



— THE PRESIDENCY —  
MINISTRY OF DEVOLUTION & ASAL

## MANDERA COUNTY GOVERNMENT

### ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:

5<sup>th</sup> - 7<sup>th</sup> November, 2018



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## ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CE	-	Civic Education
CFAR	-	County Financial and Accounting Report
CGM	-	County Government of Mandera
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Statement
FY	-	Financial Year
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
POM	-	Programme Operation Manual



## ACKNOWLEDGMENT

The consulting team from Prestige Management Solution Ltd wishes to thank the County Government of Mandera, the Senior Management team, CPSB of Mandera and all staff of the county government 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. We sincerely acknowledge the contribution made by Mr. Abdi Aziz Mahhad, the KDSP focal point person who presided over the assessment as well as and all KRA focal persons who actively participated to make the entire exercise a success.

Our most sincere gratitude to H.E Ali Roba for allowing us to undertake the assessment in the County Government of Mandera and for ensuring that the activity received the seriousness it deserved.



## EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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



## Annual Capacity & Performance Assessment Report (ACPA)

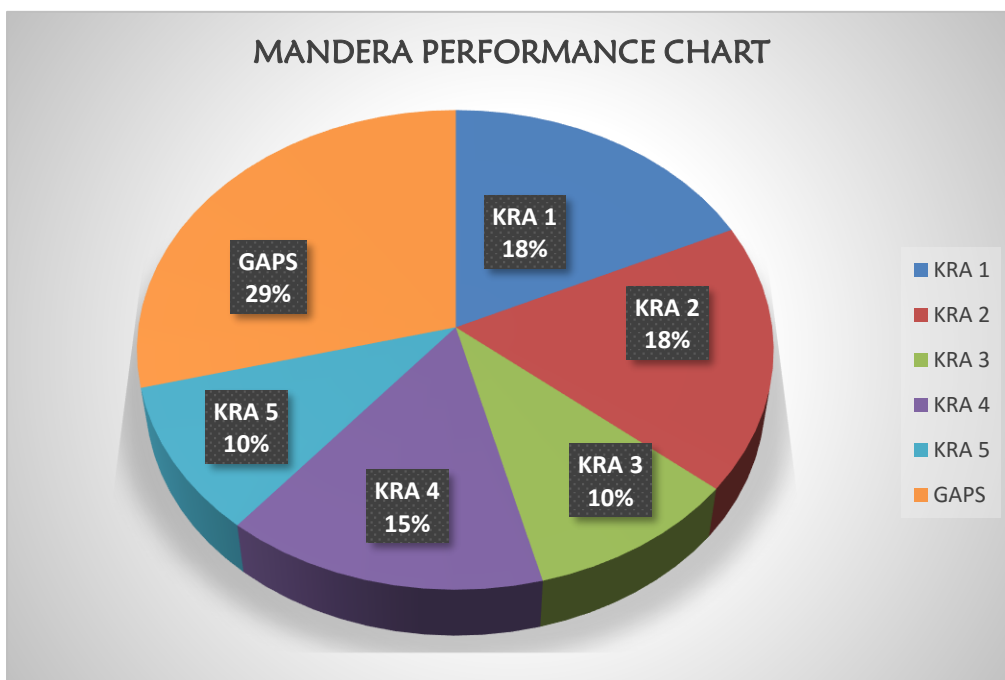
Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

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

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

ACPA Measures	Outcome
MAC	Mandera County met all qualifications
MPC	Mandera county met all 9 MPCs. The audit opinion was Qualified

	RESULT(SCORE)
KRA 1: Public Financial Management	18
KRA 2: Planning and monitoring and evaluation	18
KRA 3: Human Resources Management	10
KRA 4: Civic Education and Participation	15
KRA 5: Investment implementation & Social and environmental performance	10
<b>SCORE OVER 100</b>	<b>71</b>





### Achievements

The County Government of Mandera performed well in all MACs, most of the MPCs as well as in the PMs especially in Public Finance Management, Human Resource Management, and Civic Education components. Most documentation was in place and availed upon request.

Mandera County has done well in following and adhering to the PFMA in financial preparations in terms of the budget procedures and financial procedures as well.

### Weaknesses

The key area of weakness was found to be Investment implementation & Social and Environmental performance. The process of environmental impact assessment was delayed as a result of late approvals by NEMA especially 2017/18 projects.

Not all projects conducted were within +/-10% with the budgeted cost estimates.

There is a lack of collaboration between NEMA and the said sector in terms of processes and timely certification of projects.

### Challenges

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

- The IFMIS website had some downtime during the assessment period and hence we did not get a chance to log in into the system except for procuring to pay (P2P) process.
- The asset registry contains only development projects hence there was a challenge in assessing other purchased items such as equipment, tools, electronics etc.

### Areas of Improvement

Mandera county needs to improve on the following areas:

- The county to capacity builds in critical areas, especially the key staff and ToTs within the county government particularly the finance, procurement, and budgeting departments.
- The internal audit committee is in place but needs to be operationalized in terms of functionality to ensure prudent financial management within the County.
- The internal committee to be active in terms of reporting especially on audit queries matters.
- More staff ought to be recruited to the environmental department to ensure service delivery in the county and execute their mandate as per their establishment.

## 2.0 Introduction

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





The Kenya Devolution Support Program (KDSP) was designed on the principles of devolution that recognizes the emerging need to build capacity and deepen incentives for national and county governments to enable them to invest in activities that achieve intended results in the NCBF KRAs. This program is not only expected to build institutional, systems and resource capacity of the county institutions to help them deliver more effective, efficient, and equitable devolved services but also to leverage on the equitable share of the resources they receive annually.

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

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

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

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

### 2.1 Key results Areas

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

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





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

### 2.2 The Program Development Objective (PDO)

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

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



- vi) It is against this backdrop that the third annual capacity performance assessment was carried out

### 2.3 The specific objectives.

The specific objectives of the assessment are to –

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

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

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



### The Annual Capacity and Performance Assessment (ACPA)

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

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

The Performance Measures are drawn from the NCBF-Medium Term Interventions were further refined through an extensive design process involving many agencies and stakeholders within the counties. These measures were designed vis -a -vis other complementary measures namely; the Fiduciary Systems Assessment and the Environmental and Social Systems Assessment which addresses key gaps and capacity needs.

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

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

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

### Annual Capacity and Performance Assessment Process

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

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



### 3.0 Methodology & assessment team

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

The Inception report elucidated the processes of the mobilization, literature review to study secondary data, primary data collection through field visit and its collation and presentation of the draft report to the client for review and acceptance. In the technical proposal, Prestige Management Solutions Limited presented this methodology to the Ministry of Devolution and ASAL, State Department of Devolution which was considered. These stages are as follows;

#### 3.1 Literature Review

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

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

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

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

#### 3.2 Mobilization

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

- i) The methodology highlighted each stage of the assignment and the scope of the Annual County Performance Assessment, interpretation, and understanding of the Terms of reference, assessment objectives and also proposed other parameters that will enhance the objective of the study, outputs expected & Identification of gaps including existing data to measure the standards.
- ii) Collate background information and relevant material such as existing audit reports,



laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.

- iii) Proposed and agreed on the schedule dates for the field works
- iv) Assessment of key implementation challenges and risks among others

### 3.3 Sensitization Workshop

- i) Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry involved in the training were familiar with the tool having conducted similar inductions for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.
- ii) The project Coordinator mobilized all the team leaders/assessors consultants involved in the assignment. The team leaders took the assessors through the necessary documents including the capacity assessment tool. The assessors were also facilitated to access relevant documents to help them prepare for the assignment. As part of the preparation for the assignment, the assessors were exposed to County Governance and reporting requirements.

#### a) Entrance Meeting

The PMS and County Government of Mandera held an entry meeting at the Governor's Office Mandera County on 5th Nov 2018 which was chaired by the County Secretary Mr. Abdi Aziz Mahhad. In attendance were County Secretary Mr. Okash A Adan and the top county representatives. The focal point person for KDSP, Mr. Abdi Aziz Mahhad called upon the staff to corporate during the exercise.

Details of the entry meeting are highlighted in the Entry minutes in annex 1.

#### b) Data Administration

Data collection commenced on Monday, 5th Nov 2018 at 8:30 am. The consultants administered the assessment tool within three (3) working days with a holiday break in between. The consultant engaged with key CGM staff and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

The consultants collected data through the administration of the KDSP tool, observation, desktop review of secondary data as well as an interview method to get information from the officers. They also logged into the website to check uploaded documents. They reviewed the Existing County Integrated Development Plan – CIDP, Annual Development Plans (ADP), Budget, Financial Reports, EIA reports, key project documents, policy documents, strategies, and departmental reports to check whether they complied with underlying laws, regulations ACPA participation and assessment guidelines. They also logged into the website to confirm whether the documents were uploaded. The consultants also visited three project sites: Construction of Public Service registry, Construction of a new medical wing at Mandera level 5 Hospital and at the Mechanical workshop in Mandera Training Institute.



c) Exit Meeting-Debriefing

The exit meeting was held on 7th Nov 2018 at the Governor’s Boardroom Mandera County at 4:30 pm that was chaired by the County Secretary Mr. Okash A. Adan. In attendance was HE the deputy Governor Mohamed A Ahmed.

The details highlights of the debrief is shown in the annex2

Time plan

Activity	5 <sup>th</sup> Nov 2018	6 <sup>th</sup> Nov 2018	7 <sup>th</sup> Nov 2018	8 <sup>th</sup> Nov 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				





#### 4.0 SUMMARY OF RESULTS

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

##### 4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program  MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	<b>Met</b>	Copy of signed participation agreement signed.
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex).  MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	<b>Met</b>	The CB plan FY 2017/2018 was developed in June 2018 according to POM. <b><i>Soft copy availed</i></b>
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports.  MoV: Review of grant and		<b>Met</b>	CB annual implementation report FY 2017/18 availed. <b><i>CGM/009/MAC/3</i></b>





## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
		utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.  MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		<b>MET</b>	Progress report for level 2 grant availed for a project selected – Repair, renovation and equipping of existing maternity wing in Neiboi Health center. <i>CGM/009/MAC/4</i>



## 4.2 Minimum Performance Conditions

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	<b>Met</b>	Participation agreement signed by the Governor and CB plan 2018/19 developed
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September 2017</b> and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31 <sup>st</sup> October 2017. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor	3 months after the closure of the FY (30 <sup>th</sup> of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	<b>Met</b>	Mandera county consolidated Financial statement for FY 2016/17 from executive was availed with a submission letter to the National Treasury on 2 <sup>nd</sup> Nov 2017, to the AOG and CRA on 3 <sup>rd</sup> Nov 2017. <b>Evidence in soft copy.</b>



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue.  MoV: Audit reports from the Office of the Auditor General.	Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u>  As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	<b>Met</b>	The audit opinion by the office of the Audit General for FY 2016/2017 is of a Qualified Opinion
<b>Planning</b>					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (online). (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.		<b>Met</b>	Hard copies for CIDP for FY 2013/2017, ADP 2017/2018 and Revised Budget FY 2017/18 availed. CIDP 2013/17, ADP 2017/2018 are published online and the budget is not published online Minutes on supplementary budget approvals availed  <i>CGM/009/MPC/4</i> <i>CGM/009/MPC/4/2</i> <i>CGM/009/MPC/4/3</i>
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and	Project proposals for use of FY 2017-18 Level 2 grants <sup>1</sup> ) are fully consistent with the	<u>Please have the list of 13 counties</u> that qualified for level -2 grant	<b>Met</b>	Project proposal for repair, Renovation, and equipment of existing maternity wing in Neboi

<sup>1</sup>Level 2 grants for FY 2017-18 were not released until the beginning of FY 2018-19.



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
<p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18</p> <p>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p>	ensure efficiency in spending.	<p>investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV</u>: Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&amp;PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19		Health center in partnership with a private investor was availed.
<b>Procurement</b>					
<p>6. Consolidated Procurement plans in place.</p>	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV</u>: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with</p>	The situation <u>during</u> FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 17/18)	<b>Met</b>	Consolidated procurement for the Executive and County assembly is aligned to the budget and availed  <i>CGM/009/MPC/6</i>



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>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.</p> <p>Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			
<b>Core Staffing in Place</b>					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects</li> <li>• M&amp;E officer</li> </ul> <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive</p>	At the point of time for the ACPA.	<b>Met</b>	<ul style="list-style-type: none"> <li>- Mandera County organogram was availed. <i>CGM/009/MPC/7</i></li> <li>- Samples of schemes of services were availed including for Efficiency and Monitoring Officers, Economics, supply chain personnel, HRM and development, and accountant. <i>CGM/009/MPC/7/2</i></li> <li>- A sample check of the payroll of Feb 2018 was availed,</li> <li>- JDs were availed. <i>CGM/009/MPC/7/14</i></li> <li>- Core staff in place for:               <ol style="list-style-type: none"> <li>i. Procurement- Mr. Abdikheir Adan Hussein as Acting Director Supply Chain on 26<sup>th</sup> Feb 2018 with no registration</li> </ol> </li> </ul>



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>to procurement body.  <b>CGM/009/MPC/7/8</b>            ii. Accountant - Afi Abdi Mohamud appointed as Head county treasury – Budgetary control &amp; planning on 1<sup>st</sup> March 2014  <b>CGM/009/MPC/7/13</b>            iii. M&amp;E- Mr. Ali Ahmed Withrow re-deployed as Deputy Director of Economic Planning, Monitoring, and Evaluation on 27<sup>th</sup> Dec 2017.  <b>CGM/009/MPC/7/6</b>            iv. Environment- Mr. Basra Hussein Issack re-designated as Principle Environmental Officer on 4<sup>th</sup> Apr 2016.  <b>CGM/009/MPC/7/7</b>            - Sample checks on interviews were availed such as requisition form  <b>CGM/009/MPC/7/8</b>            - CPSB secretary provided HR promotions letters and recruitment framework and procedures, human resource advisory committee minutes and delegated power progress report.  <b>CGM/009/MPC/7/9</b>  <b>CGM/009/MPC/7/10</b>  <b>CGM/009/MPC/7/11</b>  <b>CGM/009/MPC/7/12</b></p>



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
<b>Environmental and social Safeguards</b>					
<p><b>8</b> Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement &amp; compliance monitoring, documentation &amp; reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<ol style="list-style-type: none"> <li>1. Counties endorse, ratify and comply with an environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents.</li> <li>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.  MOV: (ACPA 3) relevant county project documents.</li> <li>3. All proposed investments are <b>screened*</b> against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&amp;PA, Sept. 2016).</li> <li>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&amp;S impacts of specific</li> </ol>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3<sup>rd</sup> AC&amp;PA, see the previous column for details).</p> <p>Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual (pg).</p>	<p><b>Met</b></p>	<p>Annual environmental report availed. Various project reports prepared with NEMA proposed the construction of Finance office in the procurement compound of Mandera county. The reports were adequately prepared by NEMA prequalified lead experts and each contained social and environmental safeguards in its project EMP.</p> <p>The County environmental committee is in place and was gazetted through a gazette notice No. 175 and the Environmental focal person is a member of that committee.</p> <p>The screening checklist on some of the projects was availed as well (at least 2 projects for FY 2017/18) and the screening.</p> <p><b>CGM/MPC/8</b></p>





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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts.</p> <p>MOV:</p> <ul style="list-style-type: none"> <li>• Required safeguard instruments prepared and approved by the relevant authorities.</li> <li>• Proper land acquisition procedures were followed<sup>2</sup></li> </ul> <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p><u>MoV</u>: Evidence of gazettement <b>or</b> appointment of members and meeting minutes.</p>			

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



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an Operational Complaints Handling System including:</p> <ul style="list-style-type: none"> <li>Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc).</li> </ul> <p><u>MoV</u>: Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> <li>formal designation of responsible persons and their functions in complaints handling</li> <li>standards, guidelines or service charters that regulate how complaints are handled</li> <li>register(s) of complaints and actions taken on them</li> <li>Minutes of meetings in which complaints handling is discussed within the internal framework for handling</li> </ul>	At the point of time for the ACPA.	<b>Met</b>	<p>Register of complaints availed. <i>Evidence in soft copy</i></p> <p>Deputy director Administration is the appointed focal person to receive, sort, forward and monitor complaints within the county. <b>CGM/009/MPC/9</b></p> <p>A complaint booklet for recording complaints is in place and a suggestion box is available observed in the Finance office (reg. photo to print)</p> <p>Monthly records of complaints cases are maintained though not serialized</p> <p>Channels for receiving complaints available such as a Facebook page</p>



## Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>complaints.</p> <ul style="list-style-type: none"><li>• Reports/communication to management on complaints handled</li><li>• Evidence of a feedback mechanism to the complainant on the progress of complaint.</li></ul> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			



### 4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
<b>A. KRA 1: Public Financial Management; Maximum 30 points available</b>							
<b>(a). Strengthened budget formulation, resource mobilization, and allocation</b>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is:  a) Program Based Budget format.	Review county budget document, IFMIS uploads,  The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	<b>Maximum 2 points.</b>  2 milestones (a & b) met: 2 points  If 1 of the milestones met: 1 point	1	County Program based budget for FY 2017/18 was availed. <b>CGM/009/KRA/1.1</b>
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.			1
1.2		The budget process follows	Clear budget calendar with the following key	PFM Act, art 128, 129, 131.	<b>Max. 3 points</b>	3	Circular for Budget preparation No. 1/2016 Issued on 15 <sup>th</sup> Aug



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
		a clear budget calendar	<p>milestones achieved:</p> <p>a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed 31<sup>st</sup> August 2016;</p>	Review file copy of circular as issued, and check that a sample of entities received it by end August.	If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.		2016 issued by the CEC Finance to all departments with regards to guidelines for preparation of FY 2017/2018 financial year budget. <b>CGM/009/KRA/1.2/a</b>
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15 <sup>th</sup> October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15 <sup>th</sup> October and published online by 30 <sup>th</sup> November.			CBROP was availed with publication date being Sept 2018 however no evidence of the report being submitted to the County Assembly no later than 15 <sup>th</sup> October was availed. <b>CGM/009/KRA/1.2/b</b>
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28 <sup>th</sup> Feb, County Treasury to submit to county assembly by 15 <sup>th</sup> of March and county assembly to discuss within two weeks after the mission.	Review file copies; check that FSP was submitted to the executive committee by 28 <sup>th</sup> Feb and to county assembly by 15 <sup>th</sup> of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			CFSP availed with publication date dated on Nov 2016, the same was to be submitted to the County assembly but no evidence of submission was availed. <b>CGM/009/KRA/1.2/c</b>
			d) CEC member for finance submits budget estimates to county assembly by 30 <sup>th</sup>	Check files copy for evidence of when estimates were submitted			County budget estimates for 2017/18 was submitted by 18 <sup>th</sup> April 2017 by CEC finance.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			April latest.	to assembly.			CGM/009/KRA/1.2/d
			e) County assembly passes a budget with or without amendments by 30 <sup>th</sup> June latest. 2017 <b>CHECKLIST</b> <b><u>Circular from CEC finance, county budget review outlook paper ( CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature&amp; executive;</u></b> <b><u>The process runs from Aug 2016-june 2017</u></b>	Review evidence that budget was passed by the assembly by 30 <sup>th</sup> June			County assembly passed a budget on 5 <sup>th</sup> Apr 2018 and issued a <u>Hazard</u> report <b>CGM/009/KRA/1.2/e</b>
1.3		The credibility of budget	a) Aggregate expenditure outturn compared to original approved budget.	N.B. For both measures, the original (not supplementary) budget is used  a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18	<b>Max. 4 points. (either –or +)</b>  <u>a)</u> : If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.	<b>0</b>	a) Actual expenditure for 2017/2018 is Ksh. 9,551,120,364 vs approved a budget for 2017/18 was Ksh. 12,246,856,930. The absorption rate being 78% hence this translates to 22% positive variance.
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors).	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate	<u>Ad b)</u> : If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then	<b>0</b>	b) The expenditure composition for each sector was as follows: <ul style="list-style-type: none"> <li>Ministry of Agriculture Livestock and Fisheries the actual budget allocation being Ksh. 494312873 the</li> </ul>



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			checklist Quarterly Budget Progress Reports + refer to the PFM Act	the PI-2 percentage: <a href="http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls">http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls</a>	1 point. More than 20 %: 0 points.		<p>expenditure being Ksh. 374641237 this being a variance of 49.9%.</p> <ul style="list-style-type: none"> <li>• Ministry of Education, Culture and Sports the actual budget allocation being Ksh. 616431507 the expenditure being Ksh. 3602022006 this being a variance of 286.1%.</li> <li>• Ministry of Gender, Youth and Social Service the actual budget allocation being Ksh. 59041974 the expenditure being Ksh. 154090712 this being a variance of 72.4%.</li> <li>• Ministry of Finance the actual budget allocation being Ksh. 741801370 the expenditure being Ksh. 964542552 this being a variance of 14.1%.</li> <li>• Ministry of Health Services the actual budget allocation being Ksh. 2114382543 the expenditure being Ksh. 2562557226 this being a variance of 19.9%.</li> <li>• Ministry of Trade, Investments Industrializations, and Cooperative Development the actual budget allocation being Ksh. 208025809 the</li> </ul>





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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							<p>expenditure being Ksh. 311060068 this being a variance of 1.2%.</p> <ul style="list-style-type: none"> <li>• Lands, Housing and Physical Planning the actual budget allocation being Ksh. 228535273 the expenditure being Ksh. 314281395 this being a variance of 9.1%.</li> <li>• Ministry of Public Service, Management and Devolved Unit the actual budget allocation being Ksh. 1,095,273,836 the expenditure being Ksh. 1315276461 this being a variance of 20.7%.</li> <li>• Public Works Roads and Transport the actual budget allocation being Ksh. 1613923363 the expenditure being Ksh. 1942591999 this being a variance of 20.5%.</li> <li>• Ministry of Water, Environment and Natural Resources the actual budget allocation being Ksh. 2054184080 the expenditure being Ksh. 2421421204 this being a variance of 22.1%.</li> </ul> <p>This being an average of 39.2%.</p>



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<b>(b). Revenue Enhancement</b>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point	2	Automated revenue for FY 2017/18 is Ksh. 61,013.471 against own source revenue of Ksh. 61,561,395 Percentage is 99.11 <b>CGM/009/KRA/1.4</b>
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY ) to previous FY  Checklist: compare Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	<b>Max. 1 point.</b> If the increase is more than 10 %: 1 point.	0	For the financial year 15/16, the county OSR was 80,019,597. For the financial year 16/17 the OSR it was 55,843,625. Decrease by 30.21%. <b>CGM/009/KRA/1.5</b>
<b>(c). Enhanced capacity of counties on execution (including procurement), accounting and reporting</b>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.  b) Summary revenue, expenditure and progress report is published in the local media and/or web-	Review File copies/records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website	<b>Max. 2 points.</b> (a & b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	2	a) Budget implementation reports availed in semi-annual reports. 1 <sup>st</sup> semi-annual report submitted to the CoB on 5 <sup>th</sup> Jan 2018 and 2 <sup>nd</sup> semi-annual report submitted to the Cob on 7 <sup>th</sup> July 2018. However, there are no submissions of the same to the NT and CRA.  <b>CGM/009/KRA/1.6</b> b) Summary of budget implementation was published on the website as well.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			page.	copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same.			
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES	<b>Max. 1 point.</b> All requirements met: 1 point	1	FS 2017/18 was prepared in accordance with IPSAS format and contained the following: financial statements, Bank reconciliations, budget execution reports, creditors and debtors' reports, schedule of payments <b>CGM/009/KRA/1.7</b>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
				FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)			
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: <b>1.</b> Statements of receipts and payments, including: <b>a.</b> Details of income and revenue <b>b.</b> Summary of expenditures <b>2.</b> Budget execution report, <b>3.</b> Statement of Financial position, including (as annexes): <b>a.</b> Schedule of imprest and advances; <b>b.</b> Schedule of debtors and creditors; <b>c.</b> Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review.  See also the CFAR Manual, p. 82 for guidelines.	<b>Max. 2 points.</b> If all milestones (1-3) met for at least 10 out of 12 months: 2 points  If 1 or 2: 1 point If none: 0 points.	1	Several monthly reporting statements were availed, including <ul style="list-style-type: none"> <li>• Schedule of imprest and advances,</li> <li>• Schedule of debtors and creditors,</li> <li>• Bank reconciliations,</li> <li>• Dates of income and revenue and,</li> <li>• Summary of expenditure.</li> </ul> <b>CGM/009/KRA/1.8</b>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year. Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	Review assets register and sample a few assets to ensure accuracy.  N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From <u>Second year</u> onwards: register must	<b>Max. 1 point.</b>  Consolidated registers are up-to-date: (can be electronic or manual) 1 point.	1	Asset register is in place and up to date and undertook annual inspection. Example furniture at ECD center in Banisa, borehole equipment, Oxygen plants in Mandera Referral Hospital.  <b>CGM/009/KRA/1.9</b>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
				include all assets, including those inherited from Local Authorities and National Ministries			
<i>(d). Audit</i>							
1.10.	<b>Internal audit</b>	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	<b>Max. 1 point.</b> 4 quarterly audit reports 2017/18 submitted in the previous FY: 1 point.	<b>0</b>	There were no quarterly audit reports availed.
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee.  Review minutes etc. of committee meetings for evidence of review of internal audit reports.  Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).  PFM Act Art 155.	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	<b>1</b>	There was an Internal audit committee in the place appointed on 1 <sup>st</sup> Oct 2018. No evidence of meetings was availed. <b>CGM/009/KRA/1.11</b>
1.12	<b>External audit</b>	Value of audit	The value of audit queries	Review audit report	<b>Max. 2 points</b>	<b>0</b>	Audit queries for FY 2015/16 were



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
		queries	as a % of total expenditure Use 2015/16 & 2016/2017	from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point		kshs. 4,980,222,732 total expenditure FY 2015/2016 was kshs. 9,477,214,700. Value of audit queries as a Percentage of total expenditure is 52.5%. Audit queries for FY 2016/17 were kshs. 2,061,340,155 total expenditure FY 2016/17 was kshs. 10,297,135,720. Value of audit queries as a Percentage of total expenditure is 20%. <b>CGM/009/KRAC/1.12</b>
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	<b>Max. 1 point.</b> Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.	<b>1</b>	Value of audit queries for FY 2015/16 was 52.5% while the value of audit queries for the FY 2016/17 was 20%. There was a significant reduction in audit queries. <b>CGM/009/KRA/1.13</b>
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	<b>Max. 1 point.</b> Tabling of the audit report and evidence of follow-up: <b>1 point.</b>	<b>0</b>	There were no minutes, follow-ups or reports of legislative scrutiny on audit reports availed.
<i>(e).</i>	<b>Procurement</b>						
1.15	<b>Improved procurement procedures</b>	Improved procurement procedures including use of IFMIs,	25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines.	<b>Max. 6 points.</b> a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-	<b>0</b>	CGM adheres to 6 steps of the E-Procurement 25 IFMIS steps.



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		record keeping, adherence to procurement thresholds and tender evaluation	in all steps & note that one will have to visit different officers depending on the procurement stage)	Calculate average steps complied with in the sample.	25=2points		
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): <b>1 point</b>	<b>1</b>	Procurements reports submitted quarterly to the PPRA although reports availed are for 3 <sup>rd</sup> quarter submitted to PPRA on 13 <sup>th</sup> April 2018 and 4 <sup>th</sup> Quarter submitted on 12 <sup>th</sup> Jul 2018. <b>CGM/009/KRA/1.15/b</b> <b>CGM/009/KRA/1.15/b/2</b>
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (Goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: <b>1 point.</b>	<b>1</b>	The County adheres to various procurement thresholds and procurement methods as follows: <ul style="list-style-type: none"> <li>• Quotation No. MCG/QT/MOF/052/2017-2018 for Documents, Preparation, Photocopy, Logistics, and transport to PPRA Office in Nairobi for the amount of Ksh. 950,000. CGM/009/KRA/1.15/c/e/2</li> <li>• The proposed extension of solar street lighting in Mandera Town at Ksh. 41,203,010.</li> <li>• Proposed construction of fire station in Mandera east sub-county at Ksh. 24,359,576.02.</li> <li>• Proposed De-silting and</li> </ul>





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							expansion of Qarsa Hama earth Pan from 20,000M3 to 40,000M3 in Mandera West Sub County at Ksh. 14,114310. <ul style="list-style-type: none"> <li>Proposed construction of mechanical workshop at Mtti in Mandera East Sub County.</li> </ul> <b>CGK/009/KRA/1.15/c/e</b>
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	There was a secure storage facility for records in place for proper filing and storage.
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: 1 point	1	There was clear evidence of procuring procedures availed such as evaluation reports that include minute's personal scoring, opening tender attendance sheet and awards letters. Some of the sampled projects were as follows: <ul style="list-style-type: none"> <li>Quotation No. MCG/QT/MOF/052/2017-2018 for Documents, Preparation, Photocopy, Logistics, and transport to PPRA Office in Nairobi.</li> </ul> <b>CGM/009/KRA/1.15/c/e/2</b> <ul style="list-style-type: none"> <li>The proposed extension of</li> </ul>



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							solar street lighting in Mandera Town. • Proposed construction of fire Station in Mandera East Sub County. • Proposed De-silting and expansion of Qarsa Hama earth Pan from 20,000M3 to 40,000M3 in Mandera West Sub County. Proposed construction of mechanical workshop at Mtti in Mandera East Sub County.
<b>B</b> Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. (organogram)  b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of appointment)  c) Budget is dedicated for both planning and M&E(check either departmental /consolidated	Review staffing structure, organogram, job descriptions, and other relevant documents.  Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	<b>Maximum 3 points</b>  The scoring is 1 point per measure Nos. a-c complied with  A: 1 point B: 1 point C: 1 point	<b>a = 1</b>  <b>b = 1</b>  <b>c = 1</b>	a) There is an M&E unit in place within the county and the M&E organogram was availed. <b>CGM/009/KRA/2.1/a</b> b) There is a designated officer for Economic Planning, Monitoring, and Evaluation office – Mr. Ali Ahmed Wethow appointed on 27 <sup>th</sup> Dec 2017 re-deployed as Deputy Director Economic Planning, Monitoring, and Evaluation <b>CGM/009/KRA/2.1/b</b> c) The M&E unit has a standalone budget in the



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			budget)				budget line for FY 2017/18 amounting to Ksh. 5,680,000 <i>CGM/009/KRA/2.1/c</i>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).  Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	<b>Maximum: 1 point</b>  Compliance: <b>1 point.</b>	<b>1</b>	Mandera county has M&E Committee was in place and minutes of committee availed. Appointment letters of M&E committee availed too. <i>CGM/009/KRA/2.2</i> <i>CGM/009/KRA/2.2/2</i>
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA  b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included;  c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7).  Compare annual financing requirement with the total resource envelope for the current year.	<b>Maximum: 3 points</b>  1 point compliance with each of the issues a,b,c  A: <b>1 point</b> B: <b>1 point</b> C: <b>1 point</b>	<b>a = 1</b>  <b>b = 1</b>  <b>c = 1</b>	a) CIDP Mandera County FY 2013-17 availed and adheres to the MoDA guidelines. b) The CIDP 2013-17 has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators.  c) The total revenue collected for the FY 2016/17 was Ksh. 12,020,686,822 and the actual expenditure for the FY 2017/18 being Ksh. 12,246,856,930. This translating to a 102% expenditure of implementation.
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September	<b>Maximum: 4 points</b> Compliance a): 1 point.	<b>a = 1</b>  <b>b = 2</b>	ADP submitted to the County Assembly for approval on 24 <sup>th</sup> May 2017.



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				<p>1<sup>st</sup>. 2016 in accordance with required format &amp; contents.</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	<p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p> <p>Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1<sup>st</sup>.</p> <p>Check the ADP against the PFM Act</p>		<p>ADP contains 7 issues and does not meet issue G.</p> <p><b>CGM/009/KRA/2.4</b></p>
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>b) The total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are consistent between the two documents.</p>	<p><b>Maximum:2 points</b> Linkages and within the ceiling: 2 points</p>	<b>2</b>	<p>There was difficulty in finding linkages of projects between the CIDP 2013 – 2017, ADP 2017/18 and the budget 2017/18.</p> <ul style="list-style-type: none"> <li>- Leasing of 7 number ambulance Improving referral system CIDP pg 173 and ADP pg 76 and a budget of Ksh. 63,000,000</li> <li>- Modern Establishment of new maternity wings in all health centers in the County (18) Project: Construction of modern Maternity at</li> </ul>



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							<p>Mandera Referral Hospital Reduce maternal Mortality Rate CIDP pg 172 and ADP pg 19 and a budget of Ksh. 40,000,000</p> <p>- Construction of 14 No classrooms for ECDE Centers Enhance Early childhood education CIDP pg 175 and ADP pg 72 and a budget of Ksh. 28,000,000</p> <p>- Develop Commercially viable Urban water supply &amp; sewerage services Improve water for Mandera town CIDP pg 192 and ADP pg 84 and a budget of Ksh. 254,526,130</p> <p>- Drilling and equipping of borehole Improve access to cleaning drinking water CIDP pg 193 and ADP pg 78 and a budget of Ksh. 90,000,000</p> <p>- Construction of inter Wards roads - Projects; Gither-Burduras Road -Rhamu-MalkaMari Road -Morehole 11-Elram Road -Elwak-Kutayu Road - Rhamu – Asahbito Road -Malka Roqa - To the farms Road -Libehia- Odha Road -Aresa- Libihiya Road</p>



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							<p>Gadudia – B9 unction Improving Acces by investing in Road infrastructure CIDP pg 162 and ADP pg 64 to 65 and a budget of Ksh. 450,000,000</p> <p>- Establishing habitable and decent housing: Projects: Construction of 350 IDP Housing providing shelter for Internally displaced persons CIDP pg 195 and ADP pg 15 and a budget of Ksh. 300,000,000</p> <p>- Construction of 2No hostels Male &amp; Female Providing Training opportunity for Youth post-secondary Education CIDP pg 189 and ADP pg 71 and a budget of Ksh. 20,000,000</p> <p>- Establishment of Trade fund Acces to funding for MSMEs CIDP pg 166 and ADP pg 58 and a budget of Ksh. 60,000,000</p> <p>- Establishment of Co-op Fund Acces to funding for Co-operatives and SACCOs CIDP pg 157 and ADP pg 59 and a</p>



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							budget of Ksh. 30,000,000  b)it was evident that most projects were within +/-10% of the budget costing
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  c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.  (look at the indicators in the CIDP matrix chap 6)	Check approved C-APR document for the date of submission.  Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	<b>Maximum:5 points.</b>  a) C-APR produced = 2 points  b) C-APR produced by the end of September: 1 point.  c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	<b>a = 2</b>  <b>b = 1</b>  <b>c=2</b>	C-APR 2017/18 availed by the county  C-APR published on 27 <sup>th</sup> August 2018.  C-APR has CIDP indicators, targets and matrix of result implementation <b>CGM/009/KRA/2.6/b</b>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.eg. flagship project, wide outreach, has full	Review evaluation reports for at least 3 large projects.	<b>Maximum: 1 point.</b> Evaluation is done for at least three large projects: 1 point.	<b>1</b>	Monitoring and evaluation reports on projects availed. County undertakes project-specific evaluation reports on an annual basis.





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			impact assessment reports, mid-term reviews etc.,)				<ul style="list-style-type: none"> <li>i. Proposed construction of 20,000 cubic meters Earth Pan at Characha in banisa sub-county with an estimated budget of Ksh. 10,000,000 and actual expenditure of Ksh. 9,983,680. This translating to a 0.16% cost within the budget expenditure.</li> <li>ii. Proposed construction of 20,000 cubic meters Earth Pan at Characha in banisa sub-county with an estimated budget of Ksh. 10,000,000 and actual expenditure of Ksh. 9,983,680. This translating to a 0.16% cost within the budget expenditure.</li> <li>iii. Proposed construction of 30,000m<sup>3</sup> earth pan at Dakar Qaresa in Banisa Sub County with an estimated budget of Ksh. 15,000,000 with an actual expenditure of ksh, 16,500,120. This translating to 10% within the budget expenditure.</li> </ul> <p><b>CGM/009/KRA/5.2</b></p>
2.8		Feedback from	Evidence that the ADP and	Review the two	<b>Maximum: 1 point.</b>	<b>0</b>	C-APR 2016/17 does not show



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		the Annual Progress Report to Annual Development Plan	budget are informed by the previous C-APR. C-APR2016/17 informing ADP 17/18and budget	documents for evidence of C-ARP informing ADP and budget	Compliance: 1 point.		linkages to be incorporated in the budget and ADP <b>CGM/009/KRA/2.8</b>
<b>C</b> <b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Review approved staffing plan</p> <p>Review capacity Building Assessment / CARPS report</p> <p><i>In future years (after first AC&amp;PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</i></p> <p>Targets met within +/- 10 %.</p> <p>Check for Letters, minutes</p>	<p><b>Maximum 3 points:</b></p> <p>First self-assessment:</p> <p>a = 2 points, b = 1 point c = NA.</p> <p><i>Future ACPAs:</i> a=1 point, b = 1 point, c = 1 point</p>	<b>3</b>	<p>a. Mandera County has a Staffing plan in place mainly addressing establishment <b>CGM/009/KRA/3.1/a/c</b></p> <p>b. Staffing plan was informed by the TNA ad a report was availed. <b>CGM/009/KRA/3.1/b</b></p> <p>c. Annual staff targets have been met. <b>CGM/009/KRA/3.1/a/c</b></p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met.</p> <p>First self-assessment: Chief officers/heads of departments;</p> <p>2nd ACPA: all heads of</p>	<p>Review job descriptions and personnel records to match qualifications</p> <p>Review skills and competency frameworks, and check that job descriptions</p>	<p><b>Maximum score: 4 points</b></p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p>	<b>a-d=4</b>	<p>a. JDs are in place and the appointed persons meet the qualifications. <b>CGM/009/MPC/7/14</b></p> <p>b. There is documented skills and competency framework in place dated Sept 2017.</p>



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			units; future ACPAs: all staff (sample check))  b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments;  2nd ACPA: all heads of units; future ACPAs: all staff (sample check))  c) Accurate recruitment, appointment and promotion records available	adhere to the skills and competency frameworks.  Review appointment, recruitment and promotion records	One of a-c: 1 point		<i>CGM/009/KRA/3.2/b</i> c. The county government undertook recruitment as per CPSB guidelines including recruitment promotion and upgrading <i>CGM/009/KRA/3.2/c</i>
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review and annual evaluation.	<b>Maximum score: 5 points.<sup>3</sup></b>  a) Staff appraisal for all staff in place: <b>1 point.</b> (If staff appraisal for	1	a. There is a performance appraisal tool in place from FY 2017/18 evidence of staff appraisal sampled – P/No. 20150091231 P/No. 20130037679. <i>CGM/009/KRA/3.3/a</i>

<sup>3</sup> Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.



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			b) Performance contracts developed and operationalized for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: <b>1 point</b> Performance Contracts in place for the level below Chief Officers: <b>1 point</b>	<b>1</b>	PCs for FY 2017/18 samples were availed between the Governor and CECM and CECM and CCos. No contracts between the CCOs and directors availed. <b>CGM/009/KRA/3.3/b</b>
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: <b>1 point</b>	<b>0</b>	There was no evidence service re-engineering availed by CGM.
			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: <b>1 point</b>	<b>1</b>	An RRI was initiated by Mandera County on integration Immunization for 100 days for Oct 2017 <b>CGM/009/KRA/3.3/d</b>
<b>D</b>	<b>Key Result Area 4: Civic Education and Participation - A citizenry that more actively participated in county governance affairs of the society</b> <b>Max score: 18 points</b>						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, sec 99-100.  Review relevant documentation to ascertain whether measures have been met	<b>Maximum 3 points.</b>  CEU fully established with all milestones (a)-(e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	<b>3</b>	a. The Department of Public service Management has a functional CEU in place. An organogram was availed. <b>CGM/009/KRA/4.1/a</b> b. There is a dedicated officer in charge of CE.  MPC c. There is a budget line set aside specifically for the C.E unit for Ksh. 7,478,961. <b>CGM/009/KRA/4.1/c</b>



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			Policies must be approved by the County Assembly				d. The program implemented as per Mandera county citizen participation Act such as public notification notice and county dialogue forums. <i>CGM/009/KRA/4.1/d</i> <i>CGM/009/KRA/4.1/d/2</i> e. Public participation guidelines and bill availed. <i>CGM/009/KRA/4.1/e</i> <i>CGM/009/KRA/4.1/e/2</i>
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b> Roll out of minimum 5 civic education activities: 2 points.	<b>2</b>	Evidence of CE rollout is as follows: <ul style="list-style-type: none"> <li>Stakeholder sensitization of community own resource person on maternal child and adolescence in Health care management held on 3<sup>rd</sup> – 10<sup>th</sup> May 2018,</li> <li>Community engagement on Service Delivery held on 10<sup>th</sup> March 2018,</li> <li>The devolution experience held 24<sup>th</sup> March 2018,</li> <li>Banisa peace Caravan 31<sup>st</sup> March – 1<sup>st</sup> April 2018 and,</li> <li>Integration of communities in Malka Mari-Banisa Sub County held on 15<sup>th</sup> Jan 2018.</li> </ul> <i>CGM/KRA/4.2</i> <i>CGM/009/KRA/4.2/4.4</i>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	<b>Maximum 2 points.</b> a) Compliance: 1 point. b): Compliance: 1 point.	1	a. There is a communication framework set up in place purposely to; access to information such as booklets, websites <a href="http://www.mandera.go.ke">www.mandera.go.ke</a>
			b) Counties have designated officer in place, and the officer is operational.  Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)		1	There is a designated officer in place responsible for civic education in place. <b>CGM/009/KRA/4.3/4.4/a</b>
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.  b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115.  Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held.	<b>Maximum 3 points.</b>  All issues met (a-f): 3 points.  4-5 met: 2 points.  1-3 met: 1 point.	2	a. Ads on budget forms held on Sept 2017. <b>CGM/009/KRA/4.4/a</b> b. Evidence of citizen engagement beyond the budget forums was availed. <b>CGM/009/KRA/4.2/4.4</b> c. Representation meets requirements of stakeholders <b>CGM/009/KRA/4.4/c</b>



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			<p>consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. eg. lists of attendance have a governor, CECs, NGOs, Professional bodies etc</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>Review the list of attendances to establish that representation requirement was met.</p> <p>Review materials used to structure meetings</p> <p>Review minutes of meetings and resulting in planning documents to identify links.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>			<p>d. There are structured forums held. <b>CGM/009/KRA/4.3/4.4/a</b></p> <p>e. Ministry of water, energy, environment, tourism, and wildlife – minutes of the fourth quarter of County environment committee held 29<sup>th</sup> Mar 2018.</p> <p>f. Report of public participation in the integration of communities in Malka Mari-banisa. <b>CGM/009/KRA/4.2/4.4</b></p>
4.5.		Citizens' feedback	Citizen's feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a	<b>Maximum points: 1</b> Compliance: 1 point.	<b>0</b>	C-APR 2016/17 was availed though no evidence of citizen feedback on the C-APR could be found. <b>CGM/009/KRA/4.5</b>





## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
				documented management response to citizen inputs).			
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <ul style="list-style-type: none"> <li>i) County Budget Review and Outlook Paper by 1<sup>st</sup> Sept 2017</li> <li>ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28<sup>th</sup>feb2018 passed by the county assembly</li> <li>iii) Financial statements or annual budget execution report</li> <li>iv) Audit reports of financial statements</li> <li>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</li> <li>vi) Annual progress reports (C-APR) with core county indicators</li> <li>vii) Procurement plans and</li> </ul>	<p>PFM Act sec 131. County Act, sec. 91.</p> <p>Review county web-page to see if copies of each document are available at the time of self-assessment</p> <p><i>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</i></p>	<p><b>Maximum points: 5 points</b></p> <p>9 documents available: 5 points</p> <p>7-8documents available: 4 points</p> <p>5-6 documents available: 3 points</p> <p>3-4 documents available: 2 points</p> <p>1-2 documents available: 1 point</p> <p>0 documents available: 0 point.</p>	<b>4</b>	<p>Mandera county government published the following documents o;</p> <ol style="list-style-type: none"> <li>1. County Budget Review and Outlook Paper.</li> <li>2. Fiscal Strategy Paper.</li> <li>3. Audit report of financial statements</li> <li>4. Annual progress reports(C-APR)</li> <li>5. Annual Capacity &amp; Performance Assessment results</li> <li>6. Audit reports of financial statements</li> <li>7. Half year budget progress reports.</li> </ol> <p><b>CGM/009/KRA/4.6</b></p> <p>Documents not posted online include:</p> <ol style="list-style-type: none"> <li>1. Procurement plans and rewards of contracts</li> <li>2. County citizens' budget</li> </ol>



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
			rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. within the fy2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc.  Review the county website.	<b>Maximum 2 points</b> Compliance: 2 points.	<b>2</b>	Mandera county has published and gazetted bills Mandera County Supplementary Appropriation Act, 2018, Mandera county revenue Administration Act, 2016, Mandera County Trade Development Fund (Amendment) Act, 2016. <b>CGM/009/KRA/4.7</b>
<b>E</b>	<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity &amp; Performance Assessment Manual)</b>						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects  (quarterly project reports, certificate of completion)  <i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation.</i>	Sample min 10 larger projects from minimum 3 departments/sectors.  Average implementation progress across sampled projects.  If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.  Use all available	<b>Maximum 4 points (6 points in the first two AC&amp;PAs)</b>  More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point  Less than 65 %: 0 point.  If no information is available on	<b>1</b>	The County government of Mandera availed a project registry for FY 2017/18. The sampled projects were: i. Proposed construction of accident and emergency center that is a multiyear project identified in the CIDP but doesn't reflect in the ADP and a budget of Ksh. 160,496.811 with a completion rate of 99%. ii. Construction of Mechanical (Automobile) workshop at



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			<i>Weighted measure where the size of the projects is factored in.</i> If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.	documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	completion of projects: 0 points will be awarded.  An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		<p>Mandera Technical Training Institute in Mandera East Sub County is linked to the ADP with a budget of Ksh. 29,177,814 with a completion rate of 92%.</p> <p>iii. Construction of Executive office block at Public Works hence need to leave early Mechanical (Automobile) workshop at Mandera is linked to the ADP with a budget of Ksh. 41,360, 042 with a completion rate of 80%.</p> <p>iv. Proposed public service registry Block in Geneva that is kinked with the CIDP with a budget of Ksh. 29,325,146 with a completion rate of 65%.</p> <p>v. Proposed construction of fire station in Mandera is linked to the CIDP with a budget of Ksh. 24,359,576.02with a completion rate of 50%.</p> <p>vi. Proposed construction of 20,000 cubic meters Earth Pan at Characha in banisa sub-county with an estimated budget of Ksh. 10,000,000 and actual</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							<p>expenditure of Ksh. 9,983,680 with a completion rate of 100%.</p> <p>vii. The proposed rehabilitation of Qofole earth pan from 3000 cubic meters to 60,000m3 with an estimated budget of Ksh. 15,000,000 and actual expenditure of Ksh. 16,542,960 with a completion rate of 40%.</p> <p>viii. Proposed construction of 20,000 at Duse in Kutulo with an estimated budget of Ksh. 10,000,000 and actual expenditure of Ksh. 12,423,390 and a completion rate of 70%.</p> <p>ix. Proposed construction of 30,000m3 earth pan at Arda boji in Manderla west Sub County with an estimated budget of Ksh. 15,000,000 with an actual expenditure of ksh, 16,844,940 with a completion rate of 20%.</p> <p>x. Proposed construction of 30,000m3 earth pan at Dakar Qaresa in Banisa Sub County with an estimated budget of Ksh. 15,000,000</p>



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							with and actual expenditure of ksh, 16,500,120 with a completion rate of 100%. With an average completion rate of 71.6%. <b>CGM/009/KRA/5.1</b>
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within <b>budget</b> estimates (i.e. +/- 10 % of estimates).  Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various sizes from a minimum of 3 departments/ sectors.  Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).  Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.	<b>Maximum 5 points</b>  More than 90 % of the projects are executed within +/-5 of budgeted costs: 5 points  80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.	<b>4</b>	v. Proposed de-stilling and expansion of Bachile earth pan from 20,000m3 at Ksh. 16,886,940 while the budget is Ksh. 17,000,000, this translating to 0.67% within the budget expenditure.  v. Proposed construction of Dandu theatre in Mandera west at Ksh. 36,048,260 while the budget is Ksh. 23,000,000. this translating to 56.7% within the budget expenditure.  vi. Construction of earth pan in Funantes o at Ksh. 14,225,400 while the budget is Ksh, 15,500,000 translating to an 8.22% within the budget expenditure.  ii. Proposed construction of 30,000 m3 earth pan at 16,844,940 while the budget is Kshs. 15,000,000.



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
				<p><b>Review M&amp;E reports.</b></p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>			<p>ii. This translating to 8.22% within the budget expenditure.</p> <p>Maintenance of solar street light in Mandera town at Ksh. 18,299,980 while the budget is Ksh. 17,524,000. This translating to 4% within the budget expenditure.</p> <p>x. Construction of 20,000 m<sup>3</sup> earth pan at Chiracha at Ksh. 9,683,680 while the budget 10,000,000. This translating to a 3.2% cost within the budget.</p> <p>x. Proposed construction of 30,000m<sup>3</sup> earth pan at Arda boji in Mandera west Sub County with an estimated budget of Ksh. 15,000,000 with and actual expenditure of ksh, 16,844,940. This translating to a 12.3% cost within the budget.</p> <p>xi. Proposed construction of 20,000 cubic meters Earth Pan at Characha in banisa sub-county with an estimated budget of Ksh. 10,000,000 and actual</p>



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? (to be filled in by county)
							<p>expenditure of Ksh. 9,983,680. This translating to a 0.16% cost within the budget expenditure.</p> <p>ii. Proposed construction of 20,000 cubic meters Earth Pan at Characha in banisa sub-county with an estimated budget of Ksh. 10,000,000 and actual expenditure of Ksh. 9,983,680. This translating to a 0.16% cost within the budget expenditure.</p> <p>iii. Proposed construction of 30,000m<sup>3</sup> earth pan at Dakar Qaresa in Banisa Sub County with an estimated budget of Ksh. 15,000,000 with an actual expenditure of ksh, 16,500,120. This translating to 10% within the budget expenditure.</p> <p><b>CGM/009/KRA/5.2</b></p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago)	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-	<b>Maximum 4 points</b>  The maintenance budget is more than 5 % of the capital budget and sample projects catered for in	<b>0</b>	There was no maintenance budget availed and set aside for the FY 2017/2018





## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
			have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	terms of maintenance allocations for 2-3 years after 4 points More than 5 % but only 3-4 of the projects are catered for 2 points. 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 <b>Audits/reports</b> for EIA / <b>EMP</b> related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<b>Maximum points: 3 points</b>  All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	<b>3</b>	The Environmental focal person availed several environmental impact assessment reports as well as quarterly reports. some of the projects selected include: i. Proposed mechanical workshop in Mandera Technical Training Institute. ii. Proposed contraction of the fire station in Mandera East sub-county. ii. Proposed Executive blocks construction project at Mandera East public compound. v. Proposed construction of offices at Mandera county referral hospital in Mandera Town. v. Proposed ministry of



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>
							vi. finance offices in the procurement compound. ii. Proposed construction of mechanical workshop at Mititi in Mandera East. ii. Proposed construction of offices to provide office space for hospital workers in Mandera Referral Hospital, Mandera County. ii. Proposed emergency wing at Mandera Referral Hospital. x. Proposed executive block Mandera Town, Mandera County. x. The proposed extension of water supply from Neboi to Mitti <b>CGM/009/MPC8/2</b>
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	<b>Relevant instruments Prepared:</b> Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works <b>in the case where screening has indicated that</b>	Sample 5-10 projects	<b>Maximum points: 2 points</b>  All 100 % of sample done in accordance with the framework for all projects: 2 points  80-99 % of projects: 1 point	<b>2</b>	Mandera County conducted several EIAs that contained ESMPs on various projects. Some of these reports were as follows:  i. Proposed mechanical workshop in Mandera Technical Training Institute.  ii. Proposed contraction of the fire station in Mandera East sub-county.



## Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? <i>(to be filled in by county)</i>	
			<b>this is required.</b> All building & civil works investments <b>contracts</b> contain <b>ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.				<ul style="list-style-type: none"> <li>iii. Proposed Executive blocks construction project at Mandera East public compound.</li> <li>iv. Proposed construction of offices at Mandera county referral hospital in Mandera Town.</li> <li>v. Proposed construction of mechanical workshop at Mititi in Mandera East.</li> <li>vi. Proposed executive block Mandera Town, Mandera County.</li> </ul> <p><b>CGM/009/MPC8/2</b></p>	
5.6	Value for the Money (from the 3 <sup>rd</sup> AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA (N/A)					
					<b>Total Maximum Score: 100 points.</b>	<b>71</b>		



## 5.0 Challenges in the assessment

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

- The time period for assessment training was limited.
- Unreliable IFMIS due to network connectivity and downtime from the NT.
- Collecting data from the County assembly needed a detailed explanation from the consultant on the ACPA.
- Lack of full sensitization of the ACPA tools before the assessment period.

## 5.1 Observations

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

### 5.2 MAC's

The following observations were made:

- There is a signed participation agreement in place.
- The County had a CB plan for the FY 2017/18 in place and was implemented.

### 5.3 MPC's Issues

The following observations were made:

- The County had a qualified Audit Opinion for the FY 2016/17.
- The county core staffs needed are in place.
- The key documents are uploaded online.
- The County uses online platforms (Facebook) in response to citizen's complaints and well as media of relaying news and updates.

### 5.4 PMs

#### KRA 1: Public Finance Management

The following observations were made:

- The E-procurement process uses Auto-creation.
- The credibility of the budget was poorly performed.
- Lack of evidence of Assembly scrutiny of audit reports.

#### KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- Planning document including CIDP, ADP and ACPA project reports are uploaded on the county website.

#### KRA 3: Human Resource

The following was observed:



- The county government of Mandera is yet to implement service re-engineering

#### **KRA 4: Civic Educations and Participation**

- Beyond the budget forums, there is evidence of citizen engagements.
- There was no evidence availed showing if there was citizen feedback given to citizens from the C-ARP 2016/17.

#### **KRA 5 Investments and Social Environment Performance**

- There is no evidence of the maintenance cost of the projects.



## 6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	The county procurement process did not complete the 25 e-procurement steps. There was no evidence of legislative scrutiny of audit reports. There were no Internal Audit quarterly Internal Audit reports availed.
KRA 2	Planning &M&E	C-APR 2016/17 was not availed.
KRA 3	Human Resource Management	CGM is yet to implement service re-engineering.
KRA 4	Civic Education	Some of the key document under CE not published on the website.
KRA 5	Investment implementation & social and environmental performance	Maintenance cost was not availed



7.0 MANDERA COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	H.E Ali Ibrahim Roba	Governor	0722 466 499
2	H.E Mohamed Ahmed Aril	Deputy Governor	0723 630 999
3	Okash A Adan	County Secretary	Okashadan@gmail.com
4	Ahmed Sheikh Adan	CEC-Public Service	Ahmedsheikhs@yahoo.com
5	Abdiaziz Sheikh Maad	CEC Trade	Abazish@hotmail.com
6	Dr Shamza M Hajji	CEC Gender & Social Services	Shamberky@yahoo.com
7	Suleka H Harun	CEC Roads, Public Works & Transport	Sulekaharun@gmail.com
8.	Ibrahim B. Hassan	CEC Finance and Planning	Ibra26@hotmail.com
9.	Hussein Yusuf	CO Civic Education and Public Participation	Sheth0962@gmail.com
1.	Hussein Abdi Hassan	Dir, Admin Services	Husseinadbih293@gmail.com





## 8.0 APPENDICES

### 8.1 APPENDIX 1: ENTRY MEETING MINUTES

#### MINUTES ON ENTRY MEETING ANNUAL CAPACITY & PERFORMANCE ASSESSMENT II HELD AT THE GOVERNOR'S BOARDROOM -MANDERA ON 5<sup>TH</sup> NOV 2018 FROM 8:30 A.M TO 9:30 A.M

##### MEMBERS PRESENT:

##### COUNTY TEAM:

NAME	DESIGNATION
1. Okash A Adan	County Secretary
2. Abdi Aziz Mahaad	KDSP Focal Person
3. Mandera County	Chief Officers

##### PMS TEAM

NAME	DESIGNATION
1. Mr. Abudo Qonchoro	Team leader
2. Ms. Winnie Moraa	Assessor
3. Mr. Don Ongori	Assessor

##### MIN: 1/05/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the County Secretary Mr. Okash Adan, followed by a word of prayer from one of the County staff. Members of CGM briefly introduced members present and their respective designations. The visitor's book was circulated for the registration of all the members present in the county Governor's boardroom.

##### MIN: 2/05/11/2018: OPENING REMARKS

The County Secretary welcomed the assessment team to the county and later invited the Assessment team to introduce themselves. This was done by the PMS team Leader Mr. Abudo Qonchoro.

##### MIN: 3/05/11/2018: BRIEF OVERVIEW OF THE ASSESSMENT PROCESS

The consulting team lead by the Team Leader gave thanks to the county staff on their good reception. He then later gave them a brief overview of the assessment process. He briefed the county staff on the three (3) day process, timelines and need for the seriousness of the assessment. He also emphasized on cooperation from the involved sectors during the assessment.

The CS also appealed to the county staff to comply with the assessor's requests and within minimum time to allow the assessors ample time to go through the evidence provided.

The KDSP County Focal person also gave brief insight and expectation of the exercise. He also urged his fellow staff to offer support to the Consultant and produce copies of evidence within expected deadlines.



The Deputy Governor H.E Mohamed Ahmed later joined the meeting and gave assurance of cooperation from the county staff and appreciated the assessors.

The Consultant and some of the key staff from the County later gave a courtesy call to Governor H.E Ali Ibrahim Roba. The team leader of PMS Consultant gave briefings of the entry meeting. The Governor thanked the consultants and assured them of full support during the entire period.

**MIN: 4/05/11/2018: AOB**

The meeting adjourned at 9:30 A.M after which the consultants began the assessment exercise.

Minutes Prepared by:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

1. **Name:** Winnie Moraa  
Secretary  
Prestige Management Solutions Ltd.

Minutes confirmed by:

1. **Name** Abudo Qonchoro

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Team Leader  
Prestige Management Solutions Ltd.

2. **Name** \_\_\_\_\_

Designation: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## 8.2 APPENDIX 2: MEETING MINUTES EXIT

### MINUTES ON EXIT MEETING ANNUAL CAPACITY & PERFORMANCE ASSESSMENT II HELD AT THE GOVERNOR'S BOARDROOM - MANDERA ON 7<sup>TH</sup> NOV 2018 FROM 4:30 P.M TO 5:15 P.M

#### MEMBERS PRESENT:

#### COUNTY TEAM:

NAME	DESIGNATION
1. Mohamed A Ahmed	Deputy Governor
2. Okash A Adan	County Secretary
3. Abdi Aziz Mahaad	KDSP Focal Person
4. Mandera County	Chief Officers

#### PMS TEAM

NAME	DESIGNATION
1. Mr. Abudo Qonchoro	Team leader
2. Ms. Winnie Moraa	Assessor
3. Mr. Don Ongori	Assessor

#### MIN: 1/07/11/2018: PRELIMINARY

The meeting was called to order by the County Secretary Mr. Okash Adan at 4:40 P.M followed by a word of prayer from one of the County staff. Members briefly introduced themselves and their respective designations.

#### MIN: 2/07/11/2018: OPENING REMARKS

The KDSP focal person Mandera County gave a vote of thanks and invited the Consulting team a chance to give debrief on the county assessment. This was done by the PMS team Leader Mr. Abudo Qonchoro.

#### MIN: 3/07/11/2018: BRIEF OVERVIEW OF THE ASSESSMENT PROCESS

The consulting team Leader gave thanks to the county staff for their tireless efforts and committed participation throughout the 3-day assessment period. He highlighted that the 3 days has been a success and that sufficient evidence was availed. He further explained that the Level one grant is specifically meant for building capacity within the County, the Level two grants have key thematic areas being measured and the grants given through this level are for development within the county.

The team lead later gave observations noted through the assessment period as follows:

- Delays in the release of NEMA certifications during the assessment process,
- Internal Audit committee established but there are no ongoing activities in relation to their functions.
- IFMIS system downtime from the National Treasury as well as network connectivity.



- Strategies on service re-engineering within the staff need to be developed
- Need to activate and operationalize statutory committees like M & E
- Need to publish online reports and statutory documents.

He later congratulated the County for having made it in the previous assessment. The KDSP focal person gave a vote of thanks to the county staff for their participation and commitment during the assessment period. He wished the consulting team success as they exit their respective locations in their future endeavors.

The County secretary also gave a vote of thanks to the consulting team and the county staff on the roles they played during the assessment period.

The Deputy Governor H.E Mohamed A. Ahmed gave a vote of thanks to the consultants and gave assurance of improving on their weak areas observed in order to build the capacity within the county. He also expressed appreciation to the county staff for their cooperation throughout the assessment period.

**MIN: 4/07/11/2018: ADJOURNMENT**

The meeting was adjourned at 5:15 P.M

**Minutes Prepared by:**

**Signature:** Winnie Moraa

**Date:** \_\_\_\_\_

**1. Name:**

Secretary  
Prestige Management Solutions Ltd.

**Minutes confirmed by:**

**1. Name:** Abudo Qonchoro

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Team Leader  
Prestige Management Solutions Ltd.

**2. Name** \_\_\_\_\_

**Designation:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



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

**For Contact Information:**

**Ministry of Devolution and ASAL  
State Department of Devolution  
6<sup>th</sup> Floor, Teleposta Building  
P.O. Box 30004-00100  
NAIROBI.**