NAIROBI CITY COUNTY
ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

24th to 28th July 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGN	-	County Government of Nairobi
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
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
NWCPC	-	National Water Conservation and Pipeline Corporation
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Nairobi County Government and County Assembly Officials, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

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

We sincerely acknowledge the contribution made by Ms. Alice Mundia, Acting Chief Accountant Credit Control who presided over the assessment entry meeting and set the tone for the superb cooperation and coordinated support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. She tirelessly coordinated the assessment exercise on behalf of the Nairobi City County Government and Nairobi City County Assembly.

We also want to thank Mr. Luke Gatimu, Chief Finance Officer for discussing with us some of the findings of the assuring us that the Annual Capacity and Performance Assessment program is welcome and its output will help the Nairobi City County to continuously improve its performance and service to the County residents at large. Ms. Alice Mundia also effectively presided over the exit meeting and ensured that at the end of the meeting no issues were left pending or unresolved. In addition, present in the exit meeting were; Dr. P. Mwangangi, Director Supply Chain Management and Ms. Clemencia Lukoye, Chief Human Resources Officer.

Finally, we want to acknowledge the entire Nairobi City County Government and Assembly staff that made our three-day fieldwork easy and enjoyable.

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

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty seven counties. The ACPA assessment aims to achieve three complementary roles.

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced form FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP 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 documents the key issues that arose during the final assessment of Nairobi City County Government spanning the methodology used for the assessment, time plan and the overall process, summary of the results, summary of capacity building requirements and the need for follow – up, challenges in the assessment in general and the training methods.

Table 1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	All have complied with MAC except for item 3 and 4- which has not been implemented
MPC	Have met 6 MPCs , MPC 5-Adherence to Investment Menu was not applicable in this assessment and have not met MPC 3 on Audit Opinion and MPC 8 on Environmental and social safeguards

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	14
	KRA 2: Planning, Monitoring and Evaluation	14
	KRA 3: Human Resources Management	9
	KRA 4: Civic Education and Participation	10
	KRA 5: Investment implementation & Social And environmental performance	4
	TOTAL	51

Achievements

The county has made considerable gains in human resource management where core staff in place and have the necessary qualifications, job descriptions adhere and are derived from national government joint CARPS report, skills & competency framework in place, accurate recruitment, appointment and promotion process is undertaken. Performance contracting is undertaken for senior staffs and staff performance appraisal assessment is done across the board. Human resource advisory committee in place, service re-engineering and rapid results initiatives (RRI) are also undertaken.

According to the assessment, the county has made considerable gains in Public Financial Management by adhering to the budget calendar as set out in the public financial management act and having submitted the relevant reports in time to the relevant authorities like Controller of Budget for the financial reports.

Weaknesses

Key areas of weakness was noted in Planning, Monitoring and Evaluation where not all sectors had monitoring and evaluation focal point, no central monitoring and evaluation of county projects was done. There was no evaluation of completed projects.

Civic education and public participation also witnessed some weakness and it was noted that the programmes currently undertaken relate to issues dealing with the citizens issues on service delivery.

In the area of Investment Implementation & Social and Environmental Performance, the main weakness was lack of a project completion register and also records to show the actual costs incurred for projects so as to ensure that projects were implemented according to costs. It was noted county environmental committee was not in place, members have been identified awaiting gazettement and that not all projects undertaken by county government are screened for

compliance with environmental and social safeguard requirements unless it is very necessary EIA/NEMA approval is needed e.g. renovations, remodeling, modifications and certain extension.

Challenges

The challenges faced during the assessment include:

- IFMIS system experiencing downtime during the assessment and evidence from the system could not be exhaustively verified
- The involvement of the county assembly in the process was minimal only to the extent of the bills and acts passed and financial statements making it difficult to counter check some of the information

Areas of Improvement

Key areas of improvements include the following;

- Capacity building in IFMIS Hyperion module;
- Train audit committee to be effective;
- Putting in a place a project completion register
- Setting up of a competent and proactive centralized M&E unit that will lead and coordinate the activities of various sectional/departmental M&E units or staffs
- Development of a comprehensive M&E framework and system and training of M&E staff on result based M&E
- Enhancement of ICT infrastructure to all sub-counties in order to boost revenue collection and coordination of projects and all county activities;
- Review and adopt a new staffing plan that takes into account the annual staffing targets
- Training on project management to ensure projects are implementated within the budget estimates
- Provision of sufficient budget for maintenance of projects after their completion.
- Put in place a fully functional, with adequate staff and well-funded civic education and public participation unit to handle all civic education and public participation programs and activities
- Build capacity of staff in the environmental and social safeguards department in terms of resources, skills and approve environmental policy documents to undertake their work effectively.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programmes and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Nairobi City County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modeled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Nairobi City County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any in order to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments.
- Sharing of the results.
- The level of information availed and the expectation from the manual
- The final scoring of the results.

1.2 Time Plan

The time plan for the assessment and respective activities is as shown below;

Table 2: Activity Work Plan

Activity	24th July 2017	25th July 2017	26th July 2017	27th July 2017	28th July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Project visits					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables **3, 4** and **5** below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	**Met**	The signed Participation agreement by H.E. Governor dated 30th June 2016 was availed to the consulting team.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	**Met**	CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual Availed

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		Manual (annex).			
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu		**N/A**	Funds had not been disbursed for this
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		**N/A**	There has been a delay in the program implementation and funding is yet to be given.

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	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 point of time for the ACPA	**Met**	The signed Participation agreement by H.E. Governor dated 30th June 2016 was availed to the consulting team. CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual Availed CB plan for 2016/17 availed
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by **30th September** and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated	3 months after closure of the FY (30th of September). Complied with if the county is submitting individual department statements: 3	**Met**	Financial Statements for the County Executive for the years 2015/16 submitted to the Office of the Auditor General by 30th September 2016as evidenced by received stamp. The financial statements are signed as required by the chief officer and head of treasury.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.	months after end of FY for department statements and 4 months after end of FY for consolidated statement. If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.		
3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from Office of the Auditor General. **Transitional arrangements:** Transitional arrangements are in place as audit report may be	Note. This will be last trigger for release as report is not yet there upon time for the ACPA. **Transitional arrangements:** First ACPA where MPCs are applied i.e. in the 2016	**Not Met**	**The Auditor General's report indicated that he was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.** Basis for Disclaimer Opinion; 1. Non submission of a trial balance. The County Executive did not provide a trail balance to support balances in the financial statements for the year ended 30th June 2016;

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		disclaimed due to balance sheet issues. First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows: Audit report shows that the county has: • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place	ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.		2. Discrepancy between ledgers and financial statements. The ledger balances in respect of use of goods and services for eight (8) expenditure items and the amounts shown in the financial statements had an unexplained variance of Kshs. 663.3 Million; 3. Local revenue management. Non sweeping of local revenue to County Revenue Fund Account. The county government did not pay all its local revenue collections in the year 2015/16 into the County Revenue Fund prior to spending the collections contrary to the provisions of section 109 (2) of the PFM Act 2012. During the year , local revenue totaled Kshs. 11.2 Billion. Only Kshs. 2.8 Billion was deposited into the County Revenue Fund Account with the remainder Kshs. 8.4 Billion having been spent at source. 4. Unsupported expenditures in various departments; ICT

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					Department; health sector; water; Energy; Environment, Forestry and Natural Resources Sector; 5. Use of funds for unplanned /unbudgeted activities. The department of Agriculture, Livestock and fisheries incurred expenditure amounting to Kshs. 15 Million which was neither budgeted nor planned for during the year 6. Over expenditure on compensation of employees. The County Government expenditure on compensation of employees represented 48.8% of total county revenue. This is in contravention of the PFM Act recommendation of 35% 7. Legal costs amounting to Kshs. 580 Million were incurred during the year. The amount was paid outside the IFMIS contrary to the National Treasury provisions on processing of all payments within the

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					system. Further the county government actual expenditure on legal services of Kshs. 580 Million exceeded its approved budgetary allocation of Kshs. 100 Million resulting in an over expenditure of Kshs. 480 Million. No authority for the supplementary expenditure was sought from the County Assembly contrary to section 196 (1) of PFM Act 2012; 8. Imprest management. Outstanding imprests were not supported by an updated register; 9. The County government does not maintain a fixed asset register; 10. Unbudgeted expenditure incurred off IFMIS. The ledger extracts from IFMIS and the financial statements have a difference of Kshs. 1.2 Billion. It was explained the differences has arisen due to transactions processed manually and outside the IFMIS. No

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					reason was given for failure to use IFMIS in processing the payments contrary to the National Treasury provisions; 11. Prior year audit issue remained unresolved at the time of the audit of the financial statements and operations for the year ended 30th June 2016.
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web site.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	**Met**	CIDP for the year 2013-2017 developed in April 2013 hard copy availed and but not published on the county website. Annual Development Plan for the year 2016/17 availed and received by the County Assembly on 26th August 2015 The ADP for the periods, 2016/17, and 2017/18 are posted online The budget for the financial year 2016/17 submitted to

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					county assembly on 29th April 2016 and approved by the Assembly 6th July 2016. Approved Budget for 2016/17 is posted online
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. MoV: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	**N/A**	The investment menu relates to the actual capacity building grant which is yet to be given

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both). MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process. Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when	At point of the ACPA (for current year)	**Met**	Consolidated Procurement plan that included the County Assembly and Executive was not availed for the year 2016/17 Consolidated County Executive procurement plans availed for the year 2016/17 Sector procurement plan for the Executive was availed for the year 2016/17 The procurement plans were not consolidated in the IFMIS System

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		budget revisions are made.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place as per below list (see also County Government Act Art. 44). The following staff positions should be in place: • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer MoV: Staff Organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of	At the point of time for the ACPA.	**Met**	All the core staff are there and captured on the Organogram Staff Organogram in place with explanation on the county structure. The following positions have been filled by qualified staff who have been substantially appointed: • Ag. County Secretary • Ag. Chief officer of finance • Planning officer • Internal auditor • Procurement officer • Accountant • Focal environmental and social officer designated • M & E Officer For sampled staff the files are updated and have job descriptions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		service), sample check salary payments, job descriptions, interview and sample checks. Staff **acting** in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			Job qualifications have been drawn from the schemes of service adopted from SRC with training and promotion plans in place. The county has three categories of staff; Employees inherited from local authorities, employees seconded from the national government and employees directly employed by the county government for the first time. Job descriptions availed for the various staff Staff are engaged either on permanent or contract basis Salary checks, interview marks/score sheets
Environmental and Social Safeguards					
8. Functional and Operational Environmental and Social	To ensure that there is a mechanism and	1. Counties endorse and ratify the environmental and social management system to **guide**	Note that the first installment of the expanded CPG	**Not Met**	a)There is a Nairobi County Solid Waste Management Act, 2015 in place

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.	capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability To provide	**investments** (from the ACPA starting September 2016). 2) All proposed investments **screened*** against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 3) Prepare relevant **RAP for all investments with any displacement. Project Reports for investments for submission to NEMA**. (From the 3nd AC&PA, Sept. 2017). Sample 5-10 projects. 4. Establishment of County Environment Committee. MoV: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and	investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).		Environment Management Policy 2017 in draft form but currently relies on EMCA and NEMA b)All proposed investments are screened against set EMCA /NEMA safeguards 5 sampled projects Environmental Impact Assessment (EIA) and NEMA certification reports availed -Integrated Solid waste management decommissioning of Dandora dumpsite NEMA/EIA/EA/5/2/7213 dated September 2011 -Annual Environmental Audit report for Makadara Health Center NEMA/EIA/EA-EXPERT(REG 7871) dated June 2016 -Kenya Informal Settlement Improvement Project being

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)	screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened. * In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also availed to be fulfilled.			undertaken by Ministry of Lands, Housing and Urban Development Environmental and social impact assessment for the Proposed Infrastructure upgrading project in Soweto Kayole and KCC informal settlements in Nairobi Cost Kshs. 594,127,602 in January 2014 -Warehouse renovation and subsequent machinery installation and operation within Nairobi's Industrial Area, Along Kampala Road Nairobi County by Torrent East Africa Ltd NEMA/PR/5/2/17524 PSR 8493 dated 25th April 2017 Integrated mixed used development(residential apartments/ serviced apartments and convenient retail store) by Cytonn Investment Partners Eleven LLP PNEMA/EIA/5/2/1332 dated

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					16th February 2017 Endorsements from NEMA, ratification, screening materials, documentation, and contracts reviewed. There is evidence that projects are submitted for screening against set of social and environmental checklist/ criteria There is no project which has been undertaken since 2013 that required resettlement of citizens County Environmental Committee was in place up to April 2015. However due to the changes made in the EMCA Act 2015, the new members are have been nominated as at May 2017 but are yet to be gazzetted **The performance condition was not met because the County Environment Committee has not yet been operationalized. The Committee members were**

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					identified in May 2017 and are awaiting appointment and gazettement

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	Established an operational Complaints Handling System, including a: (a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place. MoV: Review county policy, availability of the focal office (recruitment files, salary payments, job description for	At point of time for the ACPA.	**Met**	Citizens' complaint system in place with a operational manual on the complaints management structure and customer care desks Complaints/grievance committee in place. Three committees exist, namely: County remedies, sector remedies and departmental remedies committees There is a designated focal point officer dealing with citizen's complaints Simple complaints form/book/complaints box/sms number available to the public. Multiple channels for receiving complaints in place e.g. suggestion boxes available in departments, public forums, county website, social media platforms (twitter and face book) and through governor's

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. *See also County Government Act Art. 15 and 88 (1)*			office. There is an up to date serialized record of complaints which is maintained at the respective departments

2.3 Performance Measures

Table 5: The summary of results for Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	KRA 1: Public Financial Management **Max score: Maximum 30 points.**						
	Strengthened budget formulation, resource mobilization and allocation						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) Budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	**a)1** **b)0**	**a)** Budget is program based **b)** Budget is prepared using the IFMIS Hyperion Module. However this is after it has been consolidated in MS Excel and MS. Word versions and has been approved.
1.2		Budget process follows clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to end of August	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points	**2**	a)CEC Finance & Economic Planning issued a budget process circular for budget of 2016/17 on

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October. c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county	(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.		28th August 2015 b)County Budget Review and Outlook paper for financial year 2016/17 submitted to County Assembly on 30th September 2015 c) County Fiscal Strategy Paper 2016/17. Submitted to county assembly on February 26th 2016 d)County budget for year 2016/17 submitted by CEC Finance and Economic Planning to the County Assembly on 29th April 2016 e)County Budget 2016/17 approved by the County Assembly on 6th July 2016 as per the certification of budget estimates for the financial year 2016/17 signed by the Clerk of Nairobi City County Assembly

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			assembly to discuss within two weeks after mission. d) CEC member for finance submits budget estimates to county assembly by 30th April latest. e) County assembly passes a budget with or without amendments by 30th June latest.				**Budget approval done late on 6th July 2016 instead of 30th June 2016**
1.3		Credibility of budget	a) Aggregate expenditure out-turns compared to original approved budget. b) Expenditure composition for each sector matches budget allocations (average across sectors).	Review the **original** budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	**Max. 4 points.** Ad a): If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points. If 10-20 % then 1 point.	**a)1**	Actual Expenditure for 2015/16 was Kshs. 25,530,575,035 versus overall original budget of Kshs. 29,130,700,921 which was 87.6% Positive variance of 12.4% Actual Income for 2015/16 was Kshs. 25,568,309,010 versus original budget of Kshs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					More than 20 %: 0 point. Ad b): If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.	b)0	30,898,000,000 The actual expenditure per sector for recurrent and development as per the CBROP 2016 indicated that recurrent expenditure across sectors was 93.3% and development expenditure was 52.9% giving and average expenditure across sectors of 73.1% which was a positive variance of 26.9% NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited
	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	1	Automated revenue for the financial year 2015/16 was Kshs. 8,627,894,822 from total own sources of Kshs. 11,237,972,877 which was 76.8%

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							through the E jiji pay system and Jambo Pay Some of the sources of revenue were still to be automated as of 30th June 2016 as follows: Fire, health, advertisement, regularization, cesses NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	**Max. 1 point.** If increase is more than 10 %: 1 point.	0	Own sources for the financial year 2014/2015 was Kshs. 11,417,412,109 compared to financial year 2015/2016 of Kshs. 11,237,972,877 decrease of 1.6% NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							audited
	Enhanced capacity of counties on execution (including procurement), accounting and reporting						
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	**Max. 2 points.** (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	**a)1** **b)0**	a)Quarterly Expenditure Reports for the quarter ending March 2017 availed. Reports for quarter submitted on time to Controller of Budget on April 28th 2017 b)Summary revenue, expenditure and progress report not published online
1.7		Quality of financial	Formats in PFMA and CFAR, and standard	Review annual financial statements, bank	**Max. 1 point.** Quality as	**1**	Financial statements for the year 2015/16 were

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
		statements.	templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.	conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.	defined by APA team or NT assessment (excellent/satisfactory): 1 point		developed according to format prescribed by PFMA and Public Sector Accounting Standards Board. The format used comprises of statements of receipts and payments, statement of assets, statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning , summary of assets, significant accounting policies as well as notes to the financial statements
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Income and expenditure statements; 2. Budget execution	Review monthly reports. See also the PFM Manual, p. 82 of which some of the measures	**Max. 2 points**. If all milestones (1-3): 2 points	1	Monthly reporting for the county includes: • Expenditure statements from IFMIS

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			report, 3. Financial statement including: a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger.	are drawn from.	If 1 or 2: 1 point If none: 0 points.		• Bank Reconciliations The monthly reporting does not include: • Budget execution reports • Details of income • Schedules of debtors and creditors • Schedule of imprest and advances
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	**Max. 1 point.** Registers are up-to-date: 1 point. Transitional arrangements: First year: Assets register need only to contain assets acquired by county governments since their establishment.	0	County Executive Fixed Asset register in place has not been up dated with all the assets acquired since 2013. The asset register contained the following: Columns in the register include: asset identification; asset classification; asset description; serial number; acquisition date; historical cost; supplier; station and date.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					Second year onwards: register must include all assets, including those inherited form Local Authorities and National Ministries		There is a County Assets & Liabilities Committee that has been given the responsibility of updating all the assets and liabilities of the County. This is expected to be finalized in the month of August 2017 and will include all assets even those from the defunct local authorities.
	Audit						
1.10.	**Internal audit**	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	**Max. 1 point.** 4 quarterly audit reports submitted in previous FY: 1 point.	1	County Government has Internal Audit function with 50 staff headed by Director of Internal Audit and Risk Management Internal Audit Charter availed Annual Work plan availed for the financial year 2016/2017 availed Monthly Internal Audit Reports availed from July

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							2016 to 6th July 2017 submitted to The Governor and Sector Heads.
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	**Max. 1 point.** IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	**0**	There is an audit committee in place having 5 members and was appointed on 1st February 2017. Composition of the committee meets the set guidelines of membership Inaugural meeting held with the key county staff on April 19th and 20th 2017. First meeting held on June 8th2017. It is expected that the quarterly audit reports will now be developed. **Performance measure not met because there was no evidence provided that the committee has reviewed any internal audit reports**
1.12	**External**	Value of	The value of audit	Review audit report	**Max. 2 points**	**0**	Actual Expenditure for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	audit	audit queries	queries as a % of total expenditure	from KENAO. Total expenditure as per reports to CoB.	Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point		2015/16 was Kshs. 26,106,900,859 The value of audit queries as per the Auditor General's audit report for the financial year 2015/16 was as follows: Nairobi County Assembly value of queries were: 1. Discrepancies in acquisition of assets kshs. 231,690,925 2. Revenue receipts Kshs. 69,500,000 3. Use of goods and services Kshs. 207,395,413 4. Other grants and transfers Kshs. 40,000,000 Total value of audit queries Kshs. 548,586,338 Total expenditure for County Assembly Kss. 1,608,911,293 which is

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							34% Nairobi City County Executive value of audit queries: 1. Discrepancies between ledgers and financial statement Kshs. 663,344,938 2. Money spent at source Kshs. 8,408,946,358 3. Ict department unsupported expenditure Kshs. 2,630,749 4. Health sector unsupported expenditure Kshs. 16,242,604 5. Water, energy , environment kshs. 70,771,871 6. Unbudgeted activities Kshs. 15,740,886 7. Procurement of works Kshs. 35,335,565 8. Legal costs Kshs. 580,270,149 9. Fixed assets

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							acquisition Kshs. 2,428,223,605 10. Payments outside IFMIS Kshs. 1,243,914,243 Total value of audit queries was Kshs. 13,465,420,964 which was 52.7% of the actual expenditure
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	**Max. 1 point.** Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	Value of audit queries for Nairobi City County Executive for the financial year 2014/15 was as follows: 1. Revenue Kshs. 11,417,412,109 2. Money not transferred to county revenue fund Kshs. 10,333,449,200 3. Unsupported payment vouchers Kshs. 165,852,531 4. Legal fees Kshs. 134,107,113 5. Other grants and transfers Kshs. 200,096,033 6. Assets acquisition

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Kshs. 31, 926,583 7. Finance costs Kshs. 335,495,903 8. Repayment of principal borrowings Kshs. 735,324,515 9. Outstanding imprests Kshs. 39,754,600 Total value of audit queries for the financial year 2014/15 was Kshs. 23, 393,418,587 Which has reduced in the financial year 2015/16 by 42%
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	**Max. 1 point**. Tabling of audit report and evidence of follow-up: 1 point.	1	Nairobi City County Assembly adopted the report of Select Committee on Public Accounts on consideration of the report of the Auditor General on the financial operations of the County Government of Nairobi for the year ended June 30th 2015evidenced by a letter from the County Assembly Clerk dated June 21st 2017, which

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							communicates the County Assembly resolution.
	Procurement						
11.5	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3). a) 25 steps in the IFMIS procurement process adhered with b) County has submitted required procurement reports to PPRA on time. c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Check reports from tender committees and procurement units. Check a sample of 5 procurement and review adherence with thresholds and	**Max. 6 points**. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=**2 points** b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point** c) Adherence with procurement thresholds and procurement	**a) 0** **b)0** **c)1**	a)13 steps are done through the portal because the IFMIS E-procurement portal supplier portal does not work effectively b)Procurement reports to PPRA for the financial year 2016/17were not availed c) Sampled procurement adhered to the thresholds. Restricted tender and Open tender used for procurements over Kshs. 4 million, Request for Quotation used for procurements between Kshs. 3.9 million and Kshs. 100,000 and direct procurement for values less than Kshs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point) e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)	procurement methods and evaluation reports. Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.	methods for type/size of procurement in a sample of procurements: **1 point.** d) Storage space and single complete files for sample of procurements: **1 point** e) Evaluation reports**:** **1 point**	**d)1**	100,000 as per thresholds matrix. Rehabilitation of Stadium Road-Bin Agare Slum at Kshs. 42,804,058 using open tender Proposed construction of Dandora1 social Hall Kshs.17,052,000 using restricted tender Supply of Furniture and Laptops Kshs. 1,076,712 using quotation Consultancy to prepare strategic plan Kshs. 5,225,250 using request for proposal d)Procurement has adequate and secure storage and filing system in place at the procurement department e)Evaluation reports were

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
						e)1	availed where there were individual scoring for each evaluator against pre-defined documented evaluation criteria and they were signed by each member of the evaluation team
	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 in one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated for both planning and M&E.	Review staffing structure and Organogram. Clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is one point per measure Nos. a-c complied with	a)1 b)0 c)1	There is Planning and Monitoring and Evaluation unit established under the Finance &Economic Planning Department which has 6 staff No dedicated M&E officer in each line ministry except for Health, Public Service Management, Governor's office and planning sector There is a budget based program amounting to Kshs. 5,000,000

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	**Maximum: 1 point** Compliance: 1 point.	0	No County M&E Committee There is a proposal of various Monitoring & Evaluation Committees in the County. There are proposed 5 levels of M & E Committees as follows; -County Intergovernmental Forum that is chaired by the Governor and membership is the CECM and Stakeholders -County Monitoring and Evaluation Committees that is chaired by County Secretary and membership is County Chief Officers and stakeholders -Technical Oversight Committees that is chaired by Chief Officer of the Sector and membership is 10 technical officers -Sector Monitoring and Evaluation Committees that is chaired by a director and membership

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							is directors and stakeholders -Sub-County Monitoring and Evaluation Committees that is chaired by a director and membership is sub county administrators and stakeholders -Ward Monitoring and Evaluation Committees chaired by Sub County administrator and membership is ward administrators and stakeholders There was correspondence availed that detailed the staff being nominated to County sectors, Technical, Sub-county and ward monitoring and evaluation committees dated March 7th 2017. No evidence provided in terms of minutes of meetings held to show that these are now operational.
2.3	County	CIDP	a) CIDP: adheres to	CIDP submitted in	**Maximum: 3**	**a)1**	a)CIDP is submitted in

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
	Planning systems and functions established	formulated and up-dated according to guidelines	guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	required format (as contained in the CIDP guidelines published by MoDP). See County Act, Art. 108, Art 113 and Art. 149. CIDP guidelines, 2013, chapter 7.	**points** 1 point for compliance with each of the issues: a, b and c.	**b)1** **c)0**	the required in required format (as contained in the CIDP guidelines) b) The 2013 – 2017 CIDP document has clear objectives, priorities, result matrix and key performance indicators c)The CIDP does not contain a budget and therefore it was not possible to compute the annual financing requirement for full implementation of CIDP
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	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	**a)1**	ADP for 2016/17 submitted to County Assembly on 26th August 2015 and for 2017/18 submitted to County Assembly on 30st August 2016 evidenced by the submission letter Individual ADP for 2016/17, 2017/18

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			Act 126,1, number A-H		3-4 issues: 1 point, see Annex.	b)2	provided. It contains 5 of the issues in mentioned in the PFMA. It Contains: i) Strategic priorities for the medium term that reflect the county government's priorities and plans; ii) a description of how the county government is responding to changes in the economic environment iii) payments to be made on behalf of the county governments, including details of any grants, benefits and subsidies that are applied iv) a description of significant capital developments v)programmes to be delivered with details of each programme of measurable indicators

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							where feasible and the budget allocated to the programme It lacks: i) detailed description of proposals with respect to the development physical, intellectual, human and other resources of the county, including measurable indicators where these feasible; ii)such other matters as may be required by the constitution and this Act iii) a summary budget in the format required by regulations
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP	**Maximum: 2 points** Linkages and within the ceiling: 2 points.	1	The projects in the ADP are aligned to specific programmes in the CIDP. However, the costing in the CIDP, ADP are not the same. The activities in the CIDP and ADP in most cases are not costed

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.			and are only a listing of the projects included in the ADP. Some of the sampled completed projects that were on the CIDP and ADP but there costing was not availed to determine whether they were within +_10% of budget a)Procurement , installation and commissioning of mortuary coolers at Mbagathi Hospital cost Kshs. 108,135,654 completed in January 2016 and commissioned in March 2016 b)Purchase and installation of incinerator at Mbagathi Hospital cost Kshs. 28,911,966 completed January 2016 and commissioned in March 2016 c)Rehabilitation of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							mathare A4 access roads budget Kshs. 50,427,433 which are 95% complete d)Rehabilitation and equipping of 3rd Theater at Pumwani Maternity Hospital budget Kshs. 17,865,000 100% completed e)Rehabilitation and equipping of High Dependency Unit at Pumwani maternity Hospital budget Kshs. 62,234,000 100% complete
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 and c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators. Verify that the indicators have been sent to the CoG.	**Maximum: 5 points.** a) C-APR produced = 2 points b) C-APR produced by end of September. 1 point.	**a)2** **b)1**	County Annual Progress Report for the financial year 2015/16 was availed which was dated July 2016 County Annual Report for financial year 2016/17 that is in progress was also availed The report was produced in July 2016 and the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	**c)2**	current report for the year 2016/17 in progress was availed The progress report had details of the projects undertaken by each sector in the financial year 2015/16. The report has a matrix for each sector that shows the project details, KPI , activities undertaken, status of each project, cost including total estimated costs, costs incurred to date, start date and expected end dates and remarks that would indicate whether commissioned, finished or details of funding
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	**Maximum: 1 point.** Evaluation done: 1 point.	**0**	Evaluation of completion of major CIDP projects is not done on an annual basis. There was a report from

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							the service delivery unit under the Governor's office that listed various projects undertaken since 2013. Evidence of evaluation of the completed projects was , however, not provided
2.8		Feedback from Annual Progress Report to Annual Developme nt Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	1	The ADP and Budget were informed by previous C-APR since the county is able to identify lessons learnt and highlights progress on implementation of various county projects
	Key Result Area 3: Human Resource Management **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessments	Organizatio nal 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	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring,	**Maximum 3 points:** First AC&PA: a = 2 points, b = 1 point c= NA.	**a)0** **b)0**	a)No approved staffing plan in place with annual targets. A draft staffing plan with annual targets developed and in operation awaiting approval. b)CARPS informed the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	training, promotion, rationalization, etc. 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 within (+/- 10 % variations).	Future AC&PAs: a=1 point, b = 1 point, c = 1 point	c)0	staffing plan in draft form. c)Annual targets in the staffing plan has not 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 (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check)) b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of	Job descriptions Skills and competency frameworks. Appointment, recruitment and promotion records	**Maximum score: 4 points** All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	4	a) There are job descriptions for all staff informed by the SRC and Public Service Commission adopted for each sector. Job descriptions for all cadre of staff sampled across the County were available on staff files. Sampled staff files indicate staff qualifications meet the requirements. They included; county secretary, chief officer finance, accountant, procurement, planning officer,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			units; future AC&PAs: all staff (sample check) c) Accurate recruitment, appointment and promotion records available				environment officer, internal auditor and M&E officer b) Skills and competency framework derived from the National Government Joint Capacity Assessment and Rationalization Report. c) There is reliable accurate recruitment, appointment and promotion process and records available. Records availed include: request to fill positions, job advertisements, short listing and interview notes, appointment letters, suitability tests and promotions. There is a County Human Resource Advisory Committee formed in May 2016 that meets regularly to deal with matters of human

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							resources from promotions, resignations, and confirmations. Minutes availed for November 2016, February 2017 and May 2017
3.3	Staff appraisal and performance management Operationalised in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and Operationalised. b)Performance contracts developed and operationalised c) service re-engineering undertaken d) RRI undertaken	Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100 day period	**Maximum score: 5 points.**[1] a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance Contracts in place for the level below Chief Officers: 1	**5**	a)Staff appraisal and performance management process has been developed and operationalised. The latest staff appraisal was for the midterm financial year 2016/17 done in December 2016 whose results were disseminated in March 2017. The process involves at the beginning of the year each official develops and individual work plan and sign a performance agreement with their supervisor based on agreed performance

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled: 1 point		targets. Individual work plans are derived from the departmental work plans and the officer's job description. b)Performance contracts for CEC Members and Chief Officers for the year July 2015 to July 2017 were availed c)Service re-engineering undertaken and they in programs like ICT Centre, revenue automation through Jambo pay, d)County adopted Results Based Management as a strategy to improve service delivery in the city through 100 days Rapids Results Initiative (RRI) from the year 2014 when the first 100 days wave was launched by the Governor driven by the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Public Service Management Sector. The 3rd wave of RRI was launched on 20th September 2016 comprising of forty five teams to deliver targeted outputs within 100 day
	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	County Act, Art 99-100.	**Maximum 3 points.** CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	**2**	a).There is a Civic Education Unit in place, which also deals with public participation under the Sub County Administration Sector under the Office of the Governor. b).There is a Director, Civic Education& Public Participation in the Public Sector Management Sector which is also under the Office of the Governor

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							c).Budget in place under sub county administration services Kshs 30 million d).There is planned programs that mainly relate to Public participation and not Civic Education. The programmes currently undertaken relate to dealing with the Citizens issues on service delivery. These include ; i)Public participation forums held in Starehe Sub County in January 31st 2017 at Kariokor Social Hall with participants from six wards with 246 participants. The discussions included the 2016/17 financial year delivery reports from all sectors represented in the Sub County and concerns from the public alongside proposals to address the issues.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Njiru ward held public participation forums on 17th January 2017 at the Dos compound in Njiru. The major activities in these villages were; identification of problems and challenges unique to those areas, identification of key stakeholders in those areas of women, youths, elderly and persons living with disabilities and opinion leaders who can guide in shaping the decisions. Each of the villages managed to identify critical issues that they wished to be addressed, identified stakeholders to represent them in forums, identified what they wanted to be put into the agenda to be discussed in the forums There is an approved Curriculum in place for Civic Education that has been adopted from the URAIA and MoDP and a

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			(e) Tools and methods for CE outlined.				Civic Education Framework 2015 e).Tools and methods used in Civic Education in place
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	**Maximum 2 points.** Roll out of minimum 5 civic education activities: 2 points.	0	a)With support from AHADI and in partnership with Nairobi City County and Private Sector (PSDT) , The Institute for Social Accountability (TISA) started the implementation of a project entitled " Beyond Public Participation- Strengthening County Service Delivery through a County Social Development" launched in November 2016 b)Ward level public participation forums that took place in five wards in Dagoretti North Sub

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							County, under the programme " Beyond Public Participation- Strengthening County Service Delivery through a County Social Development" that the project partners are implementing in Nairobi City County held on 28th February 2017 held at Lord Northey. The forum was held in collaboration with The Institute for Social Accountability (TISA) and one of the issues discussed was civic education and sensitization.
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, Operationalised and public notices and user-friendly documents shared In advance of public forums (plans,	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to information system and communication framework	**Maximum 2 points.** a) Compliance: 1 point. b) Compliance: 1 point.	**2**	Nairobi County Public Participation Act of2016 is in place Information is passed to the citizens through Radio stations, public notices, Newspapers and public barazas

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			budgets, etc.) b) Counties have designated officer in place, and officer is operational.	and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			There is a county administrative structure approach to public participation involves County Stakeholders Forum (Governor's office);CEC –Public Service Management is in charge and there is PSM Public Participation Coordination Office , 17 Sub County Stakeholders Forum and 85 Ward Stakeholders Forum.
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in 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)	PFM Act, Art. 137. County Act, 91, 106 (4), Art. 115. Invitations Minutes from meetings in the forums. List of attendances, Meetings at ward levels, Link between minutes	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	**2**	a)Participatory planning meetings held for the budget for the financial year 2017/18 b) Invitations available, reports from the meetings of the forums available, list of attendance available, meetings at ward level available. Comprehensive report for the participatory meetings for Medium

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. 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.	and actual plans. List of suggestions from citizens, e.g. use of templates for this and reporting. Feedback reports / minutes of meetings where feedback provided to citizens			Term Expenditure Framework budget for the financial year 2017/18 held in November 2016 in the 85 wards was availed List of suggestions from citizens available as part of the report c)The representation meets the requirements of PFM act sec. 137 i.e. it comprises of the Governor, members of the CEC and representatives from the county representing various interest groups (professionals, business leaders, labor issues, persons with disabilities, and various faith based groups. Minutes of County Budget Forum meeting last held on February 14th 2017

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							d)From the minutes of the sessions held, the forums are well structured with guidance of the Chair and discussions are participatory. e)There is input from the citizens on the planning and budgeting process evident from the minutes and reports of the forums No Feedback reports/ minutes of meetings where feedback is provided to citizens 5 issues met
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-	**Maximum points: 1** Compliance: 1 point.	0	The public participation forum proceedings for Starehe Sub County held on 31st January 2017 discussed the progress that had been achieved by all sectors and the reports availed noted the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				back mechanism in place.			input from the citizens
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 ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	**Maximum points: 5 points** 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 point.	**2**	Publications online (4) include: ▪ County Budget Review and Outlook Paper-2016 ▪ County Fiscal Strategy Paper 2016 ▪ Annual development plans- 2016/2017, 2017/2018 ▪ Budget for 2016/17 The following publications were not available on-line: • Quarterly budget progress implementation reports • CIDP 2013-2017 • Audit reports of financial statements; • Annual progress reports (C-APR) with core county indicators • Procurement plans and rewards of contracts • Annual Capacity &

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			ix) County citizens' budget				Performance Assessment results
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	**Maximum 2 points** Compliance: 2 points.	**2**	8 bills presented and 8 Acts passed during 2015/2016 financial year gazette and published in County Gazette.
	Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.						
5.1	Output against 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 *Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final*	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided with 100 % completion against the plan for each project. If a project is multi-year, the progress is reviewed	**Maximum 4 points (6 points in the first two AC&PAs).**[2] More than 90 % implemented: 4 points (6 points in the first two AC&PAs).	**0**	There is no completion register of projects. Provided with a report from the service delivery unit under the Deputy Governor's office that showed the progress of county projects though it did not give details of the year when in ADP with most of projects at various levels of

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.	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.	85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point Less than 65 %: 0 point. If no information is available on completion of projects: 0 point will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points		completion a)Procurement , installation and commissioning of mortuary coolers at Mbagathi Hospital cost Kshs. 108,135,654 completed in January 2016 and commissioned in March 2016 b)Purchase and installation of incinerator at Mbagathi Hospital cost Kshs. 28,911,966 completed January 2016 and commissioned in March 2016 c)Rehabilitation of mathare A4 access roads budget Kshs. 50,427,433 which are 95% complete d)Rehabilitation and equipping of 3rd Theater at Pumwani Maternity Hospital budget Kshs. 17,865,000 100% completed e)Rehabilitation and equipping of High

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		Dependency Unit at Pumwani maternity Hospital budget Kshs. 62,234,000 100% complete
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).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion	**Maximum 4 points. (5 points in the first two AC&PAs).** More than 90 % of the projects are executed within +/5 of budgeted costs: 4 points (5 points in the first two AC&PAs) 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0	0	The service delivery unit provided a list of projects that have been undertaken by the county and their levels of completion. However the actual costing of all the projects was not availed. For the sampled projects above it was not possible to get budgeted amounts of the projects. The amounts stated were the contract costs ,it was therefore not possible to measure whether the projects were executed within budget

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports. Compare actual costs of completed project with original budgeted costs in the ADP/budget.	points.		
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was **minimum 5 % of the total capital budgeted evidence in selected larger projects** (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for	**Maximum 3 points (4 points in the first two AC&PAs).** Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA).	0	Maintenance budget for Governor's office that includes residential and buildings for the year 2016/17 was Kshs. 67,845,000 compared to total budget Kshs. 366,918,000 which is 18% No specific maintenance costs allocated for specific completed projects

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				maintenance of these investments.	More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points	**2**	Annual environmental and social audits undertaken for the following county projects: a) Annual Environmental Audit report for Makadara Health Center NEMA/EIA/EA-EXPERT(REG 7871) dated June 2016 b) Annual Environment Audit report for Casino Health Centre Nairobi NEMA/EIA/EA Expert (REG 2134) dated 11th August 2015

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							c)Annual Environmental Audit for Ngara Health Center NEMA/EIA/EA Expert (Reg 2134) dated 11th August 2016
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 commencement of civil works **in case where screening has indicated that this is required**. All building & civil works investments **contracts** contain **ESMP implementation provisions** (counties are expected to ensure their works contracts for which ESIAs /ESMPs	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points	**2**	Nairobi County Environmental Management draft policy. County Environmental Committee not in place. Currently being reconstituted as per the new EMCA 2015 Common program of environmental screening, surveillance and monitoring of environmental management plans in conjunction with NEMA in place Environmental Impact Assessments – EIA, undertaken for 10 sampled projects and EIA

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			have been prepared and approved safeguards provisions from part of the contract.				reports provided as evidence. The county does not do screening of its own projects sampled projects have safeguards instruments prepared Integrated Solid waste management decommissioning of Dandora dumpsite NEMA/EIA/EA/5/2/7213 dated September 2011 Annual Environmental Audit report for Makadara Health Center NEMA/EIA/EA-EXPERT(REG 7871) dated June 2016 Kenya Informal Settlement Improvement Project being undertaken by Ministry of Lands,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Housing and Urban Development Environmental and social impact assessment for the Proposed Infrastructure upgrading project in Soweto Kayole and KCC informal settlements in Nairobi Cost Kshs. 594,127,602 in January 2014 Annual Environmental Audit for Ngara Health Center NEMA/EIA/EA Expert (Reg 2134) dated 11th August 2016
5.6	Value for the Money (from the 3rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	To be included from the **3rd AC&PA only.** A sample of minimum 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3rd AC&PA.	**Maximum 5 points.** To be developed during implementation based on the TOR for the VfM.	In order to ensure that the scores always vary betwe	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.	Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.	en 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4	

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
						until VfM is introduced from the 3rd AC&PA	
					Total Maximum Score: 100 points.	**51**	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1 Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not applicable
4. Implementation of CB plan	Not applicable

Table 7: Summary of Results Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Not Met
Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure efficiency in spending	Not Applicable

Procurement **Consolidated procurement plans in place**	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
County Core staff in place	Core staff in place as per County Government Act	Assessment Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Not Met
Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Table 8: Summary of Results for Performance Measures

Key Result Areas	Result/Score
KRA 1: Public Financial Management	**14**
KRA 2: Planning and monitoring and evaluation	**14**
KRA 3:Human Resources Management	**9**
KRA 4: Civic Education and Participation	**10**
KRA 5: Investment implementation & Social and environmental performance	**4**
TOTAL SCORE	**51**

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

a) Public Finance management

- Train staff on proficiency and use of IFMIS Hyperion module;
- Training of relevant staff and Audit Committee Members in compiling and dissemination of the monthly, quarterly and annual financial audits reports in line with relevant regulations;

- Capacity building on collection of own sources of revenues and ensuring that all own sources of income are automated
- Capacity building and sensitization on PFM requirements on publishing financial information is required for county government and assembly related departments
- Asset management with respect to annual verification of assets, assets tagging and having an asset register in place
- Procurement staff require training on the Public Procurement and Disposal Act 2015, related legislation and reporting obligation to the Public Procurement Regulatory Authority

b) Human Resources

- Staff rationalization for all these categories in accordance with the new scheme of service developed by SRC for the counties to be done.
- Develop an effective staffing plan with annual staffing targets and a revised skills and competency framework.
- Support performance improvement through specific industry focused short courses, trainings, workshops and conferences and local benchmarking

c) Environment and Social Safeguards

- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures.
- Gazette, induct and operationalize the County Environment Committee that has already been constituted in May 2017
- Put in place project completion register and build capacity of staff to be able to effectively update and maintain the register
- Training on project management to ensure project implementation within costs
- Strengthen Nairobi Solid Waste Management Act in place and a draft environmental management policy already in place and fast track any other acts to be able manage the environment effectively
- Short courses for key staff on EIAs/EMPs process; conducting public participation processes, support continuous professional development and accreditations;
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA)No project completion register in place

d) Monitoring and Evaluation

- Putting in place a central M& E framework and policy
- Putting in place the County M& E Committee
- Induction training for M&E staff, departmental staff etc. on central M&E framework data and information collection, analysis and reporting for projects

- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;
- Training of staff on "value for money" assessments and reporting for projects/investments

e) Civic Education & Public Participation

- There is need to review the staffing for the Public participation and Civic Education Department. The lean staffing in the department of one dedicated staff (Director of Civic Education) is not adequate.
- Capacity building and skills in setting up functional civic education units including developing the programs, curriculum and activities, development of tools and methods for civic education and setting up institutional systems and process for public participation

4.0 CHALLENGES IN THE ASSESSMENT

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

- IFMIS system experiencing downtime during the assessment and evidence from the system could not be exhaustively verified
- The involvement of the county assembly in the process was minimal only to the extent of the bills and acts passed and financial statements making it difficult to counter check some of the information

5.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

Issues raised and respective recommendations made by individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

5.1 MAC's

The documents were availed

5.2 MPC's

- The financial statements for the financial year 2015/16 were audited. This condition was not met as the Auditor General indicated that he was not able to obtain sufficient evidence to provide a basis for an audit opinion.
- Planning requirements are met with minimal gaps identified in the assessment
- Procurement indicators were met with the Consolidated Procurement Plan in place for the current Financial Year in place.
- Core Staff in place was fully met.
- Environmental and Social Safeguards systems were not fully met because there was no County Environment Committee in place.
- Citizen's Complaint system was met.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- County needs to adopt the IFMIS Hyperion method in budget preparation
- Revenue reduced by 1.6% unlike the expected increase of 10% hence the need to make effort to increase the revenue collection
- Own revenue sources collection through automation is 76%. Need to automate the entire revenue collection system
- Though a monthly summary of income and expenditure, comprehensive financial statements were not prepared. There is need to sensitize the staff and relevant stakeholders on the need for the same
- Asset Register not up to date
- Audit Committee in place but only monthly audit reports done. The quarterly reports are not done as expected
- Procurement: use of the IFMIS system is not as expected since as observed only 13 steps are done via the portal
- No PPRA reports were availed. There is need to ensure that the reports are done in a timely manner
- There was adequate space for the procurement files

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- M&E Committee: Evidence of nomination of persons to join the committee was availed but no evidence of minutes to show that the committee has ever met hence the need to make it operationalised
- There is need to have a focal M&E officer in each sector. Currently there are M & E Officers in Planning, Health, Roads and Public Service Management. The county should ensure that there are M & E officers in each sector
- No evaluation of CIDP Projects – ensure projects are evaluated after completion
- Due to lack of a centralized M&E, it is difficult to link between CIDP, ADP and budget, so put in place a centralized M& E framework and policy
- There was a County Annual Progress Report produced on an annual basis

KRA 3: Human Resource

- No approved staffing plan and annual staff targets in place, therefore fast tract the process of getting approval by the executive and adopted by county public service board and update the staff targets annually
- Staff appraisal and performance contracting system in place
- RRI and service re-engineering were in place

KRA 4: Civic Education and Participation

- There is a unit that deals with public participation under the Sub County sector. However, there is need to consolidate all civic education and public participation issues into one department and allocate enough dedicated staffs to handle all issues from a centralized point in coordination with other sectors or line ministries all the way to the ward levels. There is a director of Civic Education under the Public Service Management Sector
- There are no tools and methods for Civic Education developed
- There is need to partner with NGOs in rolling out civic education activities
- There is a Public Participation Act in place

KRA 5 Investments and Social Environment Performance

- No project completion register in place
- Project implemented according to cost estimates was difficult to calculate due to records not being centralized
- Specific maintenance budgets of completed projects needs to be in place
- There are no regular environmental awareness campaigns
- Very few of the county funded projects are screened and this needs to be enforced to take a lead in EIAs
- The County Environment Committee was reconstituted in May 2017 and there is need for it to be gazetted and made operational.

- Nairobi Solid Waste Management act in place and a draft environmental management policy in place.

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OFTHE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	• Lacks Capacity in IFMIS Hyperion Module • Preparation of Fixed Assets Register
KRA 2	Planning &M&E	• Capacity for monitoring and evaluation • Putting in place Monitoring and Evaluation Committee • Linkages between the CIDP, ADP and Budget • Monitoring and evaluation of completed projects
KRA 3	Human Resource Management	• No staffing plans • No annual targets
KRA 4	Civic Education and Participation	• Put in place a unit to specifically handle Civic Education and Public Participation • No planned programs for Civic Education • There is need to partner with NGOs to roll-out civic education activities
KRA 5	Investment implementation & social and environmental performance	• There is no project completion register in place. • Mechanism to ensure that projects completed according to costs • Environmental Committees to be operationalised

ANNEX 1: MINUTES OF THE ENTRANCE MEETING

MINUTES OF THE INCEPTION MEETING HELD AT NAIROBI COUNTY GOVERNMENT

Date: 24th July 2017

Time: 9.55 AM TO 11.05AM

Venue: Nairobi County Government Headquarters Internal Audit's Boardroom

In attendance

1.	Alice Kahotho	AG Deputy Director Human Resource Department
2.	ClemenciaLukoye	Chief Human Resource Officer
3.	Alice Mundia	Ag. Chief Accountant Credit Control
4.	Charles Kibuchi	Accountant
5.	Paul Mwangi	Accountant
6.	Francy Njoroge	Auditor
7.	Thomas Wagure	Accountant
8.	Joel Muli	Director Sub County Administration
9.	Grace Beatrice	Economic Planning
10.	Lazarus Kivai	Environment Officer
11.	Loice Shuma	Team Leader, Matengo Githae & Associates
12.	William Mirasi	Consultant, Matengo Githae& Associates
13.	Winnie Wanjiku	Asst. Consultant, Matengo Githae & Associates

Agenda

1. Introductions by County Officials
2. MatengoGithae& Associates presentation
3. Conclusion

Min 1: Introductions by County Officials

The meeting started with a word of prayer from one of the Nairobi government county officials. The KDSP delegated focal point person Alice Mundia Ag. Chief Accountant Credit Control welcomed the entire team to Nairobi County and asked all the people present to introduce themselves.

She indicated that the County was ready for the assessment and would co-operate in the entire process. All Key Result Areas were represented at the meeting.

Min 2: MatengoGithae& Associates Presentation

The team leader introduced the Consulting team and thanked Nairobi County Government for their warm welcome.

She took the members present through the ACPA processes and made the following remarks:

- The ACPA is done every year from September to November but due to unavoidable circumstances it had been delayed;
- The assessment evaluates the impact of the grant disbursement;
- Results will be published in the National Gazette;
- The main requirements that must be submitted to the assessors are the MACs, MPCs and PMs;
- The assessment is meant to be for access to the level 2 grants hence the level 1 grants will not be affected in any way;
- It was noted that this is not an audit exercise but an assessment exercise that should be independently done;
- The exercise would take three days and would be purely evidence based and requested that the county officials cooperate to ensure a smooth assessment process.

The county officials assured the consulting team that they would co-operate fully.

The process would be done KRA wise starting with Public Finance Management and Planning, Monitoring and Evaluation on the first day and the rest of the KRAs would follow after that.

It was agreed that there would be an exit meeting on Wednesday at 3pm afternoon, July 26th 2017.

There being no other business the meeting ended at 11.05 Am.

ANNEX 2: MINUTES OF THE EXIT MEETING

MINUTES OF THE EXIT MEETING HELD AT NAIROBI COUNTY GOVERNMENT

Date: 26th July 2017

Time: 4.15 pm to 5.20 pm

Venue: Nairobi County Government Headquarters Internal Audit's Boardroom

In attendance

1)	ClemenciaLukoye	Chief Human Resource Officer
2)	Alice Mundia	Ag. Chief Accountant Credit Control
3)	Erick Otieno	Fiscal Analyst , County Assembly
4)	Paul Mwangi	Accountant
5)	Charles Kibui	Accountant
6)	Thomas Wagure	Accountant
7)	Joel Muli	Director Sub County Administration
8)	Grace Beatrice	Economic Planning
9)	Lazarus Kivai	Chief Environment Officer
10)	Dr. P. Mwangangi	Director Supply Chain Management
11)	Gertrude Kamuna	Procurement
12)	LoiceShuma	Team Leader, Matengo Githae& Associates
13)	William Mirasi	Consultant, Matengo Githae& Associates
14)	Winnie Wanjiku	Asst. Consultant, Matengo Githae& Associates

Agenda

1. Key findings of the assessment and recommendations from consultants
2. Responses from County Government and Recommendations
3. Any disagreement and the final resolution

The meeting started with a word of prayer from Mrs. Clemencia Lukoye Chief Human Resource Officer. The meeting was chaired by Alice Mundia Ag. Chief Accountant Credit Control for Nairobi County Government who is also the focal person. She thanked the entire team for a job well done and invited the team leader of MGA to take the meeting through the findings of the assessment.

The team leader thanked the entire team for participating and coordinating in the exercise and took the meeting through the following:

Min 1: Key Findings of the Assessment

The Team leader took the meeting through the general findings and areas of weaknesses as follows:

Minimum Access Conditions (MAC)

The county met the minimum access conditions by signing the participation agreement and developing a CB Plan for 2016/17 and 2017/18

Minimum Performance Conditions (MPCs)

The following MPCs was not met

1. No Consolidated Procurement plan for county executive and assembly
2. Environmental Safeguards not in place due to the lack of a functioning County Environmental Committee

Performance Measures (PMs)

KRA 1: Public Financial Management

- The County not using IFMIS Hyperion for budget preparation
- Revenue reduced by 1.6% unlike the expected increase of 10%
- Asset Register not up to date
- Own sources collection through automation is 76%
- Audit Committee in place but only monthly audit reports done. The quarterly reports are not done as expected
- Procurement: use of the IFMIS system is not as expected since as observed only 13steps are done via the portal
- No quarterly reports to PPRA were availed.

KRA 2: Planning and M&E

- M&E Committee: Nomination of persons to join the committee but no evidence that there are operational
- Focal M & E officer in all the sectors. Now there are M & E Officers in planning, health, roads and public service management.
- Due to lack of a centralized M&E, it is difficult to link between CIDP, ADP and budget
- No evaluation of CIDP Projects

KRA 3: Human Resource Management

- There is a staffing plan that is not approved
- Staff Annual targets in place but are not updated annually
- Staff appraisal and performance contracting systems in place
- RRI and Service Re-engineering done

KRA 4: Civic Education and Public Participation

- There is need to have a civic education department to educate the public on various issues and handle public participation
- Develop civic education tools, methods and programmes
- The county needs to partner with the right NGOs in matters of civic education

KRA 5: Investment Implementation and Social and Environment Performance

- No project completion register in place hence the need to ensure the register is in place and the projects completed according to cost
- Maintenance budgets were not in place
- Nairobi Solid Waste Management act in place and a draft environmental management policy
- The County Environmental Committee was reconstituted in May 2017 and there is need for it to be operational

Min 2: Responses from Nairobi County Government and Recommendations

The Consultants and County officials discussed the various issues raised and consultants gave some recommendations.

Performance Measures

KRA 1: Public Financial Management

1) *County needs to adopt the IFMIS Hyperion method in budget preparation*
   Response and Recommendations: The treasury and county government should build capacity of the staff to be able to adopt the IFMIS Hyperion

2) *Revenue reduced by 1.6% unlike the expected increase of 10%*
   Recommendations: They indicated that efforts would be made to ensure that there was an increase our own source of revenue collection.

3) *Asset Register not up to date*
   Response and Recommendations: The register is being updated and will be complete by end of August 2017. It was suggested that the register should be updated regularly. The assets should also be tagged.
   There is in place a County Assets and Liabilities Committee that is currently compiling the list of all assets and liabilities of the County including the assets inherited from the defunct Local Authorities

4) *Own sources collection through automation is 76%*
   Response and Recommendations: There is need to automate the entire revenue collection. There is need to train the staff and invest in technology to ensure all the revenue collected is automated.

5) *Audit Committee in place but only monthly audit reports done. The quarterly reports are not done as expected*
   Response and Recommendations: The audit committee has just started their term and it was hoped that the quarterly reports will now be done regularly.
   It was suggested that there is need to have regular quarterly reports done on time

6) *Procurement: use of the IFMIS system is not as expected since as observed only less 13 steps are done via the portal*

Response and Recommendations: It is a finding across the board and the government's intervention through the treasury will be required

7) *No PPRA reports availed*

Recommendation: Going forward it will be done as required

KRA 2: Planning and M&E

1) *M&E Committee: Nomination of persons to join the committee but no evidence that there are operational*
2) *Focal M & E officer in all the sectors. Now there is M & E Officer in planning, health, roads and public service management.*

Response and Recommendations: Each department requires having an M&E officer to facilitate the planning and M&E functions and the Committee needs to be operational at the earliest

3) *Due to lack of a centralized M&E, it is difficult to link between CIDP, ADP and budget*

Response: CIDP was developed in a hurry so that the county could access funds and thus the challenge when linking with the ADP and the actual budget placed in the various sectors. This is because the costing of projects was not realistic. There is a strategic plan in place, which runs from 2015 to 2025, which will be used in coming up with a revised CIDP for the year 2018 to 2022

Recommendations: The centralized M&E is meant to help the county link all projects that the county

4) *No evaluation of CIDP Projects*

Response: The service delivery unit in the county conducts the exercise

Recommendations: Projects should be evaluated on an annual basis.

KRA 3: Human Resource Management

1. *There is a staffing plan in place but it is not approved*

Recommendation: The staffing plan should be approved by the county executive then forwarded to the public service board for adoption

2. *Staff Annual targets*

Response: Annual targets are in the performance contracts given to the staff members

Recommendations: The staff annual targets are meant to give a clear analysis of any gaps in staff numbers that are viewed in the various departments and how the county plans to bridge the gaps in terms of increasing staff numbers

KRA 4: Civic Education and Public Participation

1. There is need to have a civic education department to educate the public on various issues and handle public participation that will develop civic education tools, methods and programmes

   Response and Recommendation: Besides having a focal person in place, there should be a dedicated department and program roll out for all activities happening in the county on civic education. The civic education unit needs to be strengthened to become efficient.
   The unit will be responsible for developing tools, methods, programmes and rolling out civic education in the county

2. The county needs to partner with the right NGOs in matters of civic education
   Response: There are various NGOs involved to facilitate civic education and public participation programs. The County needs to collaborate with some of them to roll out civic education

KRA 5: Investment Implementation and Social and Environment Performance

1) *No project completion register in place*
   Response and Recommendations: There should be a completion register regardless of having a service delivery unit in place that handles reviewing of projects undertaken in the county and their completion rates

2) *Projects completed according to cost*
   Response and Recommendation: the linkage between the budget and actual cost done in the projects completed can be provided to help in coming up with a project completion register according to cost estimates.

3) *Maintenance budget*
   Recommendations: the maintenance budget will facilitate better service delivery in the county
   Response: there is a line budget in place for all sectors within the county

4) *Nairobi Solid Waste Management act in place and an draft Environmental Management policy*
5) *The County Environment Committee was reconstituted in May 2017 and is not yet operational*
   Response and Recommendation: The Environmental Committee should be Operationalised and the draft environmental management policy approved

Min 3: Any Other Business

The County team took the findings and the recommendations of the assessment process very positively and promised to implement the suggestions for improvement.

There being no other business a prayer was offered by Mr. Charles Kibuchi the Accountant and the meeting ended at 5.47pm.