THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

COUNTY GOVERNMENT OF MERU

ANNUAL CAPACITY & PERFORMANCE ASSESSEMENT (ACPA) REPORT

Conducted on:

15th to 16th & 19th November 2018

TABLE OF CONTENTS

ACRONYMS 3
ACKNOWLEDGMENT 4
EXECUTIVE SUMMARY 5
2.0 INTRODUCTION 8
2.1 KEY RESULTS AREAS 8
2.2 THE PROGRAM DEVELOPMENT OBJECTIVE (PDO) 9
2.3 THE SPECIFIC OBJECTIVES. 10
3.0 METHODOLOGY & ASSESSMENT TEAM 12
3.1 LITERATURE REVIEW 12
3.2 MOBILIZATION 13
3.3 SENSITIZATION WORKSHOP 13
4.0 SUMMARY OF RESULTS 15
4.1 MINIMUM ACCESS CONDITIONS (MAC) 15
4.2 MINIMUM PERFORMANCE CONDITIONS 17
4.3 PERFORMANCE CONDITIONS 25
5.1 CHALLENGES IN THE ASSESSMENT 54
5.1 OBSERVATIONS 54
5.2 MAC'S 54
5.3 MPC'S ISSUE 54
5.4 PMS 54
6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES 56
7.0 LIST OF PARTICIPANTS MERU 57
8.0 APPENDICES 59
8.1 APPENDIX 1: ENTRY MEETING MINUTES 59
8.2 APPENDIX 2: MEETING MINUTES EXIT 61

ACRONYMS

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

ACKNOWLEDGMENT

The consulting team from Prestige Management Solution Ltd wishes to thank the County Government of Meru, the Senior Management team, CPSB of Meru and all staff of the county government who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors. We sincerely acknowledge the contribution made by Mr. Keneth Rutere, the HR Director and the KDSP focal point person who presided over the assessment as well as all KRA focal persons who actively participated to make the entire exercise a success.

Our most sincere gratitude to H.E. the Governor, Kiraitu Murungi, for allowing us to undertake the assessment in the County Government of Meru and for ensuring that the activity received the seriousness it deserved.

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

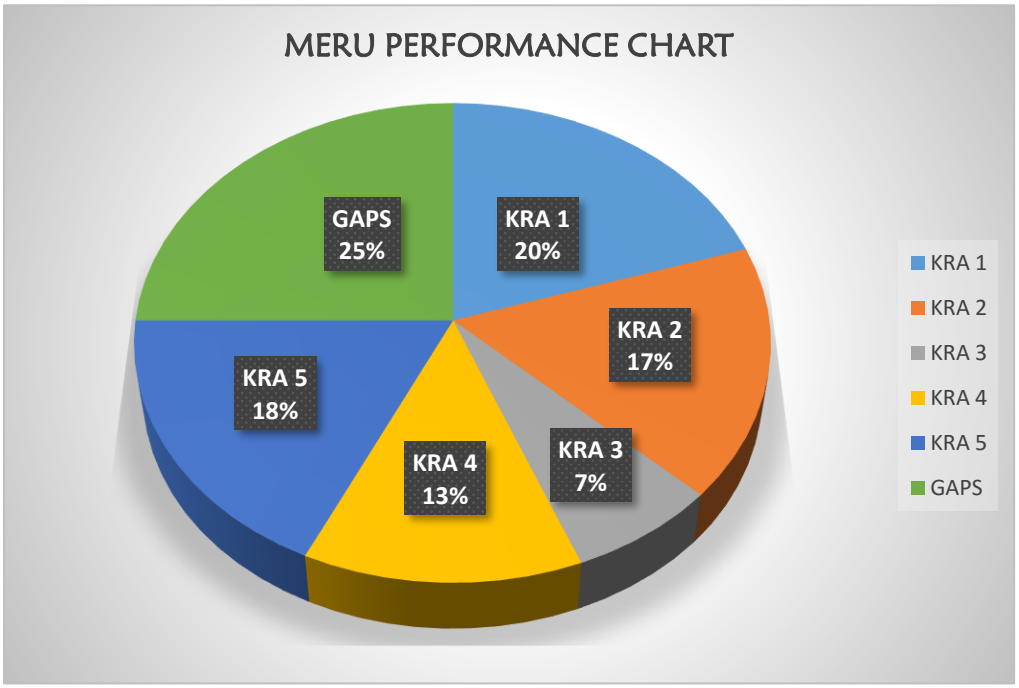
support, as well as by other actors. The NCBF spans PFM, Planning and M&E, Human Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

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

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

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	20
	KRA 2: Planning, Monitoring and Evaluation	17
	KRA 3: Human Resources Management	7
	KRA 4: Civic Education and Participation	13
	KRA 5: Investment implementation & Social And environmental performance	18
	SCORE OVER 100	75



Achievements

The County Government of Meru (CGM) has performed very well in the MPCs. It also performed considerably well in Public Financial Management by adhering to the financial management schedules and submitting the relevant financial reports in time. All the 25 steps in IFMIS procurement process is adhered with by the county. The documents required for the assessment were presented as evidence.

Under KRA 2, planning, monitoring, and evaluation met the targets with a designated planning and M & E officer, an M&E budget and county annual reports in place. Most of the reports were submitted to the requisite authorities within the stipulated deadlines and proof of the same provided.

The County also collaborated in Environmental and Social Safeguards with NEMA to ensure the projects adhered with the guidelines of NEMA checklist.

The county performed fairly well in Civic Education and Public Participation.

The area of Human Resource was performed satisfactorily. The core staffs were in place, job descriptions were used for recruitments and schemes of service adopted from PSCK were applied. The records for all recruitments, appointments, and promotions were well kept by the CPSB.

Weaknesses

Key areas of weakness were found across sectors as outlined below:
In Finance, the audit section the value, as well as the number of audit queries, went up in the period between FY 2015/16 and 2016/17.

There was no internal audit committee in place during the FY under review. Procurement reports were also not submitted to PPRA as required in FY17/18. In the planning and M&E unit, the key weakness was that the CAPR for 2016/17 was not approved.

The HR had a major weakness in staffing plans which were not prepared so there were no annual targets. Further, the staff appraisals and performance contracts, although developed were not signed hence not operationalized.

The Civic Education and Public Participation provided proof of only 3 activities of civic education that was carried out against the requisite 5 in FY 2017/18.

Challenges

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

Most documents from departments could not be accessed easily hence wasting a lot of time. This is an indication of poor records management system.

The self-assessment tool was not shared with all sectors prior to the assessment. This derailed the speed of the exercise as most officers were not aware of the documents that were to be submitted as evidence.

The maintenance budget was not singled out for every project; it was a lump sum. The officers complained that it was not possible to single out the maintenance budget for projects since it catered for unforeseen maintenance, hence was utilized on a need basis.

Areas of Improvement

- Record Management;
- Organizational structure;
- Civic Education and Public Participation;
- Develop Human Resource Staffing Plans with annual targets;
- Need to establish an Internal Audit Committee so as to build capacity in audit and financial management, hence avert audit queries;

2.0 Introduction

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

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

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

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

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

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

2.1 Key results Areas

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

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

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

2.2 The Program Development Objective (PDO)

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

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

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

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

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

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

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

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

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

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

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

2.3 The specific objectives.

The specific objectives of the assessment are to –

a) Verify compliance of the counties with key provisions of the laws and national guidelines and manuals such as the Public Financial Management Act, 2012, the County Government Act and other legal documents;

b) Verify whether the audit reports of the OAG of the counties follow the agreements under the KDSP, which is important for the use of findings in the ACPA;

c) Measure the capacity of county governments to achieve performance criteria derived from the core areas of the NCBF;

d) Use the system to support the determination of whether counties have sufficient safeguards in place to manage discretionary development funds and are therefore eligible to access various grants, such as the new CPG;

e) Promote incentives and good practice in administration, resource management, and service delivery through show-casing the good examples and identifying areas which need improvements;

f) Assist the counties to identify functional capacity gaps and needs;

g) Provide counties with a management tool to be used in reviewing their performance, and to benchmark from other counties, as well as focusing on performance enhancements in general;

h) Enhance downwards, horizontal and upward accountability, encourage and facilitate closer coordination and integration of development activities at the county level;

i) Contribute to the general monitoring and evaluation (M&E) system for counties and sharing of information about counties' operations.

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

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

The Annual Capacity and Performance Assessment (ACPA)

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

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

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

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

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

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

d) To increase the incentives for counties to invest in high priority areas

Annual Capacity and Performance Assessment Process

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

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

3.0 Methodology & assessment team

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

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

3.1 Literature Review

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

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

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

Briefly, the following contents within the ACPA manual: The Minimum Access Conditions, the Minimum Performance Conditions, and the Performance Measurements. Ministry Official stressed the need for consultants to document challenges witnessed during the field work which could affect the outcome of the assignment. It was observed

that the consultants would need to keep a close working relationship with the Ministry of Devolution to quickly respond to emerging issues, on areas where interpretation needed further clarification.

3.2 Mobilization

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

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

ii) Collate background information and relevant material such as existing audit reports, laws and regulations, the operations manuals and relevant records that would ideally assist the consultant in attaining her objective.

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

iv) Assessment of key implementation challenges and risks among others

3.3 Sensitization Workshop

Following the submission of the Inception reporting, the consultants were inducted on the contents of the ACPA data collection tools. The workshop was conducted at the Ministry of Devolution offices at the Bazaar Towers. The officials from the Ministry involved in the training were familiar with the tool having conducted similar inductions for Counties' staff. The sensitization workshop took two days and covered the background of the assignment and the detailed assumptions underlying the tool.

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

a) Entrance Meeting

The PMS and County of Meru staff held the entrance meeting on Thursday, 15th Nov 2018 at the Governors boardroom at 9.00 am that was chaired by the County Chief of Staff, Mr. Kimathi. In attendance was an officer from MODA, Dr. Anne Muchiri. The focal point person for KDSP, Mr. Keneth Rutere called upon the staff to corporate during the exercise.

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

b) Data Administration

Data collection commenced on 15th Nov 2018 at 11 am. The consultants administered the assessment tool within three (3) working days with a holiday break in between. The consultant engaged with key CGM staff and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA.

The consultants collected data through the administration of the KDSP tool, observation, desktop review of secondary data as well as an interview method to get information from the officers. They also logged into the website to check uploaded documents. They reviewed the Existing County Integrated Development Plan – CIDP, Annual Development Plans (ADP), Budget, Financial Reports, EIA reports, key project documents, policy documents, strategies, and departmental reports to check whether they complied with underlying laws, regulations ACPA participation and assessment guidelines. They also logged into the website to confirm whether the documents were uploaded. The consultants also visited four project sites: The County Head Quarters, the Meru County Petrol Station, the street lights project and the Gakoromone Market.

Exit Meeting-Debriefing

The exit meeting was held on 19th Nov 2018 at 12:30 pm that was chaired by the County Secretary, Mr. Rufus Mitiriand an opening prayer from Mr. Patrick G. Kigunda
The details highlights of the debrief is shown in the annex2

Time plan

Activity	15/12/2018	16/12/2018	19/12/ 2018	20/12/ 2018
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1) County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	The CGM presented a duly signed participation agreement letter by H. E. Governor, Peter Munya
2) CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified independently and NOT as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	The reports for implementation of the CB plan for 2017/18 were availed
3) Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports. MoV: Review of grant and		MET	56 PLANS WERE IMPLEMENTED

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
		utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			
4) Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 2016/17 plan, 75% of FY 2017/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).		MET	56 out of 65 of the planned CB activities were implemented by the end of the FY 2017/18 That was 88.9% of the FY2017/18 **SOFT COPY**

4.2 Minimum Performance Conditions

The summary of results for MPC 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	The county complied with the MACs above
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 31st 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 months after the closure of the FY (30th of September2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	Duly signed Financial Statements for FY 2016-17 for the Executive with a letter on documentation received on 29th September 2017 by OAG & by National Treasury on 14th September 2017. Duly signed Financial Statements for FY 2016-17 for the County Assembly with a letter on documentation were received on 29th Sep 2017 by AOG

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
3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2016-17 cannot be adverse or carry a disclaimer on any substantive issue. MoV: Audit reports from the Office of the Auditor General.	Audit reports cannot be with a disclaimer or adverse opinion (increased demands) – no exceptions As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.	MET	The audit opinion of the OAG of the FS for the Executive for FY 2016/17 is QUALIFIED
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2017-18) and budget (for FY 2017-18) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.		MET	Duly signed CIDP for 2013-2017, ADP for FY 2017/18 and budget for FY 2017/18 approved by the County Assembly on 17th May 2017 The above CIDP, ADP & budget were published online on the county website http://meru.go.ke/
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and	Project proposals for use of FY 2017-18 Level 2 grants[1]) are fully consistent with the investment	Please have the list of 13 counties that	N/A	N/A

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
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	social safeguards and ensure efficiency in spending.	menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. MoV: Project proposal for current ACPA (i.e. Nov 2018). For the next ACPA. Review financial statements against the grant guidelines. Check up on use of funds from the C&PG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB.	qualified for level -2 grant N.B. The first level 2 grants were granted in FY 2017/18 even though released in early FY 2018/19		
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18. MoV: Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.	The situation during FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed and was updated. (Emphasis should be on the Executive	MET	The Updated Consolidated Procurement Plan for both executive and assembly are in place and prepared in IFMIS format Sample projects taken from the procurement plans and checked against the budget include the following:

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. Note that there is a need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.	procurement plan 2017/18)		1) Open supply and delivery of grafted macadamia seedlings 2) Construction of Tumutumu water project 3) Procurement of motor vehicle from Toyota Kenya Ltd 4) Grading and graveling works at Kiagu ward 5) Consultancy services to undertake a feasibility study on special economic zone The budget was revised hence procurement plan was also revised
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place (see also County Government Act Art. 44). The following staff positions should be in place: • Procurement officer • Accountant () • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer MoV: Staff organogram, schemes of service to review the	At the point of time for the ACPA.	MET	The core staff for the following positions was in place: • Procurement office was appointed on 7TH January 2015, MARY GAKII, • Accountant, Masters in Finance and Accounts, CPAK, appointed on 24th February 2016, CHARLES MWENDA • Focal Environmental Officer, appointed on 1st February 2018

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
		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.			• M$E officer, Masters in Project Planning and Management, appointed 24th January 2018, PATRICK GIKUNDA Appointment letters for the focal persons were presented An organogram was availed to show the positions of the above focal people A review of the presented schemes of service shows that the above officers are suitably qualified for the roles.
Environmental and social Safeguards					
8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote	1. Counties endorse, ratify and comply with an environmental and social management system to **guide investments** (from the ACPA starting September 2016). MOV: NEMA Certification of subprojects. Relevant county project documents. 2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county	MET	The county complied with the NEMA guidelines. A sample of 5 projects below shows applications to NEMA for certification: 1) Proposed refurbishment of Meru county hotel 2) Construction of a petroleum service station comprising two dispensing pumps, two USTS, canopy, air, and water point, office, store, compressor, and generator room, parking area,1.6m perimeter wall,

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
	environmental and social benefits and ensure sustainability To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)	MOV: (ACPA 3) relevant county project documents. 3. All proposed investments are **screened*** against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). 4. ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are developed and implemented for all involuntary resettlement or livelihood impacts. MOV: • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition	level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual		conservancy tank and associated amenities at Meru town Mwendantu road 3) 70 borehole constructions at Abothuguchi secondary school, 4) The borehole at plot L.R. no. p/no1821 within Baraimu primary school Kianjai 5) The borehole at plot LR. no. p/no3446 within Mwero-Nkoro area The environmental and social focal points are appointed; was appointed vide letter dated 1st February 2018, ALEX MUTWIRI The above unit is actively involved in screening projects & they presented an EIA checklist for the under listed 5 screened projects: 1) Proposed upgrading of the existing meru county hotel 2) Muugu dumpsite Imenti south sub-county 3) Abothogoci community borehole 4) Kieru community borehole 5) Nkunga dumpsite Buuru sub-county

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
		procedures were followed[2] 5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). MoV: Evidence of gazettement **or** appointment of members and meeting minutes.			**REF.DOC CGM/012/MPC8** The county has a functioning County Environment Committee gazetted on 23rd March 2018 vide Gazette notice No.3151 Minutes and attendance list for 30th October 2018 and 1st November 2018 **REF.DOCCGM/012/MPC8**
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	Established an Operational Complaints Handling System including: • Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points etc). MoV: Proof of formal establishment and operations of complaints handling system (more than half of the below): • formal designation of	At the point of time for the ACPA.	MET	Citizen Complaints Handling System is in place through the following channels: • 20465 Toll-Free SMS Line • 0709241000 Call Line • County Website http://meru.go.ke/ • County official Facebook Page: County Government of Meru Formal designation of responsible persons; name, qualification appointment letter dated 16TH JULY 2018, **SOFT COPY**

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		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 management on complaints handled • Evidence of a feedback mechanism to the complainant on the progress of complaint. *See also County Government Act Art. 15 and 88 (1)*			A standards guideline that regulates how complaints are handled was availed Minutes of meetings to discuss complaints were availed Reports/communication to management on complaints handled presented Evidence of a feedback mechanism to the complainant on the progress of complaint availed as **REF.DOC CGM/012/MPC9**

4.3 Performance Conditions

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
A.	KRA 1: Public Financial Management; Maximum 30 points available						
(a).	*Strengthened budget formulation, resource mobilization, and allocation*						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS up-loads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	**Maximum 2 points.** 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	2	a) A program based budget for FY 2017/18 duly approved by the County Assembly on 17th May 2017 was availed **REF.DOC CGM012/KRA1/1.1-1.13**
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.			b) The budget was developed using the IFMIS Hyperion module
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	PFM Act, art 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end August.	**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) CEC member for Finance & Economic Planning issued a circular to the county government entities on 26th August 2016

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			with guidelines to be followed 31st August 2016;				
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2016.	Review file copies; check that C-BROP was submitted to Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.			b) County Budget Review and Outlook Paper was submitted by county treasury to CEC on 9th September 2016
			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.	Review file copies, check that FSP was submitted to the executive committee by 28th Feb and to county assembly by 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			c) The County Treasury submitted the County Fiscal Strategy Paper (FSP) to CEC Upon approval, CEC submitted the FSP to the County Assembly on 22nd Nov 2016
			d) CEC member for finance submits budget estimates to county assembly by 30th April latest.	Check file copy for evidence of when estimates were submitted to assembly.			d) CEC member for finance submitted budget estimates to county assembly on3rdApril 2017
			e) County assembly passes a budget with or without amendments by 30th June latest. 2017 **CHECKLIST**	Review evidence that budget was passed by the assembly by 30th June			e) The County Assembly passed the budget without amendments on 17th May 2017 **SOFT COPY**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			Circular from CEC finance, county budget review outlook paper(CBROP); County fiscal strategy paper; approved budget 2017/18 both legislature& executive; The process runs from Aug 2016-june 2017				
1.3		The credibility of budget	a) Aggregate expenditure out-turn compared to original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total expenditure in FY 2017/18 (from financial statements) by total budget for FY 2017/18	**Max. 4 points. (either –or +)** a): If deviation is less than 10%, 2 points. If deviation is between 10 and 20%, 1 point. More than 20 %: 0 point.	0	Total expenditure for FY 2017/18 =KSH**6, 231,301,029.00**Total budget for FY 2017/18=Ksh9, 586,616,967.6. This translates to a **deviation is 35%**
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). checklist Quarterly Budget Progress Reports + refer to the PFM Act	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En-PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls	b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.	1	Expenditure composition for each sector matches originally approved budget allocations =11% Office of the Governor **345,369,755.52** **285,901,480.00** Education Science & Technology **1,185,033,340.48** **1,002,425,000.00** Health **3,630,431,644.63** **3,195,614,397.98** Infrastructure, Public Works and Ho **1,450,776,826.78**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							752,527,337.00 Youth Empowerment & Sports **302,215,747.95** **185,390,000.95** Trade, Tourism, Investment and Industrialization **297,381,434.47** **170,550,000.00** Agriculture, Livestock, Fisheries, and Cooperative Development **826,186,625.13** **612,786,871.69** Water, Environment and Natural Resour **976,640,691.00** **805,231,649.74** Lands, Physical Planning and Urban Development **451,533,686.35** **369,160,200.02** Gender, Children, Culture and Social Services **109,834,493.97** **98,216,000.00** Public Service & Administration **785,444,571.00** **686,131,974.91** County Public Service Board **21,674,000.50** **30,000,000.00** County Assembly **1,008,733,515.00**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							911,750,000.00
(b).	*Revenue Enhancement*						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	2	Total OSR is Kshs336,547,019.80, while Automated OSR is Kshs280,873,284.98 This represents 83.46% of Total OSR **REF.DOC CGM012/KRA1/1.5-1.4**
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 15/16 & 16/17	Compare annual Financial Statement from last two years (Use of nominal figures including inflation etc.).	**Max. 1 point.** If increase is more than 10 %: 1 point.	1	OSR for FY 2015/16 is Ksh399,879,514.60 OSR for FY 2016/17 is Ksh447,323,961.00 This represents 11% increase in OSR **REF.DOC CGM012/KRA1/1.5-1.4**
(c).	*Enhanced capacity of counties on execution (including procurement), accounting and reporting*						
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of	Review File copies/records of when quarterly reports for FY 2017/18 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	**Max. 2 points.** (a & b) At least 3 of 4 Submitted on time and published: 2 points. (A only): At least 3 of 4 Submitted on time only; not published: 1 point.	2	A) 1ST Quarter submitted on 10th Oct 2017 to NT 2ND Quarter submitted ON 22nd Feb 2018 NT 3RD Quarter submitted On 30th May 2018 NT 4TH Quarter report submitted on 6th Sep 2018 NT **REF.DOC**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	CHECKLIST: refer to PFM Act 166; CFAR, Section 8; website copy should be for 2017/18 Also, note that format for this reports are on national treasury website hence check if county report complies with the same			**CGM012/KRA1/1.7** B) County Summary revenue, expenditure and progress report were NOT UPLOADED IN THE WEB PAGE
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution report, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)	**Max. 1 point.** All requirements met: 1 point	1	The Financial Statements followed IPSAS & CFAR format requirements The Financial Statements were not ranked by National Treasury
1.8		Monthly reporting and up-date of	The monthly reporting shall include:	Review monthly reports as filed internally within Treasury when	**Max. 2 points.**	0	NO MONTHLY REPORTING DONE

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
		accounts, including:	1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial position, including (as annexes): a. Schedule of imprest and advances; b. Schedule of debtors and creditors; Bank reconciliations and post in general ledger.	submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.		
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year. Focus on assets acquired from 2013; Consolidated Registers are up-to-date: (can be electronic or manual;	Review assets register and sample a few assets to ensure accuracy. N.B. in first self-assessment, assets register need only to contain assets acquired by county governments since their establishment. From Second year onwards: register must include all assets, including those inherited from Local Authorities and National Ministries	**Max. 1 point.** Consolidated registers are up-to-date: (can be electronic or manual) 1 point.	1	The assets register was up-to-date & independent physical inspection & verification performed **SOFT COPY**
(d).	*Audit*						
1.10.	**Internal audit**	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal	Review file copy of audit reports as submitted to the Internal Audit	**Max. 1 point.** 4 quarterly audit reports 2017/18	1	**Quarterly Internal Audit reports availed for;**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Committee or Governor (as applicable) for the previous FY. Check against the PFM Act Art 155	submitted in the previous FY: 1 point.		Q1 on 2nd Sep 2017 for vocational training centers under education Q2 on 28th Feb 2018 for various departments roads health treasury lands and agriculture Q3 on 10th April 2018 for expenditure from 1st Aug to 20th March 2018 Q4 on 22nd June 2018 for Meru level 5 hospital **SOFT COPY**
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	**Max. 1 point.** IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	0	Internal Audit Committee NOT Constituted for FY 2017/18, hence no evidence of reports review
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure Use 2015/16 & 2016/2017	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the	**Max. 2 points** Value of queries less than 1% of total	0	Value of Audit queries for FY 2015/2016 = Ksh3,852,364,882.00 Total Expenses for FY 2015/16 is Ksh

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				total expenditures as per the financial statement.	expenditures: 2 points Less than 5% of total expenditure: 1 point		Value of Audit queries for FY 2016/2017 = Ksh1,459,544,743.00 **Total Expenses for FY 2016/17 is Ksh**10,166,188,660 **6.9%**
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised). Checklist: clearance report from OAG	Review audit reports from OAG from the last two audits.	**Max. 1 point.** Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.	1	Value of Audit queries for FY 2015/2016 = Ksh3,852,364,882.00 Value of Audit queries for FY 2016/2017 = Ksh1,459,544,743.00 The value of audit queries decreased by **22,392,820,139**
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2015/16 & 2016/2017	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	**Max. 1 point.** Tabling of the audit report and evidence of follow-up: **1 point.**	1	Report from CA on audited financial statements was availed dated 14th August 2018 and 30th October 2018
(e).	*Procurement*						
1.15	**Improved procurement procedures**	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement	a) 25 steps in the IFMIS procurement process adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & note that one will have to visit different officers depending on the	Sample 5 procurements at random (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	**Max. 6 points.** a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2points	2	All the 25 IFMIS steps for procurement process was adhered to by the country with effect from July 2018

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
		thresholds and tender evaluation	procurement stage)				
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA(both annual reports plus all reports for procurements above proscribed thresholds):**1 point**	0	Procurement reports were not submitted to PPRA
			c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements. (Goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: **1 point.**	1	Below is a list of a Sample of 5 Procurements that adhered with procurements methods & thresholds: 1) Open Tender supply and delivery of grafted macadamia seedlings CS 62m budget sum evaluation report availed with minutes 2) Open Tender construction of Tumutumu water project CS 22m evaluation report availed with minutes 3) Direct procurement of motor vehicle CS 5.591m Toyota Kenya Ltd evaluation report availed with minutes 4) RFQ grading and graveling works at Kiagu ward CS 1.589m evaluation report and minutes available 5) Open tender for consultancy

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							services to undertake a feasibility study on special economic zone CS 6.214m -evaluation report and minutes **SOFT COPY**
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space (1 point)	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files to make sure they are complete.	d) Storage space and single complete files for sample of procurements: 1 point	1	Secure storage space with adequate filing space
			e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team, (2 points)	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: **1 point**	1	A sample of 10 procurements with duly executed evaluation reports availed of the following: 1) Construction of Gikui Mweru water project 2) Construction of Irabu water project 3) Construction of KijaMutethia water project 4) Construction of Tumutumu water project 5) Consultancy services for the development of Meru county charcoal regulations 6) Consultancy services for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							development of Meru county environmental action plan 2018-2022 7) Consultancy services for developing participatory forest management plans for NchuraKuani and Maitei hills 8) Consultancy services for the development of solid waste management information systems 9) Consultancy services for Mariara river catchment rehabilitation phase one 10) Drilling casing and equipping of solar-powered boreholes **SOFT COPY**
B	**Key Result Area 2: Planning and M&E** **Max score: (tentative 20 points)**						
2.1	County M&E system and frameworks developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated into one) established. (organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget.	**Maximum 3 points** The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	2	A) Planning and M&E unit was established & the organogram proved the same. B)Designated planning and M&E officer was appointed vide letter dated 24TH January 2018 availed PATRICK GIKUNDA Each line ministry had a designated focal point for planning and one for M&E

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			appointment) c) Budget is dedicated for both planning and M&E(check either departmental /consolidated budget)				C) A dedicated budget of Ksh 8M for FY 2017/18 for both planning and M&E was provided
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings). Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether committee met quarterly and whether quarterly performance reports were reviewed.	**Maximum: 1 point** Compliance: **1 point.**	1	The County M&E committee was in place with the appointment letter dated 28th June 2018, evidence **REF.DOC CGM/012/KRA2/2.2**
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines issued by MoDA b) CIDP (2013-2017) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA - CIDP guidelines, 2013, chapter 7). Compare annual financing requirement with the total resource envelope for the current year.	**Maximum: 3 points** 1 point compliance with each of the issues a,b,c A: **1 point** B: **1 point** C: **1 point**	3	A) Meru county CIDP 2013-17 adhered to the structure of CIDP guidelines that were issued by MoDA B) The county CIDP for 2013-2017 has clear objectives, priorities and outcomes, reporting mechanism, result matrix, and key performance indicators C) ADP for FY 2017/18=Ksh6,106,000,000, while Total Revenue for FY 2016/17=Ksh10,166,188,66, which represents 60% of Total Revenue Hence it does not exceed 200% of FY 2016/17

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			(ADP value of FY 2017/18 &Total Revenue of 2016/17)				
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st, 2016 in accordance with required format & contents. b) ADP contains issues mentioned in the PFM Act 126,1, number A-H	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1st. Check the ADP against the PFM Act **Maximum: 4 points** Compliance a): 1 point. b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.	**4**	A) A duly prepared ADP was submitted to the Assembly on 29TH AUG 2016 B) The duly prepared MERU County ADP containing all issues mentioned in the PFM Act 126,1, number A-H
2.5		The linkage between CIDP, ADP, and Budge	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the final budget allocation. Sample 10 projects and check that they are	**Maximum: 2 points** Linkages and within the ceiling: 2 points	2	There were a Linkages between the ADP for FY 2017/18 and CIDP 2013-2017 and the budget for FY 2017/2018 of the following activities: 1) Construction of ECDE classroom; CIDP pg 166 270 million, ADP pg 85

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				consistent between the two documents.			171.72 million, & budget amount 89,720,000.00 2) Integrated strategic urban spatial development plan for Maua town; CIDP pg166 270 million, ADP pg 79 3.2 million& budget amount 2,800,000.00 3) Integrated strategic urban spatial development plan for Laare town; CIDP pg166 270 million, ADP pg 80 2.9 million& budget amount 2,200,000.00 4) Integrated strategic urban spatial development plan for Timau town; CIDP pg166 270 million, ADP pg79 4.4 million& budget amount 2,300,000.00 5) Construction of modern kiosks CIDP pg 222 100 million , ADP pg 76 30 million & budget amount 20,000,000.00 6) Special economic zones; CIDPpg 222 100 million , ADP pg762.3 million& budget amount 2,000,000.00 7)Market development; CIDP pg 222 100 million , ADP pg 76 6 million & budget amount

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							4,000,000.00 8) Garbage receptacles; CIDP pg 499-502 million , ADP pg 74 4 million & budget amount 2,000,000.00 9) Waste collection equipment; CIDP pg 499-502 million , ADP pg 74 5 million & budget amount 4,000,000.00 10) Routine maintenance of roads; CIDP pg 274-275 , ADP pg 77 495 million & budget amount 390,750,000.00 B) The total costing of the ADP is within +/- 10% of final budget allocation for the above projects
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1 c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation. (look at the indicators in the CIDP matrix chap 6)	Check approved C-APR document for the date of submission. Check contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)	**Maximum: 5 points.** a) C-APR produced = 2 points (0 score) b) C-APR produced by the end of September: 1 point. c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and	3	A) A draft County C-APR was produced, but not yet approved accordingly B) County C-APR was produced on August 2017 C) THE C-APR was informed by the ADP; Examples of C-ARP elements that are incorporated in the ADP -Monitoring and evaluation -Dairy cow industry support -Dairy goat promotion

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
					implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ARP, the county still qualifies for these points)		SOFT COPY
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis. e.g. flagship project, wide outreach, has full impact assessment reports, mid-term reviews etc.,)	Review evaluation reports for at least 3 large projects.	**Maximum: 1 point.** Evaluation is done for at least three large projects: 1 point.	1	Evaluation done for the following large projects i) M&E POLICY ii) BUILDING HQ iii) ANNUAL REPORT FOR ROADS iv) STADIUM **SOFT COPY**.
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. C-APR for 2016/17 informing ADP 2017/18 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	1	The draft C-ARP for FY 2016/17 informs The ADP and the Budget for FY 2017/18
C	**Key Result Area 3: Human Resource Management** **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets?	Review approved staffing plan Review capacity Building Assessment / CARPS report	**Maximum 3 points:** First self-assessment:	0	A) CGM does not have an approved staffing plan in place, with annual targets. However, the county is in the process of carrying

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	assessments		b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	*In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).* 6 Targets met within +/- 10 %. Check for Letters, minutes	a = 2 points, b = 1 point c= NA. (b) *Future ACPAs:* *a=1 point,* *b = 1 point,* *c = 1 point*		out the staffing need requirements for each department as revealed by the draft presented C-ARPS report AVAILED B)N/A C) No Staffing Plan with targets, therefore annual targets in the staffing plan were not availed hence not met
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met. First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;* *future ACPAs: all staff (sample check))* b) Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units;*	Review job descriptions and personnel records to match qualifications Review skills and competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review appointment, recruitment and promotion records	**Maximum score: 4 points** All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	4	A) There were Job descriptions in place and qualifications records were availed for all chief officers. **SOFT COPY** B) Skills and competency frameworks were availed **SOFT COPY** C) Promotion records available minutes and records for recruitments and appointments availed **REF DOC CGM/012/KRA3/3.2(2)**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			future ACPAs: all staff (sample check)) c) Accurate recruitment, appointment and promotion records available				
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	a) Staff appraisal process developed and operationalized.	a) Review staff appraisal, mid-year review, and annual evaluation.	**Maximum score: 5 points.**[3] a) Staff appraisal for all staff in place: **1 point**. (If staff appraisal for	1	Staff appraisal process was developed and operationalized. **SOFT COPY**
			b)Performance contracts developed and operationalized for CEC Members, Cos and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation.	b) Performance Contracts in place for CEC Members and Chief Officers: **1 point** Performance Contracts in place for the level below Chief Officers: **1 point**	0	Performance Contracts (Pcs) between The Governor & CEC Members was drawn on 5th Sep 2018, but not yet signed by the Parties was presented **REF.DOC CGM/012/KRA3/3.3(b)**
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: **1 point**	1	The county re-engineered their OSR collection services, which saw revenue increase tremendously. MERU PAY cabinet minutes and newspaper advert availed **REF.DOC CGM/012/KRA3/3.3(C)**

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

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			d) RRI undertaken	d) Review RRI Reports for at least one 100 day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: 1 point	1	The county undertook an RRI on the automation of OSR System for MERU PAY cabinet minutes and newspaper advert was availed **REF DOC CGM/012/KRA3/3.3(C)**
D	**Key Result Area 4: Civic Education and Participation -** *A citizenry that more actively participated in county governance affairs of the society* **Max score: 18 points**						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly	County Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met	**Maximum 3 points.** CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	3	A) CE units formed and were under the office of the Governor **SOFT COPY** B) Dedicated staffing was in place headed by Director, 18 officers per ward & 16 officers per Sub County **REF.DOC CGM/012/KRA4/4.1(A)** C) There is a Budget line of Ksh5M for Civic Education **REF.DOC CGM/012/KRA4/4.1(C)** D)The county had Programs planned, including curriculum, activities which were availed for verification dated 19th Sep 2014 **REF.DOC CGM/012/KRA4/4.2**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
							E) Tools and methods for CE were outlined SOFT COPY
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	**Maximum 2 points.** Roll out of minimum 5 civic education activities: 2 points. If 5 activities give a full score, if less 0 scores	0	Evidence to include engagements with NGOs to enhance CE activities were availed List of 3 activities that were undertaken: 1)Promotion of democracy 2)Sensitization meetings in Imenti North sub-county 3)CIDP on all wards **REF DOC CGM/012/KRA4/4.2**
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	**Maximum 2 points.** a) Compliance: **1 point.** b): Compliance: **1 point.**	2	System for Access to information and Communication frameworks in place by • TOLL-FREE SMS LINE 20465 • 0709241000 CALL LINE • WEBSITE http://meru.go.ke/index.php • Facebook page county government of Meru was active **REF DOC CGM/012/KRA4/4.3(a)**
			b) Counties have designated officer in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of			The county has a designated Public Participation officer. The county also availed newspaper cuttings ALEX **REF DOC CGM/012/KRA4/4.3(b)**

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				meetings attended etc.)			
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.eg. lists of attendance have a governor, CECs, NGOs, Professional bodies etc d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation f) Feed-back to citizens on	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that the representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	3	A) Participatory planning and budget forums were held at ward level and minutes for the same were availed B)They availed minutes for budget forums held to do budgeting C) Representation: meets requirements of PFMA and proof of stakeholder mapping in public participation available; STAKEHOLDER LIST **REF.DOC CGM/012/KRA4/4.4(C)** D)The county availed Evidence that forums are structured **REF.DOC CGM/012/KRA4/4.4(D)** E) Evidence of input from the citizens to the plans AVAILED F) Feed-back to citizens on how proposals have been handled was done by the department

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			how proposals have been handled.				
4.5.		Citizens' feedback	Citizen's feedback on the findings from the C-APR/implementation status report.	Review records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	**Maximum points: 1** Compliance: 1 point.	1	Proof of Citizen's feedback on the findings from the C-APRwas availed through a report and minutes
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28th feb 2018 passed by the county assembly iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project	PFM Act sec 131. County Act, sec. 91. Review county web-page to see if copies of each document are available at the time of self-assessment *(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)*	**Maximum points: 5 points** 9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available: 0 points.	2	-County Budget Review and Outlook Paper was UPLOADED - Fiscal Strategy Paper was UPLOADED - Financial statements or annual budget execution report was NOT UPLOADED - Audit reports of financial statements were NOT UPLOADED -Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter were NOT UPLOADED - Annual progress reports (C-APR) with core county indicators was uploaded - Procurement plans and rewards of contracts were not UPLOADED - Annual Capacity & Performance

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			implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity &Performance Assessment results ix) County citizens' budget				Assessment results were not UPLOADED - County citizens' budget was NOT UPLOADED 3 out of 9 documents were uploaded on the county website http://meru.go.ke/
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed. within the FY 2017/2018	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	**Maximum 2 points** Compliance: 2 points.	2	There were gazzeted bills which were also published on the website http://meru.go.ke/ -Bills: Meru County Revenue Board (Amendment) Bill 2018.pdf -Meru Acts: Meru County Assembly Service Act, 2016
E	**Result Area 5. Investment implementation & social and environmental performance** **Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)**						
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects (quarterly project reports, certificate of completion) *Note: Assessment is done for*	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled projects. If a project is multi-year, the progress is reviewed against the expected level of completion by	**Maximum 4 points (6 points in the first two AC&PAs)** More than 90 % implemented: 6 85-90 %: 3 points 75-84%: 2 points 65-74%: 1 point	6	The following 10 projects were sampled to assess the progress of implementation: 1)BIANNUAL COMPLETION OF DUMPSITE NKUNGA,MUUNGU, MURERA=100% 2)CONSTRUCTION OF GABBAGE RECEPTACLE (4)=100%

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			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.	end of last FY. Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.	Less than 65 %: 0 point. If no information is available on completion of projects: 0 points will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		3)STAFF PPEs=100% 4)CONSTRUCTION OF IRARU WATER PROJECT=95% 5)CONSTRUCTION OF KIIJA MUTETHIA WATER PROJECT=100% 6)CONSTRUCTION OF GIKUI MWERU WATER PROJECT=100% 7)PROCUREMENT AND DISTRIBUTION OF MACADAMIA SEEDLINGS=100% 8) PROCUREMENT AND DISTRIBUTION OF AVACADO SEEDLINGS=100% 9)PROCUREMENT OF 1 THREE BOTTOM PLOUGH =100% 10)CIDP TRAINING 2018-2022=100 % Average completion rate of the 10 projects=99.5%
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within **budget** estimates (i.e. +/- 10 % of estimates). Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is	**Maximum 5 points** More than 90 % of the projects are executed within +/5 of budgeted costs: 5 points	5	The following 10 projects were sampled to measure implementation within budget estimates 1) ROUTINE MAINTENANCE OF GITIMBINE-MAJENGO-MERU SPORTS CLUB ROAD

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
				no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. **Review M&E reports.** Compare actual costs of the completed project with original budgeted costs in the ADP/budget.	80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.		CS=KSH39,604,797.72 2)ROUTINE MAINTENANCE OF KIANJAI-KAMOJA-RUIRI/ISIOLO ROAD-CS=KSH27,192,401 3)ROUTINE MAINTENANCE OF MWOMAUU-MWERA O MUTUA ROAD-CS=KSH28,576,210 4)ROUTINE MAINTENANCE OF MURERA GATE-RHINO CAMP-CS=KSH28,404,925 5)UPGRADING OF KANYAKINE MARKET ROADS-CS=KSH16,311,815 6)ROAD MAINTENANCE OF KITHIRUNE-MUURUGI-MURINYA-GITHONGO ROAD-CS=KSH18,258,972.35 7)ROUTINE MAINTENANCE OF KARAMA-BARANGA-KIRIMA-KARANCHI ROAD-CS=KSH16,555,242.53 8)ROUTINE MAINTENANCE OF MWICHUINE-NGONGO-KINORO ROAD-CS=30,159,496.86 9)ROUTINE MAINTENANCE OF ATHIRU GAITI-NTHARE PRIMARY-CATHOLIC CHURCH-CS=KSH7,908,190 10)ROUTINE MAINTENANCE OF

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							THEMWE-MT KENYA ROAD 4-CS=KSH21,157,621.50 11)ROUTINE MAINTENANCE OF NCOROIBOR-MAGURU-KIJANA-NJURU-MAILI TANO ROAD-CS=KSH30,732,570.80 12)MITUNGUU TARMAC-B6 ROAD PAVING WORKS PHASE 1-CS=KSH10,588,755.61 Total CS=KSH275,450,998.379 *The budget amount for all the road was all lumped up as a single figure of ksh276, 672,439. Therefore the average cost of all projects cost against the budgeted sum was **=99.5%** **REF DOC CGM/012/KRA5/5.2(i)** -PROJECT COMPLETION REPORTS AVAILED FOR 10 PROJECTS **REF DOC CGM/012/KRA5/5.2(ii)**
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and	**Maximum 4 points** The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of	4	Maintenance budget for the following completed projects was provided: **Department of Road, Transport, and Infrastructure** a) maintenance of plant and machinery =ksh 25,000,000

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			maintenance budget allocations (sample of min. 5 larger projects).	evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	maintenance allocations for 2-3 years after 4 points More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.		b) routine maintenance roads=ksh 3,000,000 c) maintenance of existing floodlights=ksh 4,500,000 **Department of Water, Environment & Natural Resources** Upgrading and maintenance of dump site=ksh6,960,000 **REF DOC CGM/012/KRA5/5.3**
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	**Maximum points: 3 points** All 100 % of sample done in accordance with the framework for all projects: 3 points 80-99 % of projects: 1 point	1	The following 5 projects were screened by NEMA: 1) NEMA/PR/MRU/5/2/1334 2) NEMA/PR/MRU/5/2/1328 3) NEMA/PR/MRU/5/2/1325 4) NEMA/PR/MRU/5/2/1254 5) NEMA/PR/MRU/5/2/120 **REF.DOC CGM/012/MPC9/KRA5/5.4-5.5**
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	Sample 5-10 projects	**Maximum points: 2 points** All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	2	The following 5 projects followed EIA /EMP procedures 1) NEMA/PR/MRU/5/2/1334 2) NEMA/PR/MRU/5/2/1328 3) NEMA/PR/MRU/5/2/1325 4) NEMA/PR/MRU/5/2/1254 5) NEMA/PR/MRU/5/2/1204 Meru county did not carry out any

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Actual score achieved	Comments / reason for scoring. Description of gaps in capacity. What are the root causes of the gap? *(to be filled in by county)*
			works **in the case where screening has indicated that this is required**. All building & civil works investments **contracts** contain **ESMP implementation provisions** (counties are expected to ensure their works contracts for which ESIAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.				RAPs as none of the screening reports required it. **REF.DOC CGM/012/MPC9/KRA5/5.4-5.5**
5.6	Value for the Money (from the 3rd AC&PA).	Value for the money.	Indicator to be assessed in the third ACPA **(N/A)**				
					Total Maximum Score: 100 points.	**75**	

5.1 Challenges in the assessment

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

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

- Most documents from departments could not be accessed easily hence wasting a lot of time back and forth. This, therefore, indicated poor records management system.
- The self-assessment tool was not shared with all sectors prior to the assessment. This derailed the speed of the exercise as most officers were not aware of the documents that were to be submitted for evidence.
- The maintenance budget was not singled out for every project. It was a lump sum. The officers complained that it was not possible to single out the projects maintenance budget because it catered for unforeseen maintenance hence was utilized on a need basis.
- The planning department was overwhelmed. They handled planning functions, M$E, CE, and Public Participation as well as complaints handling. As a result, some functions were not effectively executed, such as Civic Education.

5.1 Observations

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

5.2 MAC's

- No issues were raised on the participatory agreement

The CB plans implementation was delayed due to delayed disbursements of the grant.

5.3 MPC's Issue

The following observations were made:

- The consolidated budget prepared in IFMIS is only consolidated as a single budget containing each departmental budget. For them to do a single consolidated budget it needs to be excel disadvantaging those that have moved away from excel to SCOA.

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- Need clarification and guidelines on CAPR preparation
- KRA 1. 2 Needs review. The dates quoted do not match with PFM Act, 2012. Specifically part (b). "County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2016 to be submitted to the County

Assembly 7 days after the CEC has approved it but no later than 15th October 2016" The interpretation from PFM Act, is 14 days, not 7 days as indicated in the tool.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- Maintaining the PBB budget for FY 2017/18 online yet it is already overtaken by events
- The CPAR was a document that was prepared at the same time with the ADP for that particular FY hence it was hard for it to inform the ADP.

KRA 3: Human Resources

- Schemes of service are adopted from PSCK. They need to be customized
- Skills and competency frameworks are not well understood.
- Use of staffing plans is not a common practice of County Governments hence need for capacity building

KRA 4: Civic Educations and Public Participation

- Structuring citizen participation platform
- Structure CE programs

KRA 5: Investments and Social Environment Performance

- No Citizens awareness on EMCA Act 2012
- The maintenance budget is not easy to determine as a single budget line neither is their provision to do so in budgeting practice
- Record keeping is a challenge since NEMA is a separate entity
- Extremely expensive to do completed projects audits

6.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	• No Internal Audit Committee • Monthly reports are produced when requested for by management because they are in the system, but not as a monthly practice
KRA 2	Planning &M&E	• CAPR developed, but not approved • Record Keeping
KRA 3	Human Resource Management	• No Staffing plans Annual targets • Performance appraisal implementation not followed through
KRA 4	Civic Education	• Citizen feedback mechanism • Structuring public participation
KRA 5	Investment implementation & social and environmental performance	• No Environmental and Social Audits

7.0 LIST OF PARTICIPANTS MERU

NAME	DESIGNATION	EMAIL ADDRESS
MR. GIDEON KIMATHI	COUNTY CHIEF OF STAFF	
MR. KENETH N. RUTEERE	COUNTY FOCAL PERSON	kruteere@gmail.com
MR. PATRICK G. KIGUNDA	DIRECTOR EMU	patokius@yahoo.com
MR. ANTHONY NGAU	PUBLIC PARTICIPATION AND CIVIC EDUCATION	
MR. KINOTI MWEBIA	CO-EWNR	kinotilawrence@gmail.com
MR. JACKSON M. MUKARIA	HEAD OF ACCOUNTS	
MR. MARTIN MUTAI	PROCUREMENT OFFICER	
MR. CHARLES MWENDA	HEAD OF ACCOUNTS	charlesmwenda@meru.go.ke
MR. MURITI SAMWEL	HUMAN RESOURCES & PA	
MR. TONY KIRIMA	SENIOR ADMNISTRATOR	Tonykirima95@gmail.com
MR. FREDICK MUTERIBEI	BUDGET OFFICER	fredmuroki@gmail.com
MR.PETERSON GITHONGA	AG DIRECTOR REVENUE	07099825@gmail.com
MR. WILLIAM MWENDA	FINANCIAL REPORTING OFFICER	Williammwenda82@gmail.com
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MR. JOSEPH MUTURA MEME	SENIOR SUPPLY CHAIN MGT OFFICER	Meme27@yahoo.com 0723501360

NAME	DESIGNATION	EMAIL ADDRESS
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MS. PRECILLA NDULUMO	HRO	presillamakena@gmail.com
MR. ANTHONY MWIRIGI	HR CLERK	
MR. PAUL KARUTI	CHAIRMAN GAKOROMONE	0710342355
MS. JUDITH KARANI	PRINCIPAL OFFICER ADMNISTRATION	Kaujud123@gmail.com
DR. KEN MROGAMBI	MEMBER CPSB	
MR. ERICK GITONGA	OFFICE ADMIN	
MR. SIMION MWITI	BUDGET OFFICER	mwitisimion@yahoo.com
MR. KEN MITHIKA	INSPECTOR BUILDING	kenmithika@gmail.com
MR. JASPER IRETI	CONSTRUCTION MD	0722733270
MR. KENCOS MUTUMA	RESEARCHER COUNTY ASSEMBLY	
MR. MIRITI JIM RUFUS	COUNTY SECRETARY	0723912186
DOUGLAS M.	AG MANAGER	0723573204

8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING FOR ANNUAL CAPACITY & PERFORMANCE ASSESSMENT HELD AT MERU COUNTY GOVERNOR'S BOARDROOM ON 15TH NOVEMBER 2018, FROM 8:30 AM TO 8.50 AM

MEMBERS PRESENT

COUNTY TEAM:

1. MR. GIDEON KIMATHI — COUNTY CHIEF OF STAFF
2. MR. KENETH N. RUTEERE — MERU COUNTY KDSP FOCAL PERSON
3. MR. PATRICK G. KIGUNDA — DIRECTOR EFFICIENCY MONITORING UNIT
4. MR. ANTHONY NGARI — PUBLIC PARTICIPATION AND CIVIC EDUCATION
5. MR. KINOTI MWEBIA — CO- ENVIRONMENT, WILDLIFE & NATURAL RESOURCES
6. MR. JACKSON M. MUKARIA — ADMINISTRATIVE LH & P
7. MR. CHARLES MWENDA — DIRECTOR ACCOUNTS
8. MR. MARTIN MUTAI — PROCUREMENT OFFICER
9. MR. MURITHI SAMUEL — DIRECTOR HUMAN RESOURCES & PA
10. MR. TONY KIRIMA — SENIOR ADMINISTRATOR PSM
11. MR. FREDRICK MUTEMBEI — BUDGET OFFICER

MINISTRY TEAM:

1. DR. ANN MUCHIRI — MINISTRY OF DEVOLUTION & ASSAL

PRESTIGE MANAGEMENT SOLUTIONS (PMS) TEAM

1. MS. LINET MAVU — TEAM LEADER
2. MR. NICHOLAS LEINA — ASSESSOR
3. MS. SARAH NYABWENGI — ASSESSOR

AGENDA:

1. PRELIMINARY
2. OPENING REMARKS
3. BRIEF ON ACPA EXPECTATION
4. ADJOURNMENT

APOLOGY

1. H.E. KIRAITU MURUNGI – GOVERNOR MERU COUNTY
2. H.E. TITUS NTUCHIU- DEPUTY GOVERNOR MERU COUNTY
3. MR. RUFUS MIRITI – COUNTY SECRETARY

MIN: 1/15/11/2018: PRELIMINARY

The meeting was called to order by the county Chief of Staff, Mr. Gideon Kimathi at 8.30am. This was followed by a brief introduction of members present with their respective designations.

MIN: 2/15/11/2018: OPENING REMARKS

The County Chief of Staff welcomed the ministry representative and Prestige Management Team to Meru County promising his corporation during the entire assessment period. He added that Meru County is ready for the exercise. The County Chief of Staff again welcomed the ministry representative Dr. Ann Muchiri and asked her to take over the meeting. Dr. Ann briefly expressed her appreciations for the county cooperation and noted that she participated in the sensitization of the program in the county in the past. She also appealed to all heads of departments to produce relevant evidence throughout the exercise. She added that the exercise is objective hence the county needs to be focused and prepare well. Dr. Ann later welcomed Ms. Linet Mavu the PMS Team leader to take over the meeting.

MIN: 3/15/11/208: BRIEF ON ACPA EXPECTATIONS

The team leader, Ms. Linet Mavu expressed her appreciation for the warm welcome to Meru County Government and for the opportunity to conduct an assessment in the institution.

She took the members through the three days program and the expectations. Members were requested to cooperate in carrying out the entire exercise and emphasized on the need to keep time in delivery of the required documents. She also acknowledged that this was an assessment and not an audit and therefore an opportunity to learn from the exercise. She also reminded the county staff that the assessment exercise will run for 3 days (15th-16th and on 19th November) and no documentary evidence will be accepted by the consultants after the exit meeting.
The team leader called upon members to be present in the exit meeting, which will be held on the third day, the 19th November 2018 as per the program.

MIN: 4/15/11/2018: ADJOURNMENT

There being no other business, a closing prayer was offered by Dr. Patrick G. Kigunda and the meeting was adjourned at 8:50 am. The team left for the collection of the required documents for the assessment.

Minutes prepared by:

1. **Name:** NICHOLAS L. NAYIOMA – ASSESSOR (PSM)
   Signature:_____

   Date:_____

Minutes confirmed by:

2. **Name:** Ms. JANE PSIWA – TEAM LEADER & QUALITY ASSURANCE PSM
   Signature:_____

   Date:_____

3. **Name:** KENETH N. RUTEERE – MERU COUNTY KDSP FOCAL PERSON
   Signature:_____

   Date:_____

8.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES OF THE EXIT MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT HELD AT MERU COUNTY GOVERNOR'S BOARDROOM ON 19TH NOVEMBER 2018, FROM 12:40 PM TO 13:30 PM.

MEMBERS PRESENT:

MERU COUNTY GOVERNMENT

1) MR. MIRITI RUFUS	COUNTY SECRETARY
2) MR. KENNETH N. RUTEERE	KDSP FOCAL PERSON/DIRECTOR ECONOMIC PLANNING
3) MR. CHARLES MWENDA KAIBIRIA	DIRECTOR OF ACCOUNTS
4) MR. MARTIN MUTAI	PROCUREMENT OFFICER
5) MR. KENCOS MUTUMA	RESEARCHER COUNTY ASSEMBLY
6) MR. ANTHONY R. NGARI	DIRECTOR SPECIAL PROGRAM (CE/PP)
7) MR. MURITHI SAMUEL	DIRECTOR PUBLIC ADMINISTRATION & HR
8) MR. CRISPUS MUTONI	INTERNAL AUDITOR
9) MR. DOUGLAS KOBIA DOMIZIANO	DIRECTOR INTERNAL AUDIT
10) MR. KINOTI MWEBIA	CHIEF OFFICER-ENVIRONMENT, WILDLIFE & NATURAL RESOURCES
11) MR. TONY KIRIMA	SNR ADMIN PUBLIC SERVICE
12) MR. PATRICK GITUMA KIGUNDA	DIRECTOR EFFICIENCY MONITORING UNIT (EMU)
13) MR. FREDRICK MUTEMBEI	BUDGET OFFICER
14) MR. JACKSON M. MURIUNGI	ADMINISTRATOR LH & P
15) MEME JOSEPH MUTURA	SENIOR SUPPLY CHAIN MANAGEMENT OFFICER

PRESTIGE MANAGEMENT SOLUTIONS (PMS) LTD TEAM

1. MRS. JANE PSIWA	TEAM LEADER/QUALITY ASSURANCE
2. MR. NICHOLAS LEINA	ASSESSOR
3. MS. SARAH NYABWENGI	ASSESSOR

APOLOGY

1. H.E. KIRAITU MURUNGI	GOVERNOR MERU COUNTY
2. H.E. TITUS NTUCHIU	MERU COUNTY SECRETARY
3. MR. GIDEON KIMATHI	CHIEF OF STAFF/AG CO LAPSM & A
4. MS. LINET MAVU	TEAM LEADER (PMS LTD)

AGENDA:

1. PRELIMINARY
2. REGISTRATION
3. RECAP OF ASSESSMENT PROCESS
4. RESPONSES AND COMMENTS
5. SIGNING OF SUMMARY REPORT
6. FOCAL PERSON/ GOVERNOR'S REPRESENTATIVE COMMENTS
7. ADJOURNMENT

MIN: 1/19/11/2018: PRELIMINARY

The meeting was called to order by the County Secretary Mr. Miriti J. Rufus at 12:30 pm. This was followed by an opening prayer from Mr. Patrick G. Kigunda. The County Secretary expressed his gratitude for the great level of commitment and cooperation showed by both the county officers and Prestige Management Solution consultants during the exercise. He gave an apology of the County Governor and his deputy. He added that the county was well prepared for the exercise and believed that his officers availed relevant documents in due time. He also noted that they took the exercise very seriously. He was concerned by the gender equality from county level though promised to improve it comes next time. He thereafter welcomed the Team Leader, Ms. Jane Psiwa and Quality Assurance of PMS to take over the meeting.

MIN: 2/19/11/2018: REGISTRATION

The visitor's book was circulated for the registration of all the members present in the county Governor's boardroom.

MIN: 3/19/11/208:RECAP OF ASSESSEMENT PROCESS

The PMS team leader took the opportunity to thank the county for the commitment and cooperation they showed during the three-day assessment period. She also congratulated the county government as well as the county assembly for the great support they gave the PSM team. She noted that the team spirit among the county officers was quite evident, which enabled the exercise to move on very swiftly. She appreciated the level of competency showed by all heads of departments noting that Meru County has qualified and competent officers in place.

The team leader gave a brief on the findings for the whole assessment and the documents presented. She confirmed the areas that the documents were presented as well as those that were not presented. She also confirmed that the Human Resource needs capacity building and had no staffing plan with annual targets. She also reported that there were performance contracts between the Governor and the County Executive Committee Members, albeit not signed by both parties. She further reminded the county to give emphasis on the sustainability of KDSP by appointing employees who are on longer terms of employment. The team leader also addressed challenges encountered and areas of improvement which included the need for uploading of approved documents in the website and preparation of a consolidated procurement plan, rather than a merged procurement plan of each functional unit or department.

She pointed out that this was a learning process and so honesty was paramount as already portrayed by the officers. Ms. Psiwa said that it is quite commendable of the officers as it gave an opportunity for improvement moving forward. She also explained that the team was able to visit 4 county projects namely, the County Head Quarters, the Meru County Petrol Station, the street lights and the Gakoromone Market.

MIN: 4/19/11/2018: RESPONSES AND COMMENTS

The County Secretary, Mr. Miriti J. M Rufus appreciated the KDSP team for their corporation during the three-day exercise. He also thanked his staff members for the great effort they made during the assessment. He also promised to work towards better performance of Meru County in the next assessment. He promised to improve on the areas that had been addressed.

Mr. Kencos Mutuma from the Assembly side also commented that they are more determined to make Meru County great through cooperation. Other members also appreciated the consultants for the friendly and collaborative assessment exercise during the 3 days' period.

MIN: 5/19/11/2018: SIGNING OF SUMMARY REPORT

All the focal persons signed on the agreed evidence for the Minimum Performance Conditions (MPCs) as required by the assessment team.

MIN: 6/19/11/2018: FOCAL PERSON COMMENTS

The County Secretary took an opportunity again to welcome anyone with queries or comments to raise. The county focal person Mr. Kenneth N. Ruteere, noted that the exercise was very useful to the county and promised that they were going to work overtime for the benefit of the citizen. He also noted that it was his second time to participate in the program. He also thanked in the absence of the ministry representative Dr. Ann Muchiri and PMS Team leader Ms. LinetMavu. The focal person was satisfied with the process and called on members to work together for the benefit and prosperity of the county.

MIN: 7/19/11/2018: ADJOURNMENT

There being no other business the meeting was adjourned at 13:30 PM with a word of prayer from the County Director Evaluation and Monitoring Unit, Mr. Patrick G. Kigunda,

Minutes prepared by:

1) **Name:** Mr. NICHOLAS L. NAYIOMA – ASSESSOR, PMS
   Signature:_____

   Date:_____

Minutes confirmed by:

1) **Name:** MRS. JANE PSIWA – TEAM LEADER, PMS LTD
   Signature:_____

   Date:_____

2) **Name:** MR. KENNETH N. RUTEERE- KDSP FOCAL PERSON, MERU COUNTY
   Signature:_____

   Date:_____

Name: MR RUFUS MIRITI – COUNTY SECRETARY, MERU COUNTY

3) **Signature:**_____

   Date:_____

THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

For Contact Information:

Ministry of Devolution and ASAL
State Department of Devolution
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P.O. Box 30004-00100
NAIROBI.