



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

BOMET COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:

6th December - 10th December, 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 |
| CBROP | - | County Budget Review and Outlook Paper |
| CE | - | Civic Education |
| CEC | - | County Executive Committee |
| CFAR | - | County Financial and Accounting Report |
| CGB | - | County Government of Bomet |
| CIDP | - | County Integrated Development Plan |
| CE&PP | - | Civic Education & Public Participation |
| CO | - | Chief Officer |
| CoB | - | Controller of Budget |
| CoG | - | Council of Governors |
| CPG | - | County Performance Grants |
| CRA | - | Commission on Revenue Allocation |
| CS | - | County Secretary |
| EA | - | Environmental Audits |
| EIA | - | Environmental Impact Assessment |
| EMCA | - | Environmental Management and Coordination Act |
| ESMP | - | Environmental and Social Management Plan |
| ESIA | - | Environmental and Social Impact Assessment |
| FS | - | Financial Secretary |
| FSP | - | Fiscal Strategy Paper |
| FY | - | Financial Year |
| IA | - | Internal Audit |
| ICT | - | Information Communication Technology |
| IFMIS | - | Integrated Financial Management Information System |



| | | |
|-------|---|--|
| IPSAS | - | International Public Sector Accounting Standards |
| KDSP | - | Kenya Devolution Support Programme |
| KENAO | - | Kenya National Audit Office |
| KRA | - | Key Result Area |
| M&E | - | Monitoring and Evaluation |
| MAC | - | Minimum Access Conditions |
| MODA | - | Ministry of Devolution and ASAL |
| MPC | - | Minimum Performance Conditions |
| MoV | - | Means of Verification |
| NEMA | - | National Environment Management and Coordination Authority |
| NT | - | National Treasury |
| OAG | - | Office of Auditor General |
| OSR | - | Own Source Revenue |
| PFM | - | Public Finance Management (Act) |
| PM&E | - | Planning, Monitoring & Evaluation |
| PM | - | Performance Measures |
| POM | - | Programme Operation Manual |
| POS | - | Point of Sale |
| RAP | - | Resettlement Action Plan |
| RRI | - | Rapid Results Initiative |
| WB | - | World Bank |



ACKNOWLEDGMENT

The consulting team from Prestige Management Solutions Ltd wishes to thank the County Government of Bomet, Senior Management, and staff who participated in the Annual Capacity and Performance Assessment. The assessment team thanks all County Government of Bomet Senior Officials and staff led by H.E. Governor H.E Governor Joyce Laboso, H.E Deputy Governor Dr. Hillary Barchok, County Secretary, Ms. Evalyne Rono, and CECM Finance and Economic Planning, Mr. Andrew Sigei, for their overwhelming, support and their fruitful contributions to the 2017/2018 Annual Capacity and Performance Assessment (ACPA) exercise for the County Government of Bomet.

Finally, we want to acknowledge and appreciate Ms. Milcah Jepkoech CGBKDSP Coordinator who is also CO Economic Planning, all KRA Focal Persons for Public Finance Management, Planning and M&E, Human Resource Management, Civic Education and Public Participation, Environment & Social Safeguards and all key County officials for their guidance and immense support during the 3 days while undertaking the 2018 ACPA for the County of Bomet.



EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

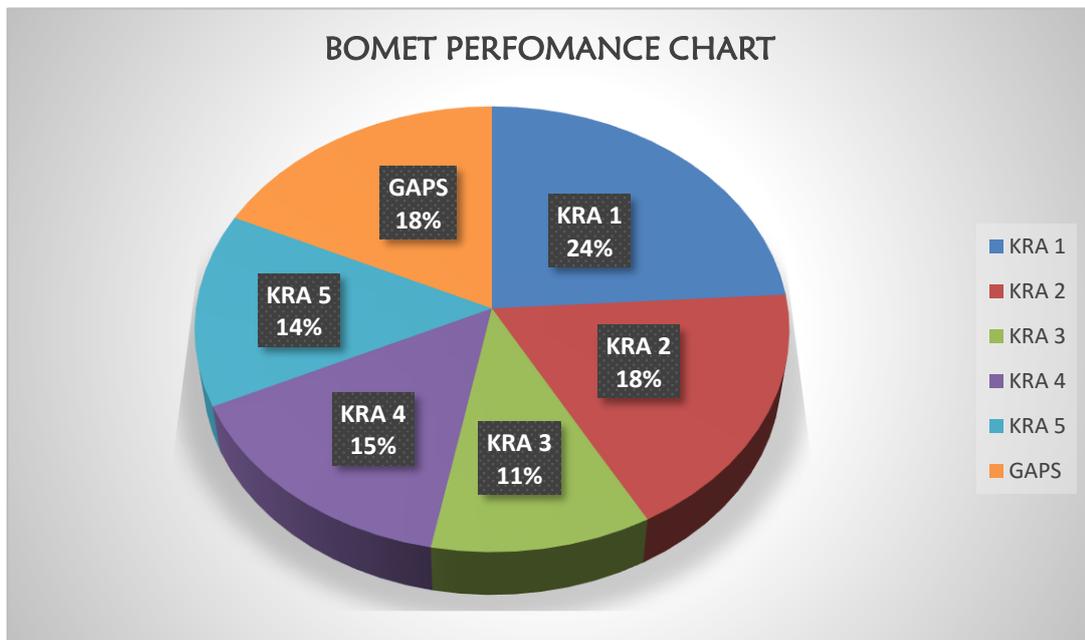


This report documents the key issues that arose during the 2018 ACPA assessment of the County Government of Bomet. The report captures the assessment process, the Key achievements and scores in three key areas namely Minimum Access Conditions (MAC), Minimum Performance Conditions (MPC) and Performance Measures (PM). The report also includes key challenges, weaknesses, and lessons learned.

Table1: The summary of the assessment was summed as follows:

| ACPA Measures | Outcome |
|---------------|---|
| MAC | County Government Bomet has complied with all MAC |
| MPC | CGB has met 7 MPCs, County Government of Bomet has NOT MET MPC 3 on Audit Opinion as the County had a Disclaimer Opinion by the OAG for FY 2016/2017. MPC 5 (Adherence to Investment Menu) is not applicable. |

| ACPA Measure | Outcome | Score |
|--------------|---|-----------|
| PM | KRA 1: Public Financial Management | 24 |
| | KRA 2: Planning, Monitoring and Evaluation | 18 |
| | KRA 3: Human Resources Management | 11 |
| | KRA 4: Civic Education and Public Participation | 15 |
| | KRA 5: Investment implementation and Social & Environmental Performance | 14 |
| | SCORE OVER 100 | 82 |





Achievements

As illustrated above, the County Government of Bomet performed excellently in all key result areas. These include Public Financial Management, Planning, Monitoring & Evaluation, and Human Resource Management, Civic Education & Public Participation and Investment implementation and Social & Environmental Performance. The CGB performed highly all in most indicators under PMCs and PMs.

Weaknesses

Some of the weak areas noted are:

- Quarterly financial reports submitted to County Assembly (CA) and Controller of Budget (COB) outside the statutory timelines.
- ADP does not contain all issues from A-H in the PFM Act; an overall of only 5/7 issues.
- Evidence of evaluation of completion of major CIDP projects not availed.
- No evidence that the performance contracting (PCs) is cascaded downward to directorate level
- No evidence of implementation of the Rapid Results Initiative (RRI)
- No evidence of adherence to the staff recruitment process.
- No evidence provided of Citizens' feedback on the finding of C-APR status report
- Feed-back to citizens on how Citizens proposals have been handled not provided
- The county does not have a dedicated budget for environmental impact assessment for key development projects.
- No dedicated budget for annual environmental audits/screening.
- Include all the gaps identified in an updated capacity building plan for 2018/2019
- Ensure that the CGB puts in place an efficient documentation and reporting system

2.0 Introduction

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

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



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

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

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

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

2.1 Key Results Areas

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

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

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



revenues and service delivery, achieve county development objectives, and access other sources of development financing

2.2 The Program Development Objective (PDO)

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

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

2.3 The specific objectives.

The specific objectives of the assessment are to –

- a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the



County Government Act and other legal documents;

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

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

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



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

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

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

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

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology, Assessment Team, and Activities

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



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

3.1 Literature Review

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

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

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

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

3.2 Mobilization

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

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



3.3 Sensitization Workshop

- 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.

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

- a) **Entry Meeting:** The assessment team held an entrance meeting with CGB Officials led by H.E. Deputy Governor Dr. Hillary Barchok Member, County Secretary, Ms. Evelyn Rono, and CECM Finance and Economic Planning, Mr. Andrew Sigei. The entry meeting was attended Cos and Directors of most departments. The meeting was also attended by the KDSP Focal Persons and all the focal persons for the five KRAs for the CGB. The purpose of the entry meeting was for the assessment team to be introduced, share the purpose of the ACPA, and agree on the 3 days' action plan with county officials.
- b) **Data Administration:** The assessment team undertook the administration of the ACPA by capturing the evidence for MAC, PMCs, and PMs as defined by the means of verification in the tool. The assessment was done in 3 days starting from Thursday 6th December and finalized by close of business on Monday 10th December 2018.
- c) **Exit Meeting:** The assessment team held an exit meeting with the CGB officials led by H.E Governor Mr. Joyce Laboso and attended by key officials. The exit meeting was used for sharing preliminary findings which include identified gaps for MPCs, PMs for each of the 5 KRAs.



Time plan

| Activity | 6 th Dec 2018 | 7 th Dec 2018 | 10 th Dec 2018 | 11 th Dec 2018 |
|---|--------------------------|--------------------------|---------------------------|---------------------------|
| Entry meeting | | | | |
| Assessing the Minimum Access Conditions | | | | |
| Assessing minimum Performance Measures | | | | |
| Assessing Performance Measures | | | | |
| Exit Meeting | | | | |
| Preparing a draft 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 |
|--|--|---|--|-------------------------|---|
| a) 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. | MET | The participation agreement was signed by Bomet Governor on 21 st June 2016 |
| b) B plan developed | Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB. | CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex). | To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants | MET | The County Government of Bomet has an updated Capacity Building Plan for FY 2017/2018 developed as per Program Operational Manual (POM guidelines) of MoDA. The Capacity Building Plan signed on 26 th September 2018 was availed to the assessors. |
| c) 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 | | MET | County Government of Bomet (CGB) received level 1 grant of Kshs 41,929,669.00 for Capacity Building. The grant was used to build capacity in the 5 KRAs of ACPA program: <ul style="list-style-type: none"> • PFM Kshs. Kshs 6,075,975.00 |



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 | | | <ul style="list-style-type: none"> • Planning and M&E Kshs 10,563,050.00 • HRM Kshs 5,485,000.00 • Civic Education & Public Participation Kshs 9,371,000.00; • Environment Kshs 5,321,994 .00. |
| d) Implementation of CB plan | Ensure actual implementation. | <p>Minimum level (70% of FY 16/17 plan, 75% of FY 2017/2018 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p> | | MET | <p>County Government of Bomet (CGB) received level 1 grant of Kshs 41,929,669.00 for Capacity Building. CGB had used Kshs 36,817,019.00. As evidenced in the progress report for 2017/2018,</p> <p>CGB had a Balance of Kshs 5,104,650.00.</p> <p>This represents 87.82% absorption of the grant</p> |



4.2 Minimum Performance Conditions

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

| Minimum Performance Conditions for Capacity & Performance Grants (level 2) | Reason and Explanation | Detailed indicator and Means of Verification | Comments | Assessment met/ not met | Detailed assessment findings |
|--|--|--|--|-------------------------|--|
| Minimum Access Conditions complied with | | | | | |
| 1. Compliance with minimum access conditions | To ensure minimum capacity and linkage between CB and investments. | Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these. | At the point of time for the ACPA | MET | <ul style="list-style-type: none"> The Governor of Bomet signed the participation agreement on 21st June 2016 as evidenced by the copy of the agreement provided to the assessors. The County Government of Bomet has an updated Capacity Building Plan for FY 2017/2018. A progress report of the use of level I grant for capacity building was availed. |
| Financial Management | | | | | |
| 2. Financial statements submitted | To reduce fiduciary risks | Financial Statements (for FY 2016-17) with a letter on documentation submitted to the Kenya National Audit Office by 30th September 2017 and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by | 3 months after the closure of the FY (30 th of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY. | MET | The CGB developed and submitted the 2016/2017 FS. The FS was also submitted to NT as per letter dated 29/sep/2017 ref: CGB/TRE/NT/32 and to the OAG 30 th October 2017. OAG acknowledged on 31 st October 2017, ref: CGB/TRE/audit/31 as per evidence no. CGB/036/MPC2. |



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 |
|---|---|--|---|-------------------------|--|
| | | 31 st October 2017. The FS has to be in an auditable format. MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG. | | | |
| 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. | NOT MET | For the CGB, the OAG had a Disclaimer of Opinion |
| Planning | | | | | |
| 4. Annual planning documents in place | To demonstrate a minimum level of capacity to plan and manage funds | CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website. | | MET | CGB has availed the following required documents as per evidence no: CGB/036/MPC4(1-3) <ul style="list-style-type: none"> The CGB CIDP for FY 2013/2017 developed and copy availed. The CIDP was approved on 29th April 2014 ref: BCA/FIEP/02/2014/14 The CGB ADP for FY 2017/2018 was developed and was submitted to County Assembly on 31st Aug. 2016 and acknowledged 1st September 2016 ref: CGB/TRE/C.ASSEM CORRES./22/2 |



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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 |
|--|--|--|--|-------------------------|--|
| | | | | | <ul style="list-style-type: none"> The CGB budget for FY 2017/2018 prepared and submitted to CA on 5th April 2017 as per letter REF: CGB/TRE/C. ASSEM. CORRES. /22/4 |
| Use of funds in accordance with Investment menu | | | | | |
| <p>5. Adherence with the investment menu</p> <p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18 Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p> | To ensure compliance with the environmental and social safeguards and ensure efficiency in spending. | <p>Project proposals for use of FY 2017-18 Level 2 grants¹) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV:</u> Project proposal for current ACPA (i.e. Nov 2018).</p> <p>For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) 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> | <p><u>Please have the list of 13 counties</u> that qualified for level -2 grant</p> <p>N.B. The first level 2 grants were granted in FY2017/2018 even though released in early FY18/19</p> | NOT APPLICABLE | CGB did not qualify for level II grant in FY 2016/2017; hence not applicable |
| Procurement | | | | | |

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



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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 |
|--|---|---|--|-------------------------|---|
| 6. Consolidated Procurement plans in place. | To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds. | <p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated 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> | 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 2017/2018) | MET | The CGB has developed a consolidated procurement plan for FY 2017/2018. Dated 27 th June 2017. The assessment team ascertained that the procurement plan was updated when budget revisions were made as per evidence no. CGB/036/MPC6 |
| Core Staffing in Place | | | | | |
| 7. County Core staff in place | To ensure minimum capacity in staffing | <p>Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place:</p> <ul style="list-style-type: none"> • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to oversee environmental and | At the point of time for the ACPA. | MET | <p>The county has in place the overall county organogram and respective departmental organograms.</p> <p>The county has developed appropriate job descriptions (JDs) for all cadres of staff dated May 2015. A sample of JDs and Schemes of Services for core staff were availed</p> <p>The CGB has the following core staff:</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>social safeguards for all sub projects</p> <ul style="list-style-type: none"> M&E officer <p><u>MoV:</u> Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview, and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p> | | | <ul style="list-style-type: none"> Procurement officer appointed 14th Jan 2014 ref: BC88/6/1(126) - Mr. Samuel Kirui, The Procurement Officer has an MBA post graduate Degree and is a member of Kenya Institute of Purchasing & Supply Management evidence no. CGB/036/MPC7(1) The CGB has in placed an Accountant (Hilda Chepng'etich Chepkwony) who was appointed 1st February 2014 ref: BC.88/9/1 (151). The Accountant has a CPA-K, MBA (Finance Option) and is a member of ICPAK evidence no. CGB/036/MPC7 (2). The CGB has an M&E officer (Mr. Daniel Terer) appointed on 22nd May 2014 and redeployed as head of M&E on 24th Aug 2018 ref: CGB/ECO/001. The incumbent has a Master's of Business Administration evidence no. CGB/036/MPC7 (3) The County has a Focal Environmental and Social Officer Mr. Paul Maritim designated on 3rd Jan 2018 ref: BC 88/9/1. The incumbent has a master of philosophy in Environmental planning and Management |



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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 |
|--|---|--|---|-------------------------|--|
| | | | | | evidence no. CGB/036/MPC7 (4). |
| Environmental and social Safeguards | | | | | |
| <p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & 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> | <p>1. Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>MOV: NEMA Certification of subprojects. Relevant county project documents.</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All</p> | <p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 202017/2018). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p> <p>Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual.</p> | <p>MET</p> | <p>1. CGB is guided by revised EMCA Act (2015) Cap 387. There is also an environment and coordination policy sessional paper no. 8 of 2015 in place as per availed copy. The county has adopted the following from the EMCA Act and sessional paper; screening, annual audits, EIAs. The following were samples of availed NEMA certification: evidence no. CGB/036/MPC8 (1)</p> <ul style="list-style-type: none"> • Cert no: 0050816; NEMA/PR/BMT/5/2/442; a proposed coffee pulping station on plot no. Kericho East • Cert no: 0026420; NEMA/PR/BMT/5/2/0125; Construction of eye unit comprising of theatre and wards • Cert no:0035071; NEMA/PR/BMT/5/2/246; proposed governor's office and lounge • Cert no: 0026373; NEMA/PR/BMT/5/2/0101; Construction of Bomet stadium. <p>2. The following Samples of EIA public assessment questionnaires and screening done for the evidence of the following project no. CGB/036/MPC8 (2):</p> |



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|--|------------------------|---|----------|-------------------------|---|
| | | <p>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"> • Required safeguard instruments prepared and approved by the relevant authorities. (<i>20 EIA Reports for public projects (10 public to be used in MPC 8 and 5private/5public to be used in 5.4)</i>) • Proper land acquisition procedures were followed² <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government).</p> <p><u>MoV</u>: Evidence of gazettelement or appointment of members</p> | | | <ul style="list-style-type: none"> - The proposed extension of Longisa hospital, - Proposed Bomet county assembly perimeter wall - Proposed construction of Boreywek bridge at Longisa ward <p>3. The CGB has engaged a Designated Focal Officer for Environment and Social Safeguards appointed on 25th Jan 2018 ref: BC.7/3/1 (Mr. Paul Maritim) evidence no. CGB/036/MPC8 (3)</p> <p>4. All proposed county investments are screened against a set of environmental and social criteria/checklist, safeguards instruments prepared. Samples of the checklist include:</p> <ul style="list-style-type: none"> - Governor’s office and lounge - Construction of Bomet stadium - Proposed Bomet county assembly perimeter wall - Proposed construction of keertai bridge on longish ward - The proposed extension of Longisa hospital <p>5. ESIA’s or detailed ESMPs are developed for all investments</p> |

²If 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 |
|--|------------------------|--|----------|-------------------------|--|
| | | and meeting minutes. | | | <p>drawing on inclusive public consultations. Copies of the following EIA reports availed:</p> <ul style="list-style-type: none"> - NEMA/PR/BMT/5/2/246; governor's office and lounge - Construction of Bomet stadium - proposed Bomet county assembly perimeter wall - Proposed construction of keertai bridge on longisa ward - The proposed extension of Longisa hospital evidence no. CGB/036/MPC8 (5) <p>6. Functioning County Environment Committee established via gazette notice no 2689 28th Feb 2018. Comprises of 24 members.</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 |
|--|--|--|------------------------------------|-------------------------|--|
| 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"> • Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). <p><u>MoV:</u> Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> • formal designation of responsible persons and their functions in complaints handling () • standards, guidelines or service charters that regulate how complaints are handled • register(s) of complaints and actions taken on them • Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. • Reports/communication to | At the point of time for the ACPA. | MET | <p>CGB has an operational complaints handling system as per availed organogram. There is also an office of county Ombudsman. The County has a county complaints policy developed by Directorate of public complaints. A County Technical committee is in place and a copy of Committee minutes dated 8th March 2017 evidence no. CGB/036/MPC9 (1)</p> <p>7. The County has in place a designated Officer for handling complaints as per appointment letter dated 15th June 2015, ref: CGB/GN/30/1 (Mr. Philip Rutto) evidence no. CGB/036/MPC9 (2)</p> <p>8. The CGB has a complaints policy that provides standards and guidelines that regulate how complaints are handled. A copy of service charter for complaints handling domiciled within public complaints department/ ombudsman office was also availed evidence no. CGB/036/MPC9 (3)</p> <p>9. The County has a County complaints register (manual) which was opened in 2014- shared with the assessment team. The complaints register has the following columns: date; name and address of complaints and particulars of the complaints plus action are taken evidence no. CGB/036/MPC9 (4)</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>management on complaints handled</p> <ul style="list-style-type: none">Evidence of a feedback mechanism to the complainant on the progress of complaint. <p><i>See also County Government Act Art. 15 and 88 (1)</i></p> | | | <ul style="list-style-type: none">Minutes of meetings where complaints have been discussed within the internal framework also availed dated 8th March 2017. <p>10. Evidence of communication to management on complaints handled also availed as per internal memo dated 22nd March 2017 where the ombudsman office forwarded a complaint lodged by girl guides association to the county secretary evidence no. CGB/036/MPC9 (5)</p> <p>11. Evidence of a feedback mechanism to complainant also availed as per copy of evidence dated 21st Nov 2018 evidence no. CGB/036/MPC9 (6)</p> |



4.3 Performance Measures

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

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|--|--|--|--|---|--------------------|---|
| 1.0 | KRA 1: Public Financial Management | | | | | | |
| | Max score: Maximum 30 points. | | | | | | |
| a) | <i>Strengthened budget formulation, resource mobilization, and allocation</i> | | | | | | |
| 1.1 | Program Based Budget prepared using IFMIS and SCOA | Budget format and quality | The annual budget approved by the County Assembly is: a) Program Based Budget format. b) A budget developed using the IFMIS Hyperion module. | Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions). | Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point | 1 | a. CGB has a program based budget as per availed copy b. The county develops the budget using Ms. Excel then uploads into the IFMIS Hyperion module. Evidence no. CGB/036/KRA1 (1.1a) |
| 1.2 | | The budget process follows a clear budget calendar | Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and outlook paper – | PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements. | Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points. | 3 | a. The CEC Member for Finance issued a Circular to the county government entities on 31 st Aug 2016 on planning and budgeting process for FY 2017/2018 Evidence no. CGB/036/KRA1 (1.2a) b. CBROP developed and submitted |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|---------------------------|---|--|--|--------------------|---|
| | | | <p>submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after the mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p> | | | | <p>to the CA on 20th October 2018 ref: CGB/TRE/C.ASSEM CORRES. /22/4 Evidence no. CGB/036/KRA1 (1.2b)</p> <p>c. CGB County fiscal strategy paper (FSP) prepared and submitted to CA on 13th January 2016 ref: CGB/TRE/C.ASSEM CORRES/22/4. The FSP was approved by CA on 1st March 2017 as evidence no. CGB/036/KRA1/1.2c</p> <p>d. The CGB CEC member for finance submitted budget estimates to County Assembly on 5th April 2017 ref: CGB/TRE/C.ASSEM CORRES/22/4 as per evidence no. CGB/036/KRA1/1.2d</p> <p>e. The County Assembly approved the budget with or without amendments on 30th June 2018</p> |
| 1.3 | | The credibility of budget | <p>a) Aggregate expenditure out-runs compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches</p> | Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS | Max. 4 points. Ad ____ a): If expenditure deviation between total budgeted | 4 | <p>a. Final budget = 6,241,908,699 Actual comparable basis 6,063,127,256</p> |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|------------------|--|---|---|--------------------|---|
| | | | budget allocations (average across sectors). | (general ledger report at department (sub-vote) level). | <p>expenditures and total exp. in the final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 points.</p> <p><u>Ad b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p> | | <p>Hence: $6,241,908,699/6,063,127,256 * 100 = 97%$ $100 - 97 = 3%$</p> <p>f. Average expenditure composition across sectors = 9% as per evidence no. 1.3 (b) evidence no. CGB/036/KRA1/1.3a&b.</p> <ul style="list-style-type: none"> - Admin, ICT & Public service: Budget 1,201,383,903.50; Expenditure 1,099,728,502.74, variance 8% - Finance budget: 330,618,705 Expenditure 309,034,220.80 variance 7% - Economic planning: budget 110,577,739 Expenditure 95,322,937.93 Variance 14% - Lands and urban planning Budget 294,264,122 Expenditure 261,534,435 Variance 11% - Youth, sports Budget 135,264,632 Expenditure 126,999,439.53 Variance 6% - Medical services |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----------|--|------------------------|---|---|--|--------------------|--|
| | | | | | | | Budget: 1.296,668,371.50 Expenditure 1.195,649,426.06 Variance 8% - Agriculture, livestock Budget: 409,022,710.60 Expenditure 372,332,159.28 Variance 9% - Water and Environment Budget: 385,131,674 Expenditure 337,520,755.37 Variance 12% - Education and vocational Budget: 442,790,273 Expenditure 427,205,102.48 Variance 4% - Roads and public works Budget: 764,163,507 Expenditure 680,748,455.62 Variance 11% - Trade, Energy and Industry Budget: 122,821,532 Expenditure 114,911,563.72 Variance 6% |
| <i>b)</i> | <i>Revenue Enhancement</i> | | | | | | |
| 1.4 | Enhanced revenue management and administration | Performance in revenue | Automation of revenue collection, immediate | Compare revenues collected through automated processes as % | Max: 2 points. Over 80% = 2 points | 2 | The County Government of Bomet has an automated revenue collection system called |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|--|--|---|--|--------------------|--|
| | | administration | banking and control system to track collection. | of total own source revenue. | Over 60% = 1 point | | <p>Zizi by riverbank solutions in partnership with KCB. This system is also used in tandem with the Local Authority Integrated Financial Mgt System (LAIFMS). A contract copy dated 3rd December 2015 between CGB; KCB and Riverbank solutions ltd was availed to the assessment team.</p> <p>Total collection from own source revenue for the FY 2017/2018 was Ksh. 181,675,343</p> <p>While total manual collection = kshs. 25,905,383.00.</p> <p>Automated revenue= Kshs. 155,769,960.00</p> <p>Hence %ge revenue collected through automation (automated/total revenue*100) = 155,769,960.00/ 181,675,343 / *100 = 85.74%</p> <p>Evidence no.CGB/036/KRA1/1.4</p> |
| 1.5 | | Increase on a yearly basis in own-source revenues (OSR). | % increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY | Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.). | <p>Max. 1 point.</p> <p>If increase is more than 10 %: 1 point.</p> | 1 | <p>2016/2017 = Kshs. 169,682,028.00</p> <p>2017/2018 = Kshs. 181,675,343.00</p> <p>Increase in revenue 11,993,315.00</p> |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|--|--|---|--|---|---|--------------------|--|
| | | | | | | | % increase 7% Evidence no. CGB/036/KRA1/1.5 |
| c) Enhanced capacity of counties on execution (including procurement), accounting and reporting | | | | | | | |
| 1.6 | Reporting and accounting in accordance with PSASB guidelines | Timeliness of in-year budget reports (quarterly to Controller of Budget). | <p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p> | <p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p> <p>CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p> | <p>Max. 2 points.</p> <p>(a &b) Submitted on time and published: 2 points.</p> <p>(a only): Submitted on time only: 1 point.</p> | 0 | <p>CGB has quarterly reports submitted to the following entities:</p> <ol style="list-style-type: none"> 1st Quarter report submitted to CA Oct 10th, 2017, ref: GCB/TRE/C.ASSEM CORRES/22/4; CoB 18thOct 2018 ref: CGB/TRE/6/3 2nd quarter report submitted to CoB 1st March 2018 REF: CGB/TRE/6/3 (outside timeline); Submitted to CA 8th March 2018 ref: CGB/TRE/C.ASSEM CORRES.22/5 (outside timeline) and NT 28th Feb 2018 ref: CGB/TRE/NT/32; 3rd Quarter submitted to CA 30th April 2018 ref: CGB/TRE/C.ASSEM CORRES/22/5; NT dated 30/April 2018 ref: CGB/TRE/NT/32; CoB 30th April 2018 ref: CGB/TRE/NT/32; CRA 30/April/2018 ref: CGB/TRE/AUDIT/31 and NT 30th April 2018 ref: CGB/TRE/NT/32 |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|----------------------------------|--|--|---|--------------------|---|
| | | | | | | | 4. The 4 th Quarter report which is a consolidation of the 1 st three Qs was submitted to CA 28 th Sept 2018 ref: CGB/TRE/C.ASSEM CORRES/22/5; OAG 30 th Oct 2018 ref: CGB/TRE/audit/31;CRA 6 th Nov 2018 ref: CGB/TRE/11; CoB 30 th Oct 2018 ref: CGB/TRE/NT/32 and NT:6 TH Nov 2018 REF: CGB/TRE/NT/32 |
| 1.7 | | Quality of financial statements. | Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include core issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register. | Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or | Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point | 1 | The CGB quarterly FS are prepared in accordance with PSASB prescribed format. FS includes the following: <ul style="list-style-type: none"> • Trial balance, bank reconciliations linked with closing balances, • Budget execution report, • Schedule of outstanding payments and appendixes |



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|-----|------------------|---|---|--|---|--------------------|---|
| | | | | satisfactory, conditions are also complied with. | | | |
| 1.8 | | Monthly reporting and up-date of accounts, including: | <p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. A financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. | <p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p> | <p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p> | 2 | <p>CGB develops updated monthly reports which are consolidated into quarterly reports as per availed copy that includes:</p> <ol style="list-style-type: none"> i) Income and expenditure statements dated 14/05/2018 ref: CGB/TRE/3 ii) Budget execution report, iii) A financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of Imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. <p>Evidence no. CGB/036/KRA1/1.8</p> |
| 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. | <p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p> | <p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional arrangements: <u>First year</u>: Assets register to need only to contain assets</p> | 1 | <p>The CGB has an updated asset register. The County undertakes annual inspection of both the assets and asset register. The latest inspection was done in May 2018 Evidence no. CGB/036/KRA1/1.9</p> <p>The CGB asset register contains the following:</p> <ul style="list-style-type: none"> • Item |



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| | | | | | acquired by county governments since their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries | | <ul style="list-style-type: none"> Quantity Tag no. Description Model Serial no. Remarks Value per item (Ksh.) Total (Ksh.) |
| d) Audit | | | | | | | |
| 1.10. | Internal audit | Effective Internal audit function | Internal Audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor) | Review audit reports. Check against the PFM Act Art 155 | Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point. | 1 | <p>The County Internal Audit Unit in place. A copy of the organogram was provided. The Internal Audit Unit is headed by a Director.</p> <p>Quarterly Internal Audit reports developed and submitted to the Governor as per availed copies:</p> <ul style="list-style-type: none"> 2017/2018 1st quarter report submitted on 23/Oct 2017. 2nd quarter report submitted 15th January 2018. 3rd quarter report submitted 15/05/2018. 4th quarter report submitted 15th Aug 2018 <p>Evidence no. CGB/036/KRA1/1.10</p> |
| 1.11 | | Effective and efficient | IA/Audit committee established and review of reports and follow-up. | Review composition of IA/Audit Committee, minutes etc. for evidence of | Max. 1 point. | 1 | CGB has an internal audit committee in place comprising 5 members. The committee was |



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| | | internal audit committee. | | 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. | IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point. | | appointed on 24 th September 2018. Members are Dr. Erick Kipsang; Dr. Wilson Kipruto; Mr. Henry Mutai; CPA Reuben Chirchir and Mrs. Juliana Yegon. Evidence of review of internal availed Evidence no. CGB/036/KRA1/1.11. |
| 1.12 | External audit | Value of audit queries | The value of audit queries as a % of total expenditure | A review audit report from KENAO. Total expenditure as per reports to CoB. | Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point | 0 | CGB Audited FS for FY 2015/2016 and FY 2016/2017 OAG was a Disclaimer Opinion, hence difficult to calculate the value of audit queries. |
| 1.13 | | Reduction of audit queries | The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). | Review audit reports from KENAO from the last two audits. | Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point. | 0 | CGB Audited FS for FY 2015/2016 and FY 2016/2017 OAG was a Disclaimer Opinion, hence difficult to calculate the reduction in audit queries. |
| 1.14 | | Legislative scrutiny of audit reports and follow-up | Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit | Minutes from meetings, review of previous audit reports. | Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point. | 1 | The County Government of Bomet undertakes legislative scrutiny of letters to CA dated 28 th Aug. 2018 ref: CGB/TRE/22/5 (39) letter to |



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| | | | queries are addressed | | | | CEC Finance dated 17/07/2018 ref: BCA/AG/14/1/1 (37) on legislative scrutiny of external audit reports for the year ending June 2016 Evidence no. CGB/036/KRA1/1.14 |
| e) Procurement | | | | | | | |
| 1.15 | Improved procurement procedures | Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation. | <p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PFR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant</p> | <p>Annual procurement assessment and audit by PPRA and OAG</p> <p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of</p> | <p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> | 6 | <p>a) The county adheres to all 25 steps in the IFMIS procurement process</p> <p>b) County has submitted the required procurement report to PPRA as per letter dated 13th July 2018 ref: SCM/036/2017/18.</p> <p>c) County adheres to procurement thresholds as per the following tenders and quotations assessed:</p> <p>Quotations;</p> <ol style="list-style-type: none"> 1. CGB/RFQ/287/2017-2018; Protection of Chesambai water project (3,623,498) 2. CGB/RFQ/281/2017/2018; Kamureito water project pump set (2,545,000) 3. GGB/RFQ/159/17/18; Construction of Chepkalwal water pan (Kshs. 2,984,290) 4. CGB/RFQ/1664/17/18; Repair & Services of motor vehicles; (Kshs. 578,520) |



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| | | | <p>documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p> | files. | <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p> | | <p>5. CGB/RFQ/262/17/18; Supply and delivery of Laboratory for Sotik sub-county (Kshs. 2,422,550)</p> <p>Tenders</p> <ol style="list-style-type: none"> 1. CGB/YS/001/2017/2018; Completion of IIAF stadium contract sum (257,498,105.00) through open tender 2. CGB/EDVT/008/2017/2018 ; Construction of ECDE centre at Kisabei Primary (kshs. 985,101) 3. CGB/DLHUD/002/2017/2018; Preparation of valuation roll for Bomet Municipality and Sotik town 4. CGB/ADM/004/2017/18; Supply and delivery of fire engine (55,000,000) 5. CGB/WI&E/004/2017/18; Preparation of Bomet water master plan <p>d) Secure storage space with adequate filing space in place</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, availed</p> <p>Evidence no.</p> |



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| | | | | | | | CGB/036/KRA1/1.15 a-e. |
| 2.0 | Key Result Area 2: Planning and M&E | | | | | | |
| | Max score: (tentative 20 points) | | | | | | |
| 2.1 | County M&E system and frameworks developed | County M&E/Planning unit and frameworks in place. | a) Planning and M&E units (may be integrated into one) established. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated to both planning and M&E. | Review staffing structure and organogram. The clearly identifiable budget for planning and M&E functions in the budget. | Maximum 3 points The scoring is one point per measure Nos. a-c complied with. | 3 | a. Planning and M&E units in place headed by respective Directors as per copy organogram provided evidence no. CGB/036/KRA2/2.1a. b. There is designated M&E Officer appointed in 2014 and contracted renewed on 24 th Aug 2018 ref: CGB/ECO/001 (Daniel Terer) and a Designated Officer for Planning appointed on 10 th Oct 2017 ref: MDP/1/21/CONF/2/13/H/(28) (Mr. Linus Ngeno) evidence no. CGB/036/KRA2/2.1b. c. The County had a dedicated budget for M&E Kshs. 22,758,000 ; and for Planning Kshs 21,489,119 evidence no. CGB/036/KRA2/2.1c (Kshs. 44,247,119) |
| 2.2 | | County M&E Committee in | County M&E Committee meets at least quarterly and | Review minutes of the quarterly meeting in the | Maximum: 1 point Compliance: 1 | 1 | The County has a functioning County M&E Committee. The |



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| | | place and functioning | reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings). | County M&E Committee. | point. | | committee comprises of 40 members as per availed policy dated 5 th March 2018 pg 14 no.3.3 Members of the Committee were appointed on 5 th May 2018 as per the availed appointed letters. d. Evidence of minutes of the committee meeting reviewing report also availed. The meeting was held at Governor's auditorium on 29 th June 2018 evidence no. CGB/036/KRA2/2.2. |
| 2.3 | County Planning systems and functions established | CIDP formulated and updated according to guidelines | <p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p> | <p>CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p> | <p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p> | 3 | <p>a) CIDP for FY 2013-2017 developed and adheres to guideline structure provided by MoDA. A copy of the CIDP was shared with the assessors.</p> <p>b) The assessment team reviewed the CIDP fir the FYs 2013-2017 and ascertained that it has clear objectives, priorities, and outcomes, reporting mechanism, result matrix, key performance indicators included.</p> <p>c) The CGB Budget for FY 2017/2018 was Kshs. 6, 241,908,699 while the</p> |



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| | | | | | | | County revenue for the FY 2016/2017 was Kshs. 5,582,950,295 . Hence the annual financing requirement for full implementation of ADP for FY 2017/2018 was ADP (Kshs 6, 241,908,699 / 5,582,950,295 * 100) 111.8%. This did not exceed 200% of the CGB revenue for FY 2016/2017. Evidence no. CGB/036/KRA2/2.3. |
| 2.4 | | ADP submitted on time and conforms to guidelines | <p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p> | Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1. | <p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p> | 3 | <p>a. ADP submitted to CA by September 1st as per letter dated 31st Aug 2016 ref: CGB/TRE/C.ASSEM.CORRE S. /22/2</p> <p>b. ADP contains issues mentioned in the PFM Act 126,1 as mentioned below:</p> <ol style="list-style-type: none"> 1. strategic priorities in chapter 3 pg 68-92 2. situational analysis pg 1-5 3. Programmes to be delivered chapter 3&4 4. payments to be made on behalf of the county government not there 5. Capital developments chapter 3 6. a summary budget chapter 4 <p>a detailed description of</p> |



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| | | | | | | | proposals with respect to the development of physical, intellectual, human not there The county meets 5/7 issues Evidence no. CGB/036/KRA2/2.4 |
| 2.5 | | The linkage between CIDP, ADP, and Budget | Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation) | <p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of the final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p> | Maximum: 2 points Linkages and within the ceiling: 2 points. | 2 | <p>The linkage between CIDP, ADP, Budget</p> <p>All ten sampled large projects have the cost of ADP within - +10% of the final budget allocation.</p> <p>The following are the list of sampled projects and their costing deviation from the budget:</p> <ul style="list-style-type: none"> Revenue automation- ADP Kshs. 18,000,000 Budget Kshs. 18,342,000 Variance 1.9% Repair of cattle dips ADP Kshs. 3,300,000, Budget Kshs. 3,050,000 Variance 9.6% Construction of generator house at fisheries -ADP Kshs. 650, 400 Budget Kshs. 650, 400 Variance 0% IAAF Sports ADP Kshs. 64,920,000 Budget Kshs. 650, 600,000 Variance |



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| | | | | | | | <p>7.6%</p> <ul style="list-style-type: none"> Industrial development- ADP Kshs. 25m Budget Kshs. 25m Variance 0% Street lighting ADP Kshs. 5.6m Budget Kshs. 5.6m Variance 0% Tvet -ADP Kshs. 41m Budget Kshs. 41m Variance 0% ECDE classrooms- ADP Kshs. 105,607,706, Budget Kshs. 109,607,706 Variance -3.8% Equipping health services ADP Kshs. 40m Budget Kshs. 38.9m Variance of 2.5% Mogor borehole ADP Kshs. 1,000,000 Budget Kshs. 1,031,998 Variance 3.2% <p>Evidence no. CGB/036/KRA2/2.5</p> |
| 2.6 | Monitoring and Evaluation systems in place and used, with feedback to plans | Production of County Annual Progress Report | <p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months</p> | <p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p> | <p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with</p> | 5 | <p>a. CGB has produced C-APR for FY 2017/2018 C-APR</p> <p>b. The C-APR was prepared) on 27th August 2018 – which was within the statutory timeline (by September 1st deadline)</p> <p>c. The CGB C-APR for FY 2017/2018 has included clear performance progress against CIDP indicator targets and within result matrix for results and implementation</p> |



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| | | | of the closure of a FY and sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines. | | 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) | | Evidence no. CGB/036/KRA2/2.6 a-b |
| 2.7 | | Evaluation of CIDP projects | Evaluation of completion of major CIDP projects conducted on an annual basis. | Review the completed project and evaluations (sample 5 large projects). | Maximum: 1 point. Evaluation done: 1 point. | 0 | Not availed |
| 2.8 | | Feedback from the Annual Progress Report to Annual Development Plan | Evidence that the ADP and budget are informed by the previous C-APR. | Review the two documents for evidence of C-APR informing ADP and budget | Maximum: 1 point. Compliance: 1 point. | 1 | Evidence that the ADP and budget are informed by the previous C-APR availed Evidence no. CGB/036/KRA2/2.8 |
| 3.0 | Key Result Area 3: Human Resource Management Max score: 12 points. | | | | | | |
| 3.1 | Staffing plans based on functional and organization assessments | Organization al structures and staffing plans | a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / | Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. | Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c= NA. Future AC&PAs: | 3 | a) The county has an approved staffing plan for FYs 2015/2017 dated 23 rd September 2015 with annual targets. The County has an updated County Staffing Plan dated September 2018 for the FYs |



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| | | | <p>functional and organizational assessment and approved organizational structure?</p> <p>c) Have the annual targets in the staffing plan been met?</p> | In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations). | a=1 point, b = 1 point, c = 1 point | | <p>2018/2022 Evidence no. CGB/036/KRA33.1a</p> <p>b) The CGB staffing plan was informed by CARPS report as per communication dated 14th March 2016 and SSRC report dated 26th June 2015 ref: COG/6/36 Evidence no. CGB/036/KRA33.1b</p> <p>c) annual targets in the 2017/2018 staffing plan not met</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 (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records</p> | <p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p> | <p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p> | 4 | <p>a) The CGB has in place JDs for all Cadres of Staff. the following JDs were availed evidence no: CGB/036/KRA/3.2a</p> <ul style="list-style-type: none"> • C.O Medical services • Director of water resource management • Director of roads • The principal human resource officer <p>b) The county has a skills inventory and competency framework prepare on 11th April 2018 evidence no: CGB/036/KRA/3.2b</p> <p>c) The county follows the following recruitment steps:</p> <ol style="list-style-type: none"> 1. Requisition by department and preparation of job |



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| | | | available | | | | indents 2. Presentation before county human resource mgt advisory committee (CHRMAC) 3. HR validates job indents then forward to CS 4. Advertises by the board 5. Shortlisting 6. Interviews 7. Forwarding of successful candidates to the CS for consideration by executive 8. HR issues appointments 9. Deployment to departments d) Induction evidence no: CGB/036/KRA/3.2c |
| 3.3 | Staff appraisal and performance management operationalized in counties | Staff appraisals and performance management | a) Staff appraisal and performance management process developed and operationalized. b) Performance contracts developed and operationalized c) Service re-engineering undertaken d) RRI undertaken | Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100-day period | Maximum score: 5 points.³ a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 1 point Performance | 4 | a) The CGB has a performance management system guided by public service commission guidelines. The PMS includes: <ul style="list-style-type: none"> • Performance contracting; • Performance appraisals and departmental work plans and work performance informed by the ADP. • Guidelines for performance Contracting and Performance and |

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



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| | | | | | Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point | | The following Performance appraisal forms were sampled: <ul style="list-style-type: none"> • PA for Dr. Pessah Praxidis; Health dept Maternity division. • Beatrice Chebet department of water engineering division evidence no: CGB/036/KRA/3.3a b) The CGB has prepared Performance contracts and operationalized. The following Samples include: <ul style="list-style-type: none"> • Governor and CECM Agriculture; Livestock and Cooperatives for period 1st Feb 2018-30th June 2018 • Governor and CECM Lands, Housing and Urban Planning • Governor and CECM water, sanitation and environment c) Service re-engineering was undertaken for consolidation of 2 payroll systems i.e. IPPD (Integrated personnel & payroll database) and HRSS (Human Resource soft pay system) as per memo dated 25 th June 2018 evidence no: CGB/036/KRA3/3.3b d) No evidence of RRI by CGB |



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| 4.0 | Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points | | | | | | |
| 4.1 | Counties establish functional Civic Education Units | CEU established | Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined. | County Act, Art 99-100. | Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point. | 3 | a) The CGB has a Civic Education Unit in place as per copy of the organogram provided. There is County Civic Education and Public Participation Committee comprising of 9 members (5 sub-county representatives; 2 youths; 1 woman; 1 PWD AND 1 for inter faith) evidence no: CGB/036/KRA4/4.1a b) The CGB has a designated Officer for Civic education. The unit is headed by Director Civic Education, David Mutai and Public participation appointed on 10 th January 2018 ref: BC 88/9/1 evidence no. CGB/036/KRA4/4.1b c) The CGB set aside a Budget of Kshs. 25,000,000 for Civic Education for FY 2017/2018 evidence no. CGB/036/KRA4/4.1c d) The county has curriculum adapted from the curriculum developed by the MoDA. I.e. 13 weeksprogram on civic |



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| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|--|--|--|---|--------------------|--|
| | | | | | | | education. e) Methods of CE include meetings at County headquarters, Sub County Committees; public barazaas, local FM stations e.g. Changei, Kass FM, Radio Injili tools: brochures, made up notes, Copy of receipt payment to Kass media for civic education on roles of county executive at Kshs. 100,000 also availed evidence no. CGB/036/KRA4/4.1e |
| 4.2 | | Counties roll out civic education activities | Evidence of roll-out of civic education activities – (minimum 5 activities). | County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this. | Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points. | 2 | The CGB has rolled out many civic education activities that include the following topics evidence no. CGB/036/KRA4/4.2: <ul style="list-style-type: none"> • Citizenry and public participation • Identifying and prioritizing county projects • Influencing county decisions • Oversight and accountability • Devolution; • Civic education • County planning • Public finance management |
| 4.3 | Counties set up | Communicati | a) System for Access to | County Act, Art. 96. | Maximum 2 points. | 2 | a) The county has a policy |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|---|---|--|--|---|--------------------|---|
| | institutional structures systems & process for Public Participation | on framework and engagement. | <p>information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p> | <p>Review approved (final) policy/procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents.</p> <p>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.)</p> | <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p> | | <p>document on civic education and public participation which provides for access to information/ Communication framework on page 29 of the documentary evidence no. CGB/036/KRA4/4.3a.</p> <p>b) County has a designated officer in place for communication appointed on 28TH June 2018 REF: BC88/9/1 evidence no. CGB/036/KRA4/4.3b</p> |
| 4.4 | | Participatory planning and budget forums held | <p>a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and</p> | <p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p> <p>The link between minutes and actual plans.</p> <p>List of suggestions from</p> | <p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>a-3 met: 1 point.</p> | 2 | <p>a) Evidence of participatory planning and budget forums held were availed as per minutes on Forum for fiscal strategy paper for FY 2018/2019 held at Sotik Office, Silibwet ward, Bomet Central Sub County on 26th February. The county has prepared a Guideline that clearly defines public participation guidelines dated April 2018 evidence no.</p> |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|------------------|---|---|------------------------------|--------------------|---|
| | | | <p>stakeholder mapping in public participation guidelines issued by MoDA.</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>citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p> | | | <p>CGB/036/KRA4/4.4b</p> <p>b) Evidence of mandatory citizen engagement /consultations held beyond the budget forum for validation of 2018/2022 CIDP held at Nairobi safari club and Bomet County on 15th February 2018 and 2nd February 2018 respectively.</p> <p>c) Evidence of stakeholder mapping availed. The County ensures that all cadres of stakeholders are captured at every forum. An example is the stakeholder list for public participation forum on budget estimates held on 19th April 2018. Stakeholders include NGOs, Farmers, Community based organizations, PLWDs evidence no. CGB/036/KRA4/4.4c</p> <p>d) Evidence that forums are structured availed as per programme for public participation on budget estimates held on 19th April 2018.</p> <p>e) Evidence of input from the citizens to the plans provided. An example is the citizen's input to CIDP for</p> |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|------|------------------|---|--|---|---|--------------------|---|
| | | | | | | | FYs 2018/202. f) Feed-back to citizens on how proposals have been handled was availed through validation meetings held for example forum for validation of 2018/2022 CIDP held in Bomet County on 2 nd February 2018 |
| 4.5. | | Citizens' feed back | Citizen's feedback on the findings from the C-APR/implementation status report. | Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is a feedback mechanism in place. | Maximum points: 1 Compliance: 1 point. | 0 | Not availed |
| 4.6 | | County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared | Publication (on county web-page, in addition to any other publication) of: <ul style="list-style-type: none"> County Budget Review and Outlook Paper Fiscal Strategy Paper Financial statements or annual budget execution report Audit reports of financial statements Quarterly budget progress reports or other report documenting project implementation and budget execution | PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions) | Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points. | 4 | The following documents were on the county website: <ul style="list-style-type: none"> County Budget Review and Outlook Paper Fiscal Strategy Paper Financial statements or annual budget execution report Audit reports of financial statements Annual progress reports (C-APR) with core county indicators Procurement plans and rewards of contracts Annual Capacity & Performance Assessment |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|------------|--|--|--|--|---|--------------------|---|
| | | | during each quarter <ul style="list-style-type: none"> Annual progress reports (C-APR) with core county indicators Procurement plans and rewards of contracts Annual Capacity & Performance Assessment results County citizens' budget | | | | results 2016/2017 |
| 4.7 | | Publication of bills | All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. | County Act, Art. 23. Review gazetted bills and Acts, etc. Review the county website. | Maximum 2 points Compliance: 2 points. | 2 | The following bills were published on the county website: <ul style="list-style-type: none"> Bomet county supplementary appropriation bill 2018 PLWDs bill Bomet county finance bill 2017 Bomet county public service board bill 2017 |
| 5.0 | Result Area 5. Investment implementation & social and environmental performance | | | | | | |
| | Max score: 20 points. | | | | | | |
| 5.1 | Output against the plan – measures of levels of implementation | Physical targets as included in the annual development | The % of planned projects (in the ADP) implemented in last FY according to completion register of projects | Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided | Maximum 4 points (6 points in the first two AC&PAs).⁴ More than 90 % | 6 | The following projects were sampled evidence no. CGB/036/KRA5/5.1: <ol style="list-style-type: none"> Governor's office block 100 % complete |

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



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|----------------------|------------------|--|---|--|--------------------|---|
| | | plan implemented | <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</i></p> | <p>with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p> | <p>implemented: 4 points (6 points in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).</p> | | <ol style="list-style-type: none"> 2. Governor's lounge 100% complete 3. County executive 100% complete 4. Chura spring 100% complete 5. Kipsirich water pan 100% complete 6. Ndanai modern toilet 100% complete 7. Kapchera road 100% complete 8. Routine maintenance of lebekwet road 100% complete 9. Routine maintenance of kiptende bingwa sec school road 100% complete 10. Ndanai modern toilet 100% complete |
| 5.2 | Projects implemented | Implementati | Percentage (%) of projects | A sample of projects: a | Maximum 4 points. | 3 | With respect to the below |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|-----------------------------|--|---|--|---|--------------------|--|
| | according to cost estimates | on of projects and in accordance with the cost estimates | implemented within budget estimates (i.e. +/- 10 % of estimates). | <p>sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p> | <p>(5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are executed within +/5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points 70-79%: 2 points 60-69%: 1 point</p> <p>Below 60%: 0 points.</p> | | <p>sampled projects, 80% were implemented within budget estimates as shown below evidence no. CGB/036/KRA5/5.2:</p> <ol style="list-style-type: none"> Governor's office block (budget 61m, actual 109m 79% variance) Governors lounge (budget 7m, actual 7.2m; 3% variance) County executive (budget 15m, actual 16.4m; 9% variance) Chura spring (budget 300,000, actual 323,480; 8% variance) Kipsirich water pan (budget 2.5m, actual 2.3; 5% variance) Ndanai modern toilet (budget 2.1m, actual 2.31; 0% variance) Routine maintenance of lebekwet road (budget 4.9m, actual 4.8; 1% variance) Routine maintenance of kiptende bingwa sec school road (budget 5m, actual 4.3; 13% variance) |
| 5.3 | Maintenance | Maintenance budget to ensure | Maintenance cost in the last FY (actuals) was minimum 5 % of the total | Review budget and quarterly budget execution reports as well as financial | Maximum 3 points (4 points in the first two AC&PAs). | 0 | Maintenance budget for projects availed but the cost of the capital budget not availed |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|--|---|--|---|--|--------------------|---|
| | | sustainability | capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects). | statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments. | The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 3 points (4 in the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point. | | hence difficult to ascertain if the maintenance budget is within 5% of the total budget |
| 5.4 | Screening of environmental social safeguards | Mitigation measures on ESSA through audit reports | Annual Environmental and Social Audits/reports for EIA /EMP related investments. | Sample 10 projects and ascertain whether environmental/social audit reports have been produced. | Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with the framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of | 3 | CGB has undertaken EIA for a number of projects. Samples projects include evidence no. CGB/036/KRA5/5.4: 1. NEMA/PR/BMT/5/2/430; Proposed four storey mixed commercial building 2. NEMA/PR/BMT/5/2/428; Proposed commercial bidding on plot 9, sotit market konoin sub-county 3. NEMA/PR/BMT/5/2/385; Proposed carwash at daraja |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|---------------------|---|---|---|--|--------------------|---|
| | | | | | projects: 1 point | | <ul style="list-style-type: none"> site 4. NEMA/PR/BMT/5/2/423; Proposed construction of a commercial building at Bomet town 5. NEMA/PR/BMT/5/2/438; Proposed murrum extraction borrow pit 6. NEMA/PR/BMT/5/2/436; Proposed commercial development 7. NEMA/BMT/EA/169; kaplong slaughterhouse 8. NEMA/PR/BMT/5/2/454; Drilling and equipping of the borehole for domestic use 9. NEMA/PR/BMT/5/2/458; Proposed stone quarrying site 10. NEMA/PR/BMT/5/2/233; county assembly perimeter wall |
| 5.5 | EIA /EMP procedures | EIA/EMP procedures from the Act followed. | Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case | Sample 5-10 projects | All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point | 2 | <p>The following projects were sampled on environmental safeguards:</p> <p>Proposed perimeter wall and gate house: proposed governor's office and lounge; proposed IAAF stadium; Proposed eye unit and bridge at Kertai Longisa ward.</p> <p>All the above projects had</p> |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|---|----------------------|--|--|--|---|--|
| | | | where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract. | | | | Screening done, EIA reports taken. Other considerations were pollution prevention, bio diversity protection, and natural resource management; occupational health and safety. |
| 5.6 | Value for the Money (from the 3 rd AC&PA). | Value for the money. | Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool. | To be included from the 3 rd AC&PA only. A sample of minimum of 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3 rd AC&PA. Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points. | Maximum 5 points. To be developed during implementation based on the TOR for the VfM. Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc. | In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the | Not applicable |



Annual Capacity & Performance Assessment Report (ACPA)

| No. | Priority Outputs | Performance Area | Performance Measure (Detailed Indicators) | Means of Verification and Issues to Check | Scoring /level of importance | The result (Score) | Detailed Assessment Findings |
|-----|------------------|------------------|---|---|---|---|------------------------------|
| | | | | | | PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3 rd AC&PA | |
| | | | | | Total Maximum Score: 100 points. | 82 | |



Capacity Building Requirements

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

- Quarterly financial reports should be submitted to County Assembly (CA) and Controller of Budget (COB) within the statutory timelines,
- Develop ADP and include all seven (7) issues as required by the PFM Act,
- Capacity building of key county officials to undertake an evaluation of completed of CIDP projects,
- The key officials should begin cascading performance contracting (PCs) downward to directorate level.
- The top county leadership should begin working on Rapid Results Initiatives (RRI) each FY,
- The county should adhere and document every step in the staff recruitment process,
- The county should start a mechanism of Citizens' feedback on the finding of C-APR status reports each year,
- Feed-back to citizens on how citizen's proposals are handled should be done and documented,
- The county should set aside a dedicated budget for environmental impact assessment for key development projects.
- The county should set aside a dedicated budget for annual environmental audits/screening.
- Ensure that the CGB puts in place an efficient documentation and reporting system
- Include all the gaps identified in an updated capacity building plan for 2018/2019

5.0 Challenges in the Assessment

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

- No major challenge on the ACPA exercise for Bomet County.

5.1 Specific and General Comments to Individual Aspects of the Assessment Process

Issues raised 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:

- The County participation agreement format provided by MoDA was signed by the Governor in June 2016.
- CGB has an updated 2017/2018 CB plan in the format provided in the MoDA Program Operational Manual (POM)



- CGB did not qualify for level II grant in 2016/2017 ACPA.
- Copy of the implementation report of the capacity building interventions for 2017/2018 developed.

5.3 MPC's Issues

The following was observed for MPCs

- MPC 1- CGB has complied with MAC
- MPC 2- Development and submission of FS to respective entities for 2017/2108 complied
- MPC4- All key annual planning documents (2013/2017 CIDP, 2017/2018 ADP, and 2017/2018 approved Budget.
- MPC5 -Not applicable to county government of Bomet.
- MPC 6- consolidated Procurement Plans in place
- MPC7- All Core County Staff
- MPC 8- CGB have a functional & operational environmental and social safeguards system.
- MPC 9- Citizens Complaints System in place

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- Quarterly financial reports submitted to County Assembly (CA) and Controller of Budget (COB) outside the statutory timelessness (one month after the quarter) e.g 2nd quarter 2017/2018 submitted to COB on 1st March 2018; 2nd quarter 2017/2018 submitted to CA on 8th March 2108 (should have been submitted by 31st Jan 2018)

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- ADP does not contain all issues from A-H in the PFM Act; an overall of only 5/7 issues.
- Evidence of evaluation of completion of major CIDP projects not availed.

KRA 3: Human Resource

The following was observed:

- No evidence that the performance contracting (PCs) is cascaded downward to directorate level
- No evidence of implementation of the Rapid Results Initiative (RRI)
- No evidence of adherence to the staff recruitment process.



KRA 4: Civic Educations and Participation

- No evidence provided of Citizens’ feedback on the finding of C-APR status report
- Feed-back to citizens on how citizens’ proposals have been handled not provided

KRA 5 Investments and Social Environment Performance

- The county does not have a dedicated budget for environmental impact assessment for key development projects.
- No dedicated budget for annual environmental audits/screening

6.0 Overview of the Weakest Performances

The Table below presents assessed areas of the county of weakest performance during the Assessment

| KRA | Performance Measure | Issues |
|-------|--|---|
| KRA 1 | Public Finance Management | <ul style="list-style-type: none"> • Quarterly financial reports submitted to County Assembly (CA) and Controller of Budget (COB) outside the statutory timelines (one month after the quarter) e.g 2nd quarter 2017/2018 submitted to COB on 1st March 2018; 2nd quarter 2017/2018 submitted to CA on 8th March 2108 (should have been submitted by 31st Jan 2018) |
| KRA 2 | Planning &M&E | <ul style="list-style-type: none"> • ADP does not contain all issues from A-H in the PFM Act; an overall of only 5/7 issues. • Evidence of evaluation of completion of major CIDP projects not availed. |
| KRA 3 | Human Resource Management | <ul style="list-style-type: none"> • No evidence that the performance contracting (PCs) is cascaded downward to directorate level • No evidence of implementation of the Rapid Results Initiative (RRI) • No evidence of targets in the staffing plan met |
| KRA 4 | Civic Education& Public Participation | <ul style="list-style-type: none"> • No evidence provided of Citizens’ feedback on the finding of C-APR status report • Feed-back to citizens on how citizens proposals have been handled not provided |
| KRA 5 | Investment implementation & social and environmental performance | <ul style="list-style-type: none"> • The county does not have a dedicated budget for environmental impact assessment for key development projects. • No dedicated budget for annual environmental audits/screening. |



7.0 BOMET LIST OF PARTICIPANTS

| NO. | Name | Designation |
|-----|-----------------------|---|
| 1) | H.E Dr. Joyce Laboso | Governor |
| 2) | Dr. Hillary Barchok | H.E Deputy Governor |
| 3) | Ms. Evalyne Rono | County Secretary |
| 4) | Mr. Andrew Sigei | CECM Finance and Economic Planning |
| 5) | Ms. Milcah Chepkoech | C.O Economic Planning |
| 6) | Mr. Joseph Kebbeney | C.O Environment and Natural Resources |
| 7) | Mr. Bill Rutto | Director County Assembly |
| 8) | Mr. Wesley Sigei | Director HRM |
| 9) | Mr. Eric Rono | Senior Human Resource Officer |
| 10) | Mr. Erick Kirui | Director of CS office |
| 11) | Mr. Simon Langat | C. O Education |
| 12) | Mr. Erick Kirui | Director Revenue |
| 13) | Mr. Isaack Chepkwony | Head of finance reporting |
| 14) | Mr. Kirui Samuel | Mr. Head of Internal Audit |
| 15) | Mr. Kenneth Koech | Chief Finance Officer |
| 16) | Ms. Jayne | Chief of staff |
| 17) | Mr. Paul K. Maritim | Director Environment |
| 18) | Mr. Cheruyot Korir | Environment |
| 19) | Mr. Samuel Kirui | Director SCM |
| 20) | Ms. Beatrice Laboso | Procurement |
| 21) | Mr. Nicholas Kiroch | C.O Youth and Sports |
| 22) | Mr. Charles Koech | Director of ICT |
| 23) | Mr. Mutai Simon | Economist Economic Planning |
| 24) | Mr. Joseph Sitonik | CECM Health |
| 25) | Mr. Philemon Rutoh | C.O Public health |
| 26) | Mr.L.K Ngeno | Assistant Director Economic Planning |
| 27) | Mr.Daniel Terer | Assistant Director Monitoring & Evaluation |
| 28) | Mr.Ronald Kipngeno | Assistant Director of Budget |
| 29) | Mr. Eric Ngetich | COTET II |
| 30) | Victolyne Rono | Director of Education |
| 31) | David Muttai | Director Intergovernmental Relations |
| 32) | JMK Langat | County Ombudsman |
| 33) | Psr. Daniel K. Ngenoh | Focal Person Civic Education & Public Participation |
| 34) | Samuel Kirui | Director Environment |
| 35) | Erick Kirui | Director Revenue |
| 36) | Erick Chepkwony | Head of Financial Reporting |
| 37) | Sammy Kirui | Head Internal Audit |
| 38) | Wesley Sigei | Focal Person Human Resource Management |



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING BOMET 2018 ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) HELD AT THE CONFERENCE HALL GOVERNOR'S BUILDING 6TH DECEMBER 2018 FROM 10:07 A.M – 11:00 A.M

PRESENT:

COUNTY TEAM:

| NAME | DESIGNATION |
|--------------------------|---------------------------------------|
| 1. Dr. Hillary Barchok | H.E Deputy Governor |
| 2. Ms. Evalyne Rono | County Secretary |
| 3. Mr. Andrew Sigei | CECM Finance and Economic Planning |
| 4. Ms. Milcah Chepkoech | C.O Economic Planning |
| 5. Mr. Joseph Kebbeney | C.O Environment and Natural Resources |
| 6. Mr. Bill Rutto | Director County Assembly |
| 7. Mr. Wesley Sigei | Director HRM |
| 8. Mr. Eric Rono | SHRO |
| 9. Mr. Erick Kirui | Director CS office |
| 10. Mr. Simon Langat | C. O Education |
| 11. Mr. Erick Kirui | Director Revenue |
| 12. Mr. Isaack Chepkwony | Head of finance reporting |
| 13. Mr. Kirui Samuel | Head of Internal Audit |
| 14. Mr. Kenneth Koech | Chief Finance Officer |
| 15. Ms. Jayne | Chief of staff |
| 16. Mr. Paul Maritim | Director of Environment |
| 17. Mr. Cheruyot Korir | Environment |
| 18. Mr. Samuel Kirui | Director SCM |
| 19. Ms. Beatrice Laboso | Procurement |
| 20. Mr. Nicholas Kiroch | C.O Youth and Sports |
| 21. Mr. Charles Koech | Director of ICT |
| 22. Mr. Mutai Simon | Economist Economic Planning |
| 23. Mr. Joseph Sitonik | CECM Health |
| 24. Mr. Philemon Rutoh | C.O Public health |

MoDA Representative

1. Ms. Caroline Sang

PMS TEAM

| NAME | DESIGNATION |
|------------------------|-------------|
| 1. Mr. Thomas Kirongo | Team leader |
| 2. Ms. Violet Odhiambo | Assessor |
| 3. Ms. Mary Amukoya | Assessor |



MIN: 1/6/12/2018: OPENING REMARKS

The meeting was opened by a word of prayer from one of the county officials. H.E Deputy Governor Dr. Hillary Barchok welcomed the team of assessors from Prestige Management Solutions (PMS) to Bomet County. He added that the Consultants should feel at home. He then asked all those present to introduce themselves. This was followed by a brief on the 2018 KDSP/ACPA by Ms. Milcah Chepkoech, Bomet KDSP focal person who took the opportunity to express gratitude to Ministry of Devolution and World Bank for their support in building capacity of county officials in the five Key Result Areas of PFM, Planning & M&E, Human Resource Management, Civic Education & Public Participation and Environment & Social Safeguards.

M/s Chepkoech further briefed the meeting concerning the three day ACPA exercise for Bomet and that the assessment will be done on Thursday 6th, Friday 7th and finalized on Monday 10th December 2018. She requested for teamwork to enable the Bomet County to perform well in 2018 ACPA and be able to access the level II grant. She urged all county officials to provide the assessment team with the necessary documents for review for evidence as per the ACPA Tool already shared with all KRA focal persons.

Mr. Andrew Sigei, CEC member of Finance and Economic planning emphasized that the ACPA exercise was not an audit but an assessment. He went on to say that the county needed to work together in providing requisite documents as this will enable them to access development funds which will enhance service delivery. He reiterated that the assessment was for only for 3 days and it will also entail field and site visit to a few projects and therefore need to plan well.

MIN: 2/6/12/2018: REMARKS BY MODA REPRESENTATIVE

M/s Caroline Sang, MoDA representative thanked all top officials of County government of Bomet for their hospitality stating that the KDSP programme was initiated to enhance the capacity of all the 47 counties for improved service delivery to the citizens. She remarked KDSP has two levels of grants that are given to counties; grant level I is between 20-50 Million and level II grant is between 30-900 Million. She noted the fact in the 2017/2018 assessment, the count Government of Bomet had an overall score of 37% and placed at position 30/47. Some of the weak areas included lack of complaints and the environmental committee which were requirements to access level II grants. She added that the gaps identified are not to be used as a punishment to counties but the gaps can be addressed by including them in the county KDSP capacity building plan.

MIN: 3/6/12/2018: REMARKS BY PMS CONSULTANT

Mr. Thomas Kirongo, Team Leader, Prestige Management Solutions (PMS), thanked the Deputy Governor, County Secretary, and all County Officials for the warm welcome accorded to the assessment team. Mr. Kirongo shared the main objectives of the assessment noting that the ACPA is purely an evidence-based process. He, therefore, requested the county officials in charge of various departments particularly the KRA focal persons to provide evidence that will ensure county government of Bomet performs better in the 2018 assessment.

The team leader also gave a brief schedule for the three days noting that the exit meeting would be held on 10th December 2018 at 3:00 P.M. The review for Minimum



Access Conditions (MACs), Minimum Performance Conditions (MPCs) and Performance Measures (PMs) would be done within the first 2 days while field visits would be on day 2. Emphasis was made on the fact that a minimum of the five (5) projects to be sampled needed to cut across at least 3 sectors of the county and added that the exit meeting would be used to discuss the gaps and recommendations observed during the assessment.

MIN: 4/6/12/2018: COMMENTS AND FEEDBACK BY COUNTY OFFICIALS

H.E. Deputy Governor Dr. Hillary Barchok remarked that the exercise was important as it contributed to the county’s development budget which was critical in facilitating better service delivery to citizens. He added that the county officers needed to fully cooperate with the assessment team for the exercise to be fruitful and that the assessment has the full blessings of the H.E Governor Joyce Laboso to proceed. Similar sentiments were also lauded by County secretary Ms. Evalyne Rono, who stressed the importance of the need for all county officials to cooperate with the assessment team.

MIN: 5/6/12/2018: CLOSING REMARKS BY DEPUTY GOVERNOR

H.E. Deputy Governor Dr. Hillary Barchok once again thanked the team of Prestige Management Solutions (PMS) for attending the meeting and expressed the commitment for the cooperation by all the concerned county officials for the exercise. He also added that most key officials will participate in the exit meeting to be held on Monday 10th December at 3.00pm. The meeting was closed by a word of prayer from one of the county officials.

Minutes Prepared by:

Signature: _____ Date: _____

1. Name: _____

Secretary - Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

2. Name: _____

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

3. Name: _____

Designation: _____

County Government of: _____



8.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES OF EXIT MEETING BOMET ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) HELD AT THE GOVERNOR’S AUDITORIUM 10TH DECEMBER 2018 FROM 3.45:00 P.M – 4:45 P.M

PRESENT:

COUNTY TEAM:

| NAME | DESIGNATION |
|---------------------------|---|
| 1. H.E Dr. Joyce Laboso | Governor |
| 2. Hon. Andrew Sigei | CECM Finance and Economic Planning |
| 3. M/s Evalyne Rono | County Secretary |
| 4. Mr.L.K Ngeno | Assistant Director of Economic Planning |
| 5. Mr.Daniel Terer | Assistant Director Monitoring & Evaluation |
| 6. Mr.Ronald Kipngeno | Assistant Director Budget |
| 7. Mr. Eric Ngetiel | COTET II |
| 8. Mr. Kenneth Koech | CFO |
| 9. Victolyne Rono | Director Education |
| 10. Erick Kirui | Director Office of the County Secretary |
| 11. Paul K. Maritim | Director Environment |
| 12. David Muttai | Director Intergovernmental Relations |
| 13. JMK Langat | County Ombudsman |
| 14. Psr. Daniel K. Ngenoh | Focal Person Civic Education & Public Participation |
| 15. Samuel Kirui | Director Environment |
| 16. Erick Kirui | Director Revenue |
| 17. Erick Chepkwony | Head Financial Reporting |
| 18. Sammy Kirui | Head Internal Audit |
| 19. Erick Rono | Human Resource Management |
| 20. Wesley Sigei | Focal Person Human Resource Management |

PMS TEAM

| NAME | DESIGNATION |
|------------------------|-------------|
| 1. Mr. Thomas Kirongo | Team leader |
| 2. Ms. Violet Odhiambo | Assessor |
| 3. Ms. Mary Amukoya | Assessor |

MIN: 01/10/12/2018: OPENING REMARKS

The meeting was opened by a word of prayer. The meeting was chaired by H.E Governor Joyce Laboso. She welcomed the team of consultants and all county officials to the meeting. Hon. Laboso emphasized the commitment of her leadership in this year’s ACPA in view of the fact that performance of the county will determine the level of development grant that the county may get from World Bank through the MoDA KDSP Programme. She regretted that County Government of Bomet was not able to access investment grants based on 2016/2017 ACPA due unfavorable audit opinion.

Hon. Andrew Sigei, CEC Member of Finance & Economic Planning gave a brief overview of the 3 day ACPA exercise for Bomet County. Mr. Sigei noted that the



participation of the county officials in this year's ACPA exercise was commendable and thanked everyone for the cooperation in the exercise.

M/s Evelyn Rono, thanked both the assessment team and county officials for undertaking the exercise without any hitch, adding that the assessment team was patient in getting the evidence as compared to the last ACPA.

MIN:02/10/12/2018: REMARKS BY PMS CONSULTANT & TEAM LEADER

Mr. Thomas Kirongo, Team Leader, Prestige Management Solutions, thanked the top leadership of Bomet County Government lead by H.E. Governor Dr. Joyce Laboso for their support of the Bomet 2018 ACPA. He also thanked Bomet KDSP Focal Person and the Focal Persons of the respective KRAs for the providing the logistical support during the three days' exercise and for guiding their teams to avail the evidence in line with the ACPA tool. Mr. Kirongo then shared the main issues, gaps and recommendations of the Bomet 2017/2018 assessment as per the Minimum Access Conditions (MACs), Minimum Performance Conditions (MPCs) and Performance Measures (MPs) for respective KRAs as listed below: -

A. MAC (Minimum Access Conditions)

- All indicators met
 - The County participation agreement format provided by MoDA was signed by the Governor in June 2016.
 - CGB has an updated 2017/2018 CB plan in the format provided in the MoDA Program Operational Manual (POM)
 - CGB did not qualify for level II grant in 2016/2017 ACPA.
 - Copy of the implementation report of the capacity building interventions for 2017/2018 developed.

B. MPC (Minimum Performance Conditions)

- All MPCs Met
 - MPC 1- CGB has complied with MAC
 - MPC 2- Development and submission of FS to respective entities for 2017/2108 complied
 - MPC4- All key annual planning documents (2013/2017 CIDP, 2017/2018 ADP, and 2017/2018 approved Budget.
 - MPC5 -Not applicable to county government of Bomet.
 - MPC 6- consolidated Procurement Plans in place
 - MPC7- All Core County Staff
 - MPC 8- CGB have a functional & operational environmental and social safeguards system.
 - MPC 9- Citizens Complaints System in place



C. Performance Measures (For KRAS 1 To 5)

KRA 1: PUBLIC FINANCE MANAGEMENT

- Quarterly financial reports submitted to County Assembly (CA) and Controller of Budget (COB) outside the statutory timeless (one month after the quarter) e.g. 2nd quarter 2017/2018 submitted to COB on 1st March 2018; 2nd quarter 2017/2018 submitted to CA on 8th March 2108 (should have been submitted by 31st Jan 2018)

KRA 2: PLANNING AND M&E

- ADP does not contain all issues from A-H in the PFM Act; an overall of only 5/7 issues.
- Evidence of evaluation of completion of major CIDP projects not availed.

KRA3: HRM

- No evidence that the performance contracting (PCs) is cascaded downward to directorate level
- No evidence of implementation of the Rapid Results Initiative (RRI)
- No evidence of adherence to the staff recruitment process.

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- No evidence provided of Citizens' feedback on the finding of C-APR status report
- Feed-back to citizens on how citizens' proposals have been handled not provided

KRA 5: INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

- The county does not have a dedicated budget for environmental impact assessment for key development projects.
- No dedicated budget for annual environmental audits/screening.

RECOMMENDATIONS:

- Include all the gaps identified in an updated capacity building plan for 2018/2019
- Ensure that the CGB puts in place an efficient documentation and reporting system

MIN: 03/10/2018: COMMENTS AND FEEDBACK BY COUNTY OFFICIALS

The H.E Dr. Joyce Laboso once again thanked all county officials for their cooperation with the Prestige Management Solutions (PMS) assessment team. She thanked the assessment team for their patience as noted by most county officials and appreciated the feedback from the consultant team added that the county government of Bomet will work on the identified gaps.

MIN: 04/10/2018: CLOSING REMARKS

The meeting was closed by a word of prayer from one of the county officials.



Minutes Prepared by:

Signature: _____ Date: _____

1. Name: _____

Secretary - Prestige Management Solutions Ltd

Minutes confirmed by:

Signature: _____ Date: _____

2. Name: _____

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

3. Name: _____

Designation: _____

County Government of: _____



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

**For Contact Information:
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6th Floor, Teleposta Building
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