. CGKW/078, meetings at the ward level towards Civic Education as evidenced in Document No. CGKW/079/KRA4.3 as well as Radio Announcements, Facebook, and Whatsapp. The team was able to sample photographs taken during a public baraza**REF.DOC CGKW/079/KRA4.1**
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc.	**Maximum 2 points.** Roll out of minimum 5 civic education activities: 2 points.	2	The County Government has put the following programs for Civic Education in place as follows: a. Kwale County Youth Empowerment & Election Programme County

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				Needs to be clearly described and documented in a report(s) as a condition for availing points on this.			Programme held on the 21st May 2018 to 31st May 2018 March 2018 in various wards and a report compiled on 31st May 2018. **REF.DOC CGKW/029/KRA4.2** b. Village Savings & Loans Association (VSLA) Programme Meeting held on the 29th May 2017 at the Ukunda Showgrounds. **REF.DOC CGKW/030/KRA4.2** c. Social Services & Talent Management & Sautiya Wanawake Organization on GBV Public Participation Programme held between 14thand 17th May 2018. **REF.DOC CGKW/031/KRA4.2** d. Sensitization Forum on Drugs & Substance Abuse held on 16th April 2018 at Kombani.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							REF.DOC CGKW/086/KRA4.2 e. Civic Education Meeting conducted by Kwea Organization at Taru Boys High School on 2nd June 2018. **REF.DOC CGKW/087/KRA4.2**
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	**Maximum 2 points.** a) Compliance: **1 point.** b): Compliance: **1 point.**	2	a) The County Government of Kwale has operational systems for access to information/ communication framework in place, such as the County website, Notice boards, Public Television displays as well as Social Media platforms. **REF.DOC CGKW/085/KRA4.3** b) The County Government of Kwale has provided evidence to show that public information is published in the Daily Newspapers e.g. tenders and invitation to public participation.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							REF.DOC CGKW/086/KRA4.3
			b) Counties have designated officer in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)		1	The County Government has Counties has designated officers in place dedicated towards public engagement. REF.DOC CGKW/098/KRA4.3
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that representation requirement were met. Review materials used to structure meetings	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	2	a) The County Government of Kwale showed evidence of Participatory planning in budget forums as evidenced in Budget Training held from 6th to 24th December, 2016at village unit level, and a comprehensive report was prepared. REF.DOC CGKW/031/KRA4.4 b) The County Government of Kwale

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			stakeholder mapping in public participation guidelines issued by MoDP.eg. lists of attendance have the governor, CECs, NGOs, Professional bodies etc d) Evidence that forums are structured (not just unstructured 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.	Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens			provided proof that it held mandatory citizen engagement in the respective county wards while developing the CIDP 2018-2022. **REF.DOC CGKW/087/KRA4.4** c) The County Government of Kwale provided proof that it held mandatory citizen engagement in the respective county wards while developing the CIDP 2018-2022. **REF.DOC CGKWW/032/KRA4.4** d) The County Government of Kwale provided proof that it held mandatory citizen engagement in the respective county wards while developing the ADP 2017/18. **REF.DOC CGKW/033/KRA4.4** e) Appointment of Mandatory Citizen

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Engagement of representation of stakeholders met the requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines as issued by MoDA **REF.DOC CGKW/088/KRA4.4** f) The County Government of Kwale did not provide evidence that forums are structured according to the different sectors e.g. health, education. g) There was no evidence adduced to show input from the citizens to the plans, through a Validation of Public Views Report. h) There was no proof of feedback to citizens on how proposals have been handled and issued addressed.
4.5.		Citizens' feed back	Citizens' feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from	**Maximum points: 1** Compliance: 1 point.	0	The County Government of Kwale did not provide to the team evidence of publishing the C-APR. Therefore, the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).			team was unable to establish that the C-APR has been informed by the need of the residents of Kwale. Additionally, there was no proof that members of the public were involved or contributed in the preparation of the planning document by way of minutes provided and/or attendance list and the citizen's feedback.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28th feb 2018 passed by the county assembly iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget	PFM Act sec 131. County Act, sec. 91. Review county web-page to see if copies of each document are available at the time of self-assessment *(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)*	**Maximum points: 5 points** 9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.	1	The County Government of Kwale in their website www.kwalecountygov.com, had 2 documents published online

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. within the FY 2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	**Maximum 2 points** Compliance: 2 points.	2	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation. Some of the bills published in the website www.kwalecountygov.com include; • The Kwale County Finance Bill, 2018 • The Kwale County

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Physical Planning Bill
E	**Result Area 5. Investment implementation & social and environmental performance** **Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)**						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects (quarterly project reports, certificate of completion) *Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final 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	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled projects. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	**Maximum 4 points (6 points in the first two AC&PAs)** More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 points. 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	6	The County Government of Kwale has implemented the underlined planned projects within the ADP as follows: 1) Construction of Twin staff house Mazera. =100% completion rate 2) Kinarini ECDE- Ministry of Education. 100% completion rate 3) Lukore Youth Polytechnic- Page 84 of 2013/2017 CIDP, =100% completion rate 4) Mwabungo Youth Polytechnic Twin Workshop. =100% completion rate 5) Construction of Mlalani ECDE. =100%

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			larger projects are made and weighted according to the size.		comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		completion rate 6) Construction of ATC Multipurpose Hall. =100% completion rate 7) Rehabilitation of Mwandimu Youth Polytechnic Twin Workshop. =100% completion rate 8) Construction of Twi staff house at Zigira. =100% completion rate 9) Purchase of Generator at Kinango Hospital. =100% completion rate 10) Construction of Ukunda Youth Polytechnic Administration Block. =100% completion rate The Assessment Team was NOT provided with Completion or Part-Payment Certificates for the above projects for verification and ascertainment.
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.	**Maximum 5 points** More than 90 % of the projects are executed within +/5 of budgeted costs: 5 points	0	The County Government of Kwale provided the following projects to review whether the Implementation of projects are in accordance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			Project Completion Certificates	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.	80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.		with the cost estimates **5.** Construction of Twin staff house Mazera. Budgeted amount of the project was Kshs. 6,000,000 and the contact sum was Kshs. 5,467,010. The variance between the budget and actual payment was Ksh.532, 990 which is 8.88% variance. **6.** Kinarini ECDE-Ministry of Education. Budgeted amount of the project was Kshs. 5,500,000 and the contact sum was Kshs. 5,019,361. The variance between the budget and actual payment was Ksh.480, 639 which is 8.7% variance. **7.** Lukore Youth Polytechnic- Budgeted amount of the project was Kshs. 5,000,000 and the contact sum was Kshs. 4,970,470. The variance between the budget and actual payment was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							Ksh.29530 which is 0.5% variance. **8.** Mwabungo Youth Polytechnic Twin Workshop. Budgeted amount of the project was Kshs. 6,000,000 and the contact sum was Kshs. 4,367,255. The variance between the budget and actual payment was Ksh.4, 367,255 which is 27.2% variance. **9.** Construction of Mlalani ECDE. Page 84 of 2013/2017 CIDP, Budgeted amount of the project was Kshs. 5,000,000 and the contact sum was Kshs. 4,137,228.16. The variance between the budget and actual payment was Ksh.862,771.84 which is 17.3% variance. **10.** Construction of ATC Multipurpose Hall. Budgeted amount of the project was Kshs. 3,000,000 and the contact sum was Kshs. 2,227,784.20. The variance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							between the budget and actual payment was Ksh.772, 215.8 which is 25.74% variance. **11.** Rehabilitation of Mwandimu Youth Polytechnic Twin Workshop. Budgeted amount of the project was Kshs. 6,000,000 and the contact sum was Kshs. 5,465,929.3. The variance between the budget and actual payment was Ksh.534, 070.7which is 8.9% variance. **12.** Construction of Twi staff house at Zigira. Budgeted amount of the project was Kshs. 6,000,000 and the contact sum was Kshs. 5,478,401. The variance between the budget and actual payment was Ksh.521,599 which is 8.7% variance. **13.** purchase of Generator at Kinango Hospital. Budgeted amount of the project was Kshs. 13,000,000 and the contract

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							sum was Kshs. 11,037,316. The variance between the budget and actual payment was Ksh.1, 962,684 which is a 15% variance. **14.** Construction of Ukunda Youth Polytechnic Administration Block. Budget amount of the project was Kshs. 8,000,000 and the contract sum was Kshs. 7,648,692. The variance between the budget and actual payment was Ksh.351,308 which is 4.4% variance. **Which is 20%**
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago	**Maximum 4 points** The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 4 points More than 5 % but only 3-4 of the projects are catered for 2 points.	0	Projects did NOT have a specific amount allocated in the Vote book for maintenance. No report given for the sector maintenance budgets

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				and evidence that funds have actually been provided for maintenance of these investments.	More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	**Maximum points: 3 points** All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	0	The County has not subjected its projects to environmental and social audits
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant **safeguards instruments Prepared**: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed 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	Sample 5-10 projects	**Maximum points: 2 points** All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	0	The undermentioned projects have **NOT PASSED** through the relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment were not prepared

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			expected to ensure their works contracts for which ESIAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.				
5.6	Value for the Money (from the 3rd AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA **(N/A)**				
					Total Maximum Score: 100 points.	55	

5.0 GENERAL RECOMMENDATIONS

1) Sensitize and involve the CA the essence of KDSP project to encourage their participation and cooperation
2) Proper records management to save time in document retrieval during the exercise

5.1 Specific and General Comments to individual Aspects Of The Assessment Process

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

5.2 Minimum Access Conditions

The following observations were made:-

- The participation agreement and revised capacity building plan signed by the Governor and County Secretary & NCBF Focal Person were availed.
- The County Government of Kwale availed all the necessary documentation for the assessment of the MACs in the correct format
- The implementation plan was not in line with the absorption rate of the funds that were received by the county.

5.3 Minimum Performance Conditions Issues

The following observations were made:

- The County Government of Kwale availed all the necessary documentation for the assessment of the MPCs in the correct format.

5.4 Performance Measures Issues

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

KRA 1: Public Finance Management

1) Proper records management,
2) Proper reporting there was no CAPR.
3) Re-sensitization on all statutory requirements as per the PFM Act e.g. establishment of Internal Audit Committee
4) Risk management

KRA 2: Planning and Monitoring & Evaluation

1) There is a need for the county executive to set up a County M&E Committee
2) There is a need for the county to formulate an M&E framework/policy since there is lack of proper structures regarding M&E
3) There is a need to fast track hiring of staff for the planning section as it is manned by one staff that also doubles up as the M&E function in the various line ministries.

4) There is need to induct the M&E officers once recruited on their role in terms of production of the C-Annual Progress Reports and the need to evaluate major completed CIDP projects

5) There is a need for training of planning and M&E staff on Results-Based M&E.

KRA 3: Human Resource

1) Culture change management; there is a need to incorporate a culture of teamwork and togetherness among staff.
2) Proper Records Management
3) Poor coordination with other departments; Networking with other departments
4) Implementation of the organogram
5) Team building activities to focus on interpersonal skills and work etiquette
6) There is also a need to sensitize all staff of the County Assembly on the need to put in place proper performance appraisal as well as putting in place a robust performance contracting process. There also need for specialized training for select staff who can be the champions (trainers of trainers) on performance appraisal and performance contracting

KRA 4: Civic Educations and Participation

1) There is a need to review the staffing for the Public Participation and Civic Education department. The lean staffing in the department i.e. 1 dedicated officer is inadequate.

2) There is a need to sensitize the County Assembly on the importance of Civic Education and Public Participation to ensure that the budgetary allocation is adequate

3) There is need to create synergy between the Communication/ICT function and various departments such as finance, the County Assembly and the Office of the Governor to ensure that all the information meant for the public is disseminated through the website in a timely manner.

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

5) The county has no ombudsman office in place however there is a need to have the same office independent.

KRA 5 Investments and Social Environment Performance

1) Need for effective internal and external communication

2) Compliance and adherence with statutory obligations

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

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

6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	• No audit committee in place for the mandatory institutions. • The credibility of the budget was higher than 20% • No automated revenue collection
KRA 2	Planning &M&E	• No M&E framework and staff to handle M&E • No budget for the planning and M&E function for the county. • No monitoring and evaluation committee in place
KRA 3	Human Resource Management	• No performance appraisals for the officers other than the CECs and Cos • No performance contracts • No RRI • No Service Re-engineering
KRA 4	Civic Education	• Poor records management as the staff did not provide the same. • No evidence of citizen feedback
KRA 5	Investment implementation & social and environmental performance	• Lack of project coordination unit as the unit is not in sync with the national environment • No maintenance budget for projects done

7.0 LIST OF REPRESENTATIVES INTERVIEWED -KWALE COUNTY

1.	NAME	DESIGNATION	TELEPHONE
2.	Mr. Martin M. Mwaro	County Secretary	0721883464
3.	Mr. Chimvua Kombo	Principal Administrative Secretary	0722638646
4.	Ms. Samira Swaleh	Director Revenue	0712266723
5.	Mr. Athuman Mwatunza	Director Budget	0710573425
6.	Mr. Musa Bahati	County Development Officer	0728909216
7.	Mr. Rama Kalama	Senior Economist	0723397438
8.	Mr. Vincent Mbito	Director of Accounting	0721377866
9.	Mr. Mulei S. Ngui	Forest Officer	0715688990
10.	Mr. Ali A. Budzuma	County Planner	0724935832
11.	Mr. Juma C. Gwidi	Senior Administrator	0717968185
12.	Mr. Francis Ndiege	Director M & E	0722171782
13.	Ms. Aisha Mwachibibo	Director of Human Resource	0721715726
14.	Mr. Alex Mbega	Director Internal Audit	0723147672
15.	Mr. Chari Gakurya	Treasury Accountant	0721354562
16.	MS. Mary Makutwa	HRM	N/A
17.	Mr. Ombasa Peter	Team leader	0785605362
18.	Ms. Nungari Waiyaki	Assessor	0785605362
19.	Mr. Vincent Musau	Assessor	0785605362
20.	Mr. Chari Gakurya	Treasury Accountant	0721354562

8.0 APPENDICES

8.1 ENTRY MEETING MINUTES

MINUTES OF THE KWALE COUNTY INCEPTION/ENTRY MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT THE DEPUTY GOVERNOR'S BOARDROOM ON 21ST NOVEMBER 2018 FROM 9.20 AM – 10.30 AM AT THE KWALE COUNTY HEALTH HEADQUARTERS BOARDROOM

MEMBERS PRESENT:

KWALE COUNTY TEAM:

NAME	DESIGNATION
1) Mr. Martin M. Mwaro	County Secretary
2) Mr. Chimvua Kombo	Principal Administrative Secretary
3) Mr. Juma C.Gwidi	Senior Administrator
4) Mr. Francis Ndiege	Director M & E
5) Ms. Aisha Mwachibibo	Director Human Resource
6) Mr. Alex Mbega	Director Internal Audit
7) Mr. Chari Gakurya	Treasury Accountant
8) Mr. Ali A. Budzuma	County Planner
9) Mr. Mulei S. Ngui	Forest Officer
10) Mr. Vincent Mbito	Director Accounting
11) Mr. Musa Bahati	County Development Officer
12) Ms. Samira Swaleh	Director Revenue
13) Mr. Athuman Mwatunza	Director Budget
14) Mr. Rama Kalama	Senior Economist

MEMBERS ABSENT WITH APOLOGY:

H.E Salim Mvurya	The Governor, Kwale County

MEMBERS ABSENT WITHOUT APOLOGY:

NONE

PRESTIGE MANAGEMENT SOLUTIONS LIMITED TEAM

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

MIN: 1/21/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from Mr. Vincent Mbito, Director Accounting and KDSP Focal Person who called the meeting to order. This was followed by a word of prayer from Mr. Juma Gwidiand followed by a brief introduction of members present and their respective designations.

MIN: 2/21/11/2018: OPENING REMARKS

The Kwale County Secretary welcomed everyone to the meeting and made apologies for the time delay in starting the meeting.

The County Secretary then handed over to the KDSP Focal Person who welcomed the Assessment Team to the County of Kwale. He noted that the County government was keen on ensuring that the funds given through the program would benefit the people of Kwale. Further, that the County had been expecting the Assessment Team and was prepared. He then handed over to the PMSL Team Leader.

MIN: 3/21/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

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

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

The County team was then taken through the list of information required, where the key areas that the assessment tool would cover were highlighted. It was further stressed that there was a need to have the documents delivered before the end of the second day of assessment to allow for adequate time for compilation of the report.
The PMSL emphasized that the ACPA is undertaken annually by an independent externally contracted firm and this time PMSL was competitive and has been awarded the contract to undertake the assessment and this will entail assessing the County for a maximum of 3 days including the field visits/data collection in all the sectors within the county. The team leader emphasized that the ACPA assesses the MACs, MPCs and the PMs which are means of verification and are well elaborated in the tool and more so the Performance Measures determine the size of the grants which has an attached scoring system with clear calibration of the points against the performance on specific benchmarks/results.

The team leader further emphasized that the ACPA Evaluates the impact of Capacity Building support provided by National government and development partners under the KDSP and informs the design of Capacity Building support to address the county needs and by extension also informs the performance grant allocation.

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

- Sensitization of the ACPA firm/teams
- Sensitization of counties and MDAs on the ACPA tool
- Pretesting the tool
- Field visits and data collection
- Consultant performs data analysis and cleaning
- Preliminary reports to the KDSP secretariat
- Receive any complaints or grievances
- Presentation of the reports to the technical committee
- Publication of the report and release of county allocations.

The team leader noted that the schedule of County field visits by the firm will be shared with the counties in due course once agreed upon by stakeholders and that at the end of the assessment in the county, the consultant will debrief the county executive level on the preliminary findings and issues derived from the assessment. The team leader emphasized that the consultants will also secure documents as evidence of performance achieved as necessary; carry out inspections and investigation through visits to a small sample of sub-project sites to verify the authenticity of the performance as necessary. The team leader noted that data and information not available within the 3 days of assessment will be rated as not complied with in the ACPA (submission of such information after the end of the 3-day assessment visit will not have any effect on the assessment outcome)

What documentation is expected from the Counties?

Minimum Access Conditions

Participation agreement in place, CB plan completed for the present year (or coming year for the first self-assessment)

Minimum Performance Measures (MPC)

Financial Management - Financial Statements with a letter on documentation submitted to the Office of the Auditor General and National Treasury by **30th September 2017** with required signatures. 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.

Planning - CIDP, Annual Development Plan and budget approved and published (on-line).

Use of funds in accordance with Investment menu
Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.

Procurement - Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).

Core Staffing in Place - Core staff in place as per below list, and have relevant qualifications.

Environmental and Social Safeguards

Kwale County should endorse and ratify the environmental and social management system to **guide investments** and all proposed investments should be **screened** against a set of environmental and social criteria/checklist, safeguards instruments prepared.

Citizens' Complaint system in place

Established an operational Complaints Handling System

1) **Performance Measures'- KRA 1: Public Financial Management**

Strengthened budget formulation, resource mobilization, and allocation

The annual budget is approved by the County Assembly and is in a Program Based Budget format and its Budget is developed using the IFMIS Hyperion module.

The budget process follows a clear budget calendar

The credibility of the budget - Aggregate expenditure out-turns compared to original approved budget and Expenditure composition for each sector matches originally approved budget allocations (average across sectors).

Revenue Enhancement - Performance in revenue administration which should include the automation of revenue collection, immediate banking and control system to track collection.

Enhanced capacity of counties on execution (including procurement), accounting and reporting

Timeliness of in-year budget reports (quarterly to Controller of Budget) and an Effective Internal audit function which is in place with quarterly Internal Audit reports submitted to the Internal Audit Committee or submitted to Governor.

2) **Key Result Area 2: Planning and M&E**

County M&E/ Planning unit and frameworks in place - Planning and M&E units (may be integrated into one) established.

County M&E Committee in place and functioning - County M&E Committee meets at least quarterly and reviews the quarterly performance reports

Monitoring and Evaluation systems in place and used, with feedback to plans

County Planning systems and functions established and an Evaluation of CIDP project which includes evaluation of completion of major CIDP projects conducted on an annual basis.

3) **Key Result Area 3: Human Resource Management**

Staffing plans based on functional and organization assessments - Organizational structures and staffing plans - The County should have an approved staffing plan in place, with annual targets?

Job descriptions, specifications, and competency framework - Job descriptions in place and qualifications met and Skills and competency frameworks in place, and Job descriptions adhere to these

Staff appraisal and performance management operationalized in counties

a) Staff appraisal process developed and operationalized and Performance contracts developed and operationalized for CEC Members, COs and Directors

4) Key Result Area 4: Civic Education and Participation

Counties roll out civic education activities - Evidence of roll-out of civic education activities

Communication framework and engagement - System for Access to information/ Communication framework in place,

Participatory planning and budget forums held and specifically participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.

Citizens' feedback

Citizens feedback on the findings from the C-APR implementation status report.

5) Key Result Area 5. Investment implementation & social and environmental performance

Output against the plan – measures of levels of implementation - Physical targets as included in the annual development plan implemented

Projects implemented according to cost estimates - Implementation of projects and in accordance with the cost estimates

Maintenance budget to ensure sustainability - Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget

Screening of environmental social safeguards - Mitigation measures on ESSA through audit reports

MIN: 4/21/11/2018: ASSESSMENT WORK PLAN

The team leader presented the work schedule and noted that the consultancy team will be in Kwale for three days and intends to leave Kwale on Sunday at 10.00 a.m hence the work is cut out as follows:-

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

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

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

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

The Team Leader noted that the team intended to have the exit meeting at 10.00 am on Friday to allow ample time for the key result areas representatives to iron out any pending issues and head for Friday prayers.

MIN: 5/21/11/2018: AOB CONCLUSION AND ADJOURNMENT

The Team Leader handed back over to the County Secretary who thanked the Team Leader for the presentation and handed over to Mr. Vincent Mbito who invited all the members for breakfast. There being no other issue, the meeting was adjourned at 10.30 AM after which the PMS team headed for assessment.

Minutes Prepared by:

Signature: _____ Date: _____

Name: NUNGARI WAIYAKI
Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

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

Signature: _____ Date: _____

Name:
Designation: _____
County Government of Kwale

8.2 EXIT MEETING MINUTES

MINUTES OF THE EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD ON 28th NOVEMBER 2018 FROM – 2.50 P.M – 3.46 P.M AT THE KWALE COUNTY HEALTH HEADQUARTERS BOARDROOM

MEMBERS PRESENT:

KWALE COUNTY TEAM:

NAME	DESIGNATION
1) Mr. Chimvua Kombo	Principal Administrative Secretary
2) Mr. Francis Ndiege	Director M & E
3) Mr. Alex Mbega	Director Internal Audit
4) Mr. Ali A. Budzuma	County Planner
5) Mr. Vincent Mbito	Director Accounting
6) MS. Mary Makutwa	HRM
7) Mr. Juma C. Gwidi	Senior Administrator

MEMBERS ABSENT WITH APOLOGY:

H.E Salim Mvurya	The Governor, Kwale County

MEMBERS ABSENT WITHOUT APOLOGY:

NONE

PRESTIGE MANAGEMENT SOLUTIONS LIMITED TEAM

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

MIN: 1/26/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the Director Accounting who is also the KDSP Focal Person and he requested Mr. Alex Mbega to open with a word of prayer followed by inviting the principal administrative secretary to make his remarks.

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

The KDSP Focal Person thanked the members present for their cooperation and invited the Principal Administrative Secretary to make his opening remarks. The KDSP Focal person welcomed the entire team to the meeting and thanked the County Team for their cooperation. He then handed over to the Team Leader who then outlined the Agenda as follows:

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

MIN: 3/26/11/2018: THANKING THE COUNTY GOVERNMENT AND TEAM.

The Team leader thanked the County of Government of Kwale for their exceptional hospitality and unwavering co-operation throughout the entire 3 days that the Assessment Team had been in the County.

MIN: 4/26/11/2018: RECAP OF THE ASSESSMENT PROJECT AND OBJECTIVES.

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

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

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

MIN: 5/23/11/2018: PRESENTATION OF MACS AND MPCS AND PMCS.

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

Minimum Access Conditions (MACs)

1. County signed participation agreement - The County Government of Kwale has signed the Confirmation letter by the Governor H.E Salim Mvurya. This condition was **Met**
2. CB plan developed - The County Government of Kwale has developed an updated CB plan for the financial year 2018/19. This condition was **Met**
3. Compliance with investment menu of the grant this condition was **NOT APPLICABLE**
4. Implementation of CB plan – The County Government of Kwale received funds equivalent to Kshs.47, 394,016 Million for the first year of Level 1 funding. Despite the program being slated for the FY 2016/17, the funds were not made available until the FY 2017/18, with the first disbursement of Kshs. 28, 911,338 were made in 9th February 2018 and the second disbursement of Kshs. 18,482,678 was made available on 14th May 2018. It absorbed Kshs 20,331,410 which represents 42.9 % of the total expenditure. The County Government of Kwale implemented 52 out of 26 programs in the CB Plan equaling 42.9 %. This condition was **Met**

Minimum Performance Conditions

1. Compliance with minimum access conditions this condition was **Met**

2. The County Government of Kwale submitted The County Government of Kwale has submitted the above Financial Statements for FY 2017/18 for all the entities dated 31st October 2018 in an auditable format. This condition was **MET**
3. The Team Leader emphasized that the Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue - 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. In this case, the audit opinion of the executive was adverse hence this condition was **NOT MET**
4. Annual planning documents in place - The County Government of Kwale has published the CIDP 2013-2017 dated 5th December 2016, The County Government of Kwale has published the Annual Development Plan dated 31st August 2016 and The County Government of Kwale has published the Budget for the FY 2017/18 the same had been published on the County Website. This condition was **MET**
5. Adherence with the investment menu this condition was **NOT APPLICABLE** - The County Government of Kwale did not qualify for Level Two Grants for the FY 2017/18 hence not subject to assessment of this indicator
6. The County Government of Kwale has provided an Up-dated consolidated procurement plan for the executive. Therefore, this condition was **MET**.
7. The County Government of Kwale demonstrated to have all the Core staff in place through the respective appointment records for the required Core Staff. Therefore, this condition was **MET**.
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. The County Government of Kwale has endorsed and ratified the environmental and social management system to guide investments within the county. All proposed investments in Kwale County are screened against a set of environmental and social criteria/checklist, safeguards instruments prepared as per the County Environmental Action Plan with NEMA for the period 2014-2018. The County Government of Kwale has not prepared any relevant
9. RAP for all investments with any displacement. This condition was **MET**.
10. Citizens' Complaint system in place where there should be an established Operational Complaints Handling System including - A formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems. This condition was **MET**.

The Team Leader took the members through the Key Results Areas which are five in number and included:

1) Key Result Area 1: Public Financial Management
2) Key Result Area 2: Planning and M&E

3) Key Result Area 3: Human Resource Management
4) Key Result Area 4: Civic Education and Participation
5) Key Result Area 5. Investment implementation & social and environmental performance

After extensive discussions that involved all the Key Result Areas, the Team Leader noted that KRA 1, KRA 3 and KRA 4 provided the required documentation that was able to withstand the parameters of assessment. However, under Key Result Area 5 and KRA 2, the key persons were unable to present all the required documentation to the Assessment Team. However, the substantial amount of documentation was enough for the Assessors to have an independent view of the Assessment.

MIN: 6/26/11/2018: RESPONSES AND COMMENTS TOWARDS THE REPORT.

The Chairperson thanked the Assessment Team for their in-depth presentation and thereafter requested members to comment on the presentation and any reservations to the report that was presented by the Assessment Team.

The chairperson and the KDSP Focal Person remarked that the County would ensure that after the meeting the procurement department would give a presentation on the IFMIS steps implementation within the County. The focal person opened up the discussion for the key results area before the report can be compiled by the consultants. Among the issues that were to be relooked at included the following:-

1. KRA 2.5 Linkages between the ADP and CIDP and the budget in terms of costing and activities.
2. KRA 2.7 County C-APR produced and Produced timely by September 1 and C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation
3. KRA 5.1 The % of planned projects (in the ADP) implemented in last FY according to completion register of projects
4. KRA 5.2 Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).
5. KRA 5.3 Maintenance cost in the last FY (actuals) was a minimum of 5 % of the total capital budgeted evidence in selected larger projects
6. KRA 5.4 Annual Environmental and Social Audits/reports for EIA /EMP related investments

The Principal Administrative Secretary also urged the members in charge of all KRAs to ensure any pending documents would be availed and especially the ones that have been highlighted by the consultancy team. The focal person suggested that since the consultants have given time for the production of the documents and since they are available there is need to work extra time to be able to submit to the consultancy for the evidence to be adduced before the leave the county.

MIN: 7/26/11/2018: COMMENTS FROM GOVERNOR'S REPRESENTATIVES.

The KDSP Focal Person expressed his gratitude to all members present for a productive and efficient cooperation in making sure that the county can be able to receive level II of the grant. There being no other business, the meeting was adjourned at 3.46 p.m.

Minutes Prepared by:

Signature: _____ Date: _____
Name: NUNGARI WAIYAKI
Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature:_____ Date: _____
Name: Mr. OMBASA PETER.
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____
Name:
Designation: _____
County Government of Kwale

THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

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