



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

BARINGO COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

Conducted on:

21st November – 23rd November 2018



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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGB	-	County Government of Baringo
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
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
MoDA	-	Ministry of Devolution, ASAL
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
PMS	-	Prestige Management Solutions
POM	-	Programme Operation Manual



ACKNOWLEDGMENT

The Prestige Management Solutions Team would like to acknowledge the support and cooperation extended to them by the entire County Government of Baringo.

Specifically, we would like to recognize and appreciate the warm reception given to the Assessment Team during the entry meeting chaired by H.E. Deputy Governor, Hon Jacob Kurui Chepkwony. Further, the Team appreciates the warm send-off during the exit meeting chaired by the County Secretary, Mr. Francis Komen. Our sincere gratitude also goes to the KDSP Focal Person Mr. Evans Lokabel for his tireless efforts in ensuring that the assessment was conducted without a hitch.

Finally, the Prestige Management Solutions Team would like to thank the teams that facilitated the field visits and the support staff for being on hand to produce copies of the relevant documents when requested to do so.



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



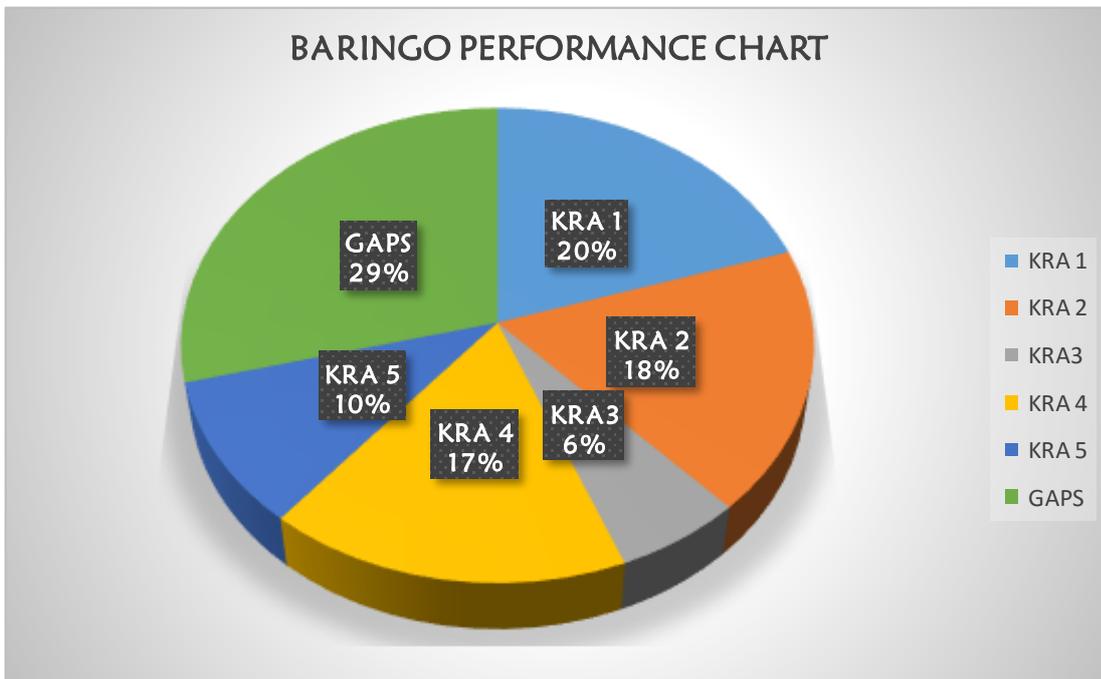
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	The county has complied with all the requirements of the MACs.
MPC	The county has complied with all the requirements of the MPCs.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	20
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	6
	KRA 4: Civic Education and Participation	17
	KRA 5: Investment implementation & Social And environmental performance	10
	SCORE OVER 100	71





Achievements

The County Government of Baringo performed very well in the MPCs. The county also performed fairly well in Public Financial Management by adhering to the financial management reporting standards as well as observing the requisite schedules and submitting the relevant financial reports to the regulatory authorities for oversight in time. The documents required for the assessment were availed as evidence of the same.

Moreover, the county had prepared in place all relevant planning documentation.

The area of civic education and public participation had a fair performance.

Weaknesses

The County Government had significant challenges in some of the key sectors being assessed. With regards to the Human resource department, the county did not have in place a comprehensive staffing plan for the county. In addition, the county did not have in place skills and competency framework the definitively informs the mechanism of staff hiring and performance.

The Civic education and public participation unit were fair and well-structured. However, a consolidated schedule of CE& Participation is required for the county to effectively disseminate information through the departments.

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 quickly which was an indication of poor records management system. This interfered with the agreed program timeliness.
- Complaint handling mechanisms were predominantly online based and the county did not maintain an easily accessible complaints self-help form for the public with limited internet access.
- The county staffs appeared unaware of the use of the assessment tool and were unprepared for the exercise.
- Owing to the limited time for the assessment, many of the far-reaching projects could not be visited.

Areas of Improvement

- Improve capacity on record keeping to ease documents storage and retrieval as this slowed down the assessment process;
- Provide for maintenance budget to cater for the completed projects that are 2 to 3 years old;
- Make the budget credible by maintaining the variance of aggregate expenditure out-turns compared to original approved budget at plus or minus 10%;
- Ensure expenditure composition for each sector matches budget allocations (average across sectors);



- Enhance automation of own source revenue collection and sustain an annual increase in own-source revenue;
- Reduce the value of audit queries to less than 5% of the total expenditure for the year under reference;

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) Entry Meeting

The Assessors held the Entry Meeting on **30th November 2018** with the County Officials chaired by the County Deputy Governor, H.E. Jacob Kurui Chepkwony. The purpose of the meeting was to outline the objectives of the visit of the Assessors to the County, the duration of the assessment exercise, agree on a program of action, notify the relevant officials to be interviewed and to emphasize that the assessment was looking for results and the evidence to support those results.

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

b) Data Administration

The Assessors conducted the exercise in three working days as per the program. They relied on evidence provided by the County Government Officials within the framework



of the assessment tool that was developed by the Department of Devolution. The evidence/data were collected in the form of certified copies of original documents, field visits, and photographs. The scope of the assessment was to review the Minimum Access Conditions, Minimum Performance Conditions and the Performance Measures guided by the ACPA tool.

c) Exit Meeting

The exit meeting was held on 4th December 2018 and was facilitated by the assessors together with the Baringo County government officials. The assessment exercise was officially concluded and key findings of the exercise were highlighted.

A summary report was signed with the focal persons of the implementing sectors. The Assessors also provided an opportunity for the County Government officials to give feedback on their views and suggestions regarding the assessment.

Minutes of the Exit meeting were signed by the Team Leader for Prestige Management Solutions and Chair of the meeting, the County Secretary Mr. Francis Komen.

The details of the entrance meeting are highlighted in annex 2

Time plan

Activity	30 th Nov 2018	3 rd Nov 2018	4 th Nov 2018
Entry meeting			
Assessing the Minimum Access Conditions			
Assessing Minimum Performance Conditions			
Assessing Performance Measures			
Exit Meeting			



4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MACs)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there are ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.	MET	Participation agreement was signed on 14 th June 2016 by the Governor, H.E. Hon. Benjamin Chesire Cheboi as per Reference no. CGB/02/001
2. CB plan developed	Is needed to guide the use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed for FY 2017-18 according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with the format in the POM /Grant Manual (annex).	To be verified <u>independently</u> and <u>NOT</u> as part of ACPA 3. That said, ACPA team should request for copies of implementation reports of the capacity building grants	MET	CB plan for FY 2017/18 was prepared in accordance with the Program Operational Manual, based on self-assessment on 1 st March 2018. Signed by the Ag. County Secretary, Dr. Maureen Rotich as reference no. CGB/02/009



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Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments from WB/KDSP	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties in FY 2016-17 & 2017-18 documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu</p>		MET	<p>The county government received KES 40,839,509.00 million</p> <p>Investment plan for level 1 grant adheres to the investment menu. The grant utilization report dated 30th September 2018.</p>
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		MET	<p>The county government received KES 173 million and utilized KES 125.98 million</p> <p>This indicates an implementation level for CB Plan 2017/18 as 72.82%</p>



4.2 Minimum Performance Conditions

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

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At the point of time for the ACPA	MET	The county was in compliance with all the elements in the MACs. - The participation agreement was signed on 14 th June 2016 by H.E. the Governor as evidenced by CGB/02/001. - Duly completed CB plan for FY 2017/18 signed and stamped on 1 st March, 2018 as evidence as CGB/02/009
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	3 months after the closure of the FY (30 th of September 2017). Complied with if the county is submitting individual department statements: 3 months after the end of FY for department statements and 4 months after the end of FY for the consolidated statement. If the council is only submitting a consolidated statement: Deadline is 3 months after the end of FY.	MET	The County's consolidated financial statement for the year ending 30 th June 2017, dated 29 th September 2017, was provided for review by the assessment team. We noted that the report contained the receipt stamp to the Office of the Auditor General, dated 29 th September 2017. The assessment team relied on evidence # CGB/01/024 to determine that the County had met the requirements of this indicator. We further noted that the County had submitted the Financial Statement in an Auditable format.



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>submitted for each department, the county must also submit consolidated statements by 31st October 2017. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>			
<p>3. Audit opinion does not carry an adverse opinion or a disclaimer on any substantive issue</p>	To reduce fiduciary risks	<p>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.</p> <p>MoV: Audit reports from the Office of the Auditor General.</p>	<p>Audit reports <u>cannot</u> be with a disclaimer or adverse opinion (increased demands) – <u>no exceptions</u></p> <p>As per program requirements, the assessment will rely on the audit opinion as at the time they are tabled by OAG to parliament.</p>	MET	The audit report for the Financial Year 2016/2017 carries a QUALIFIED opinion. This is evidenced by document serial CGB/01/013
Planning					
<p>4. Annual planning documents in place</p>	To demonstrate a minimum level of capacity to plan and manage funds	<p>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</p>		MET	<p>The county printed & published the following approved documents of their website:</p> <p>CIDP (2013-2017)</p> <p>The county published the County CIDP as evidenced by CGB/02/003</p> <p>The county of Baringo published the county's Annual Development Plan for the financial year</p>



Annual Capacity & Performance Assessment Report (ACPA)

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>website) (PFM Act, Art 126 (4).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.</p>			<p>2017/2018, dated 31st August 2016 and evidenced as CGB/02/004</p> <p>The budget for FY 2017/18 was availed. The County of Baringo published the 2nd Supplementary Budget and submitted to the assembly, evidenced as CGB/01/007</p> <p>Approved Budget through the appropriations bill was published in the county's website in a proper format as evidenced, CGB/01/007</p>
Use of funds in accordance with Investment menu					
<p>5. Adherence with the investment menu</p> <p>ONLY APPLIES TO 13 COUNTIES WHICH RECEIVED LEVEL 2 GRANTS FOR FY 2017-18</p> <p>Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera</p>	<p>To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.</p>	<p>Project proposals for use of FY 2017-18 Level 2 grants¹) are fully consistent with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.</p> <p>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</p>	<p><u>Please have the list of 13 counties</u> that qualified for level -2 grant</p> <p>N.B. The first level 2 grants were granted in FY17/18 even though released in early FY18/19</p>	MET	<p>The county qualified for level 2 funding. According to the investment plan, the county hopes to complete the upgrading of Maoi Abattoir at a project cost of KES 173,727, 378.44.</p> <p>The county adhered to the requirements of the investment menu as indicated in the grant utilization report/progress report.</p> <p>As for level 2, the County of Baringo submitted the level 2 investment plan as evidenced by CGB/02/010 Budget execution report submitted as at June 2018, dated 30th July 2018 as evidenced CGB/01/021 The assessment team, however, noted that the same was not submitted to the Controller of Budget.</p>

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



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		<p>through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>			
Procurement					
<p>6. Consolidated Procurement plans in place.</p>	<p>To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.</p>	<p>Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2017-18.</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be updated if/and when there are budget revisions, which</p>	<p>The situation <u>during</u> FY 2017-18 to be assessed. ACPA to identify last budget revision for FY 2017-18 and then assess whether the consolidated procurement plan existed <u>and</u> was updated. (Emphasis should be on the Executive procurement plan 17/18)</p>	<p>MET</p>	<p>The county provided a consolidated procurement plan for the executive for the FY 2017/18 as evidenced in CGB/01/020</p> <p>The team also noted that the consolidated procurement plan, 2017/18. for the County Assembly was available for assessment and entered as evidence CGB/01/027</p> <p>We noted that there was no variation in the procurement plans for both the executive and the assembly when the budget was reviewed and a supplementary passed.</p>



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		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.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • Procurement officer • Accountant • Focal Environmental and Social Officers designated to oversee environmental and social safeguards for all subprojects • M&E officer <p><u>MoV:</u> Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service),</p>	At the point of time for the ACPA.	MET	<p>The county officials provided the following in support of this indicator:</p> <ul style="list-style-type: none"> - Staff organogram evidenced as document CGB/03/002 indicating the requisite staff positions. - Schemes of Service for M&E (Evidence CGB/03/003), Accountant (Evidence CGB/03/003), Procurement officer (Evidence CGB/03/003) and Environment officer (Evidence CGB/03/003) were provided. <p>The following core staffs were employed in the county:</p> <ol style="list-style-type: none"> 1. Procurement officer, Jonathan K. Sang was appointed as Senior Supply Chain management officer, Ref BPSB/01/AL/2013 on 9th December 2013 as evidenced by CGB/03/001. He holds Bachelor of Business Administration (Procurement & Supply Chain Management) from Kenya Methodist University and is a member of the Kenya Institute of Supplies Management (KISM).



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		sample check salary payments, job descriptions, interview, and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			<p>2. Environment Officer, Jenniffer Jemutat Kipkazi was appointed as the director of Environmental Management on 12th June 2014 letter BCG/APPOINTMENT/69/VOL.1/76 as evidenced by CGB/03/001. She holds a Bachelor of Environmental Studies (Community Development) from Kenyatta University.</p> <p>3. Accountant, David Kibowen Rerimoi was appointed the deputy director accounting services letter Ref. as evidenced by CGB/03/001. He holds a Bachelor of Business Administration (Accounting and Finance option) from Kenya Methodist University. He is a member of ICPAK membership registration number R/6624.</p> <p>4. M&E officer Michael Kosgei Nge'tich was appointed as the director of Environmental Management; letter Ref as evidenced by CGB/03/001. He holds a Bachelor of Science (Moi University), Project Monitoring & Evaluation (Kenyatta University)</p>
Environmental and social Safeguards					
8 Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring,	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	1. Counties endorse, ratify and comply with an environmental and social management system to guide investments (from the ACPA starting September 2016). MOV: NEMA	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	MET	1. The County Government of Baringo has endorsed and ratified the environmental and social management system to guide investments within the county. This is evidenced by the receipt of the National Environmental Management & Co-ordination (Amendment) Act, 2015 and The Environmental (Impact Assessment & Audit (Amendment) Regulations, 2016, received on 30 th August 2017, evidenced by CGB/05/001



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
documentation & reporting) in place.	<p>adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultations – FPIC)</p>	<p>Certification of subprojects. Relevant county project documents.</p> <p>2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and participatory ESMPs for all KDSP investments.</p> <p>MOV: (ACPA 3) relevant county project documents.</p> <p>3. All proposed investments are screened* against a <u>set of environmental and social criteria/checklist</u>, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>4. ESIA's or detailed ESMPs are developed for all investments drawing on inclusive public consultations on</p>	<p>prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p> <p>Please ensure that the teams possess the environmental and social criteria/checklist—see program operations manual (pg).</p>		<p>2. Jeniffer Jemutai Kipkazi was appointed as the Director of Environment and Natural resources for the County of Baringo on 12th June 2014 vide letter ref. #: BCG/APPOINTMENT/69/VOL.1/76 as evidenced by CGB/03/001</p> <p>3. Proposed investments sampled and carried out in Baringo County, are screened against a set of environmental and social criteria. The sampled projects that were screened include:</p> <ol style="list-style-type: none"> a. Eldama Ravine Milk Processing plant in Perkerra Village (NEMA/PR/BRG/5/2/403) – 18th January 2018 evidenced as CGB/05/002 b. Improvement of Cheploch Gorge Recreation & Tourism Facility (NEMA/PR/BRG/5/2/440) evidenced as CGB/05/003. c. Proposed Lake Baringo Fish Market in Kampi Samaki Village (NEMA/PR/BRG/5/2/444) evidenced as CGB/05/005. d. Construction of Churo Market in Churo Village (NEMA/PR/BRG/5/2/446) as evidenced by CGB/05/006. e. Construction of Barwessa market at Barwessa Village/Township (NEMA/PR/BRG/5/2/441) evidenced by CGB/05/004. <p>NEMA approval submission Letters for the following projects were also provided for review as follows:</p>



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>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:</p> <ul style="list-style-type: none"> • Required safeguard instruments prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed² <p>5. Operational/functioning County Environment Committee (either set up as per EMCA or</p>			<ul style="list-style-type: none"> - Mogotio Tourism Information Centre (NEMA/PR/BRC/5/2/445) as evidenced by CGB/05/007 - Renovation & expansion of Lake Bogoria National Reserve road (NEMA/PR/BRC/5/2/442) evidenced by CGB/05/007 - Construction of Chemolingot Market (NEMA/PR/BRC/5/2/443) evidenced as CGB/05/007? <p>4. The county of Baringo did not conduct any comprehensive ESIA or ESMP on land designated as public land in the financial year 2017/2018 and there were no ARAP (Abbreviated Resettlement Action Plans) developed and implemented.</p> <p>5. The County Environment Committee members were appointed in the financial year under review, dated 2nd August 2017, vide letter reference #: BCG/ENVNT/14/VOL.II and evidenced by CGB/05/008, with a membership of the following persons:</p> <ul style="list-style-type: none"> - James Wangai Kenya Forest Service - Hellen Kutwa NEMA - Dickson Too Kenya Wildlife Services - Simon Choge

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



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>technical committee established by the County Government). <u>MoV</u>: Evidence of gazettelement or appointment of members and meeting minutes.</p>			<p>Kenya Forest Research Institute - Alice Karanja Kerio Valley Development Authority - KibetMaina Dept of Agriculture - Franklin Kiche Physical Planning - Joshua Cheboi Dep. Of Education - Henry Kurgat County Geologist - Moses Malumba Dept. of Public Health</p> <p>The minutes for the technical committee meeting held on 28th May 2018 at the CDF building during the World Environment Day were provided as evidenced by CGB/05/009. Minutes for the same technical Committee at the Agriculture Boardroom on 29th November 2017 (CGB/05/010) and at KEFRI, Marigat dated 27th July 2017 (CGB/05/011) were also provided for assessment.</p>
9 Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	<p>Established an Operational Complaints Handling System including:</p> <ul style="list-style-type: none"> Formally approved and operational grievance handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance 	At the point of time for the ACPA.	MET	<p>The County has established an operational complaint handling system that included the following:</p> <ul style="list-style-type: none"> Website (CGB/04/010) Complaints register (CGB/04/011) <p>Complaints handling person is Ms. DorahSawe, Appointment letter dated 23rd November 2017 Ref #, evidence #</p> <p>Complaints committee formed and in place as evidenced by doc Ref # (CGB/04/012)</p> <p>Minutes of complaints Committee submitted</p>



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Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met/ not met	Detailed assessment findings
		<p>committee, county Ombudsman, county focal points etc).</p> <p><u>MoV</u>: Proof of formal establishment and operations of complaints handling system (more than half of the below):</p> <ul style="list-style-type: none"> • formal designation of responsible persons and their functions in complaints handling • standards, guidelines or service charters that regulate how complaints are handled • register(s) of complaints and actions taken on them • Minutes of meetings in which complaints handling is discussed within the internal framework for handling complaints. • Reports/communication to management on complaints handled. • Evidence of a feedback mechanism to the complainant on the progress of complaint. <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			for review as evidenced by (CGB/04/013)



4.3 Performance Measures

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization, and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) A budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS uploads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	2	a) The County Government of Baringo used an approved Programme Based Budget format for the Financial Year 2017/2018. b) Financial and budget data for the County Government of Baringo is prepared in excel and thereafter keyed into Hyperion. The data entered into Hyperion is herein evidenced as CGB/01/001.
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed; b) County Budget review and	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	Max. 3 points If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0 points.	3	a) The County Government of Baringo prepared an MTEF budget Circular through the CECm-Finance dated 29 th July 2016 to the Clerk of the assembly, CEC-members, all accounting officers and town administrators with the reference number BCG/TCT/CIRCULAR/VOL.I/10



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p>outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after the mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>and evidenced herein as CGB/01/002.</p> <p>b) The County Treasury prepared the County Budget Review and Outlook Paper on 30th September 2016 and submitted the same to the Clerk of the County assembly on 13th Oct 2016 as evidenced by CGB/01/003</p> <p>c) The Baringo County Fiscal Strategy Paper (CFSP) was prepared by the County Treasury on 30th November 2016 and referenced as BCG/CT/BUDGET/05/VOL.I/81 herein evidenced as CGB/01/004. The same was submitted to the County Assembly on the same day.</p> <p>d) The submission of budget estimates to the County Assembly of Baringo was done on 29th Marc 2017 with the reference number BCG/CT/BUDGET/05//VOL.I./83 and herein evidenced as CGB/01/005. The cabinet meeting to discuss the submission of the budget to the assembly, called by the County Secretary, Stella Kereto on 29th March 2017</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>reference number BC/CS/CEC/56/ is herein attached as evidence #: CGB/01/006.</p> <p>e) The County Assembly of Baringo passed the budget estimates dated 23rd May 2017 without amendments as evidenced by the Appropriations Bill No. 21 of 2017 and confirmed on 31st May 2017 as per evidence # CGB/01/007.</p> <p>The Hansard report from the County Government of Baringo for the discussion and passing of the budget was further submitted with the reference number BCA/BUDGET/26/VOL.I/132 and evidenced as CGB/01/008 in this report.</p>
1.3		The credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	Max. 4 points. <u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in the final account is less than 10 % then 2 points.	0	<p>a) The expenditure component of the budget for the county of Baringo was as follows: Aggregate expenditure (FS 2017/18) was KES 5,218,331,389</p> <p>The original approved budget for the county for FY 2017/18 was KES 6,927,678,764</p> <p>The out-turn variance of these two components in the budget</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
					<p>If 10-20 % then 1 point. More than 20 %: 0 points.</p> <p><u>Ad b):</u> If the average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point. More than 20 %: 0 points.</p>		<p>for the county of Baringo was KES 170,9347,375 with the percentage value being 24.67% The above is evidenced by CGB/01/009</p> <p>b) PI-2 percentage=26% The above is evidenced as CGB/01/009</p>
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.	<p>Max: 2 points. Over 80% = 2 points Over 60% = 1 point</p>	2	<p>The County has a revenue collection system that is partly automated as indicated herein: OSR for FY 2017/18 = KES 301,403,877 Automation OSR for FY 2017/18 = KES 291,342,063 This translated as 96.66% of OSR</p>
1.5		Increase on a yearly basis in own-source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY	Compare the annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	<p>Max. 1 point. If the increase is more than 10 %: 1 point.</p>	0	<p>Own Source Revenue for the FY 2015/16 was KES 281,869,699. While the Own Source Revenue for the FY 2016/167 was KES 281,559,665</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							This represents a % variance of -0.11%. This was a decline in own-source revenues across the two years
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p> <p>CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p>Max. 2 points.</p> <p>(a &b) Submitted on time and published: 2 points.</p> <p>(a only): Submitted on time only: 1 point.</p>	2	<p>a) The County of Baringo prepared quarterly budget reports for the executive in the prescribed format on the dates herein indicated:</p> <ul style="list-style-type: none"> - Quarter 1 27th October 2017, - Quarter 2 30th January, - Quarter 3, April 30th, 2018, - 4th quarter 30th July 2018 <p>b) The county government of Baringo had published a summary of revenue, expenditure & progress reports in the county website.</p>
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget report, schedule	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date, and receipts (from CoB and NT).</p> <p>Check against the PFM Act, Art. 166 and the IPSAS format.</p>	<p>Max. 1 point.</p> <p>Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point</p>	1	<p>The Financial Statements for the FY 2017/18 was framed within the requisite formats as evidenced by CGB/01/021.</p> <p>The Financial statement included:-</p> <p>The bank reconciliations which are linked with closing balances,</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			of outstanding payments, an appendix with fixed assets register.	CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			<ul style="list-style-type: none"> • The budget execution report • Expenditure per department. • The schedule of outstanding payments and the total amount owed to the debtors.
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. A financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	2	The County Government of Baringo provided reports including:



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							<ol style="list-style-type: none"> 1. Income and expenditure statements for the FY 2017/18 prepared annually. 2. Budget execution report for the FY 2017/18 as evidenced by CGB/01/023 3. Financial statements for the FY 2017/18 as evidenced by CGB/01/024: <ol style="list-style-type: none"> a. Details of income and revenue. b. Summary of expenditures. c. Schedule of creditors evidenced as CGB/01/026 and debtors' evidence as CGB/01/022. d. Bank reconciliations as evidenced as CGB/01/022 e. The bank reconciliations which are linked with closing balances
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	Max. 1 point. Registers are up-to-date: 1 point. Transitional arrangements: <u>First year</u> : Assets register need only to contain assets acquired by county governments since	1	<p>The county's asset register was consolidated as at the end on the financial year 2016/17. This is evidenced herein as CGB/01/017.</p> <p>The assessment team could not independently verify the distinction of assets belonging to the county government and those acquired from the local authorities. This was attributed to the absence of a register of</p>



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					their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries		assets from the transition authority that is yet/were handed to the county.
Audit							
1.10.	Internal audit	Effective Internal audit function	An internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in the previous FY: 1 point.	1	The County Government of Baringo has in place an Internal audit unit that prepared quarterly reports for the FY 2017/18 as evidenced by CGB/01/009
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	1	The County had in place an Internal audit committee appointed by the CECM-Treasury and Economic planning on May 9 th , 2017 as evidenced by CGB/01/010, and with the following were membership: -Mariam Cherogony -Stella Kereto -Mr. Geoffrey Bartenge -Ms. Mariam Cherogony -Mr. Obadiah Keitany Minute for the committee was presented for review and are included herein as evidence no.



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							CGB/01/011.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure Compute for FY 2016/17	A review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	The County Government of Baringo was issued with a qualified report for the financial year 2016/2017. FY 2016/2017 AUDIT QUERIES KES 528,145,390, EXPENDITURE KES 5,282,701,131 Proportion 10% This is evidenced by CGB/01/012.
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). Compare FY 2015/16 & 2016/17	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	AUDIT QUERIES for FY 2015/16 was KES 594,680,443 FY 2015/16 FY 2016/2017 AUDIT QUERIES KES 528,145,390, This translates to a reduction of the value Audit Queries for the County of Baringo as evidenced by CGB/01/012
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	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of the audit report and evidence of follow-up: 1 point.	0	Hansard There was no evidence of any legislative scrutiny of the audit reports by the County Assembly of Baringo.



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation</p>	<p>Annual procurement assessment and audit by PPRA and OAG</p> <p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1</p>	4	<p>a. The County was using 12 of the 25 steps in IFMIS during the financial year 2017/18.</p> <p>b. The County provided proof of Submission of procurement reports are submitted to PPRA as evidenced in Document No. CGB/01/013.</p> <p>The submissions from the County to PPRA are as follows:</p> <ul style="list-style-type: none"> • 1st Quarter dated 11th October 2017 • 2nd quarter dated 10th January 2018 • 3rd Quarter dated 12th April 2018 • 4th Quarter dated 19th July 2018 <p>c. In regards to adherence with procurement thresholds and procurement methods for type/size of procurement, the assessment team sampled the following types of procurements as underlisted:</p> <ol style="list-style-type: none"> 1. Request for Quotation for the repair of Tarakwa cattle dip (BRCG/QTN/321/2017-



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			reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)		point e) Evaluation reports: 1 point		<p>2018)</p> <p>2. Request for Quotation for the Supply of fencing materials in kimalel auction yard, marigat, (BRCG/QTN/443/2017/2018</p> <p>3. Request for Quotation for the renovation of Riwo dispensary (BRCG/QTN/426/2017-2018)</p> <p>These are herein evidenced as CGB/01/015</p> <p>Open tender for the following:</p> <p>1. Erection and completion of Laboratory block at Timboiywo health centre, Sacho Ward (Tender No. BRCC/TNR/120/2017-2018).</p> <p>2. Open tender for supply of hardware and timber materials (Tender No. BRCC/TNR/20/2017-2018)</p> <p>3. Open tender for erection and completion of slaughter house at Loruk, Kasitet (Tender No. BRCC/TNR/169/2017-2018)</p> <p>The evidence of tendering above are herein referred to by CGB/01/016</p>



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							<p>d. The assessment team could not ascertain the existence of a secure storage facility for the county procurement department.</p> <p>e. The evaluation of the sample of procurements below was carried out:</p> <ul style="list-style-type: none"> a. Evaluation report for Timboiywo health center b. Evaluation report of supply of hardware and thinners c. Evaluation report of loruk slaughter house. d. Evaluation report for a dormitory in Kabarnet e. Evaluation of Ngendalels laughter house
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.	<p>a) Planning and M&E units (may be integrated into one) established.</p> <p>b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated to both planning and M&E.</p>	<p>Review staffing structure and organogram.</p> <p>The clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>Maximum 3 points</p> <p>The scoring is one point per measure Nos. a-c complied with.</p> <p>a=1 b=1 c=1</p>	3	<p>a) The county has a dedicated planning & M&E unit as indicated in the county organogram as evidenced by CGB/03/002</p> <p>b) The county has a dedicated planning & M&E officer, Mr. Ng'etich as evidenced by CGB/03/001</p> <p>c) There is a dedicated budget for M&E included in the County Secretary and planning for the value of Kes 3,500,000</p>



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	The county did not have an M&E committee in place in the Financial Year 2017/2018.
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in the required format (as contained in the CIDP guidelines published by MoDA).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	Maximum: 3 points 1 point for compliance with each of the issues: a, b and c.	3	<p>a) The County prepared the 2013-2017 County Integrated Development Plan (CIDP), which adhered to the guidelines as evidenced by CGB/02/003.</p> <p>b) The assessment team noted that the county prepared the CIDP with objectives and priorities & a results matrix.</p> <p>c) The annual financing requirement for implementation of CIDP is indicated here as: The total budget for FY 2017/18 =Ksh2,176,000,000</p> <p>County revenue for FY 2016/17 KES 5,456,390,051</p> <p>Upon examination of evidence submitted, the Annual financial requirement is less by 39.879%</p>
2.4		ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st in accordance with	Review version of ADP approved by County Assembly for structure, and approval	Maximum: 4 points Compliance a): 1	4	a) The duly prepared ADP for the County of Baringo was submitted to the County Assembly on 1 st September



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			<p>required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	<p>procedures and timing, against the PFM Act, Art 126, 1.</p>	<p>point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>		<p>2016, letter reference #: BCG/CT/PLANNING/VOLI.1.11 (31), by the CECm-treasury & economic planning, as evidenced by CGB/02/004.</p> <p>b) The ADP meets all the requirements outlined in the PFM act.</p>
2.5		The linkage between CIDP, ADP, and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of the final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points Linkages and within the ceiling: 2 points.</p>	2	<p>The assessment team noted that there were clear linkages in the CIDP, ADP and the budget as evidenced by CGB/02/005.</p> <p>This is demonstrated by the listed projects below:</p> <ol style="list-style-type: none"> 1. Construction of ECD, Kibulwe & Chemutung (ADP KES 8,000,000 & Budget KES 5,350,000) 2. -Establishment of Metropolitan network in HQ (ADP KES 6,000,000& Budget KES 3,200,000) 3. -Land banks for institutional facilities (ADP KES 20,000,000 & Budget KES 2,000,000) 4. -Physical planning and development of centres (ADP KES 15,000,000 & Budget KES 26,000,000) 5. -Development of dumpsite in kabartonjo (ADP KES 8,000,000 & Budget KES



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>10,600,000)</p> <p>6. -Green school program (ADP KES 4,000,000 & Budget 2,000,000)</p> <p>7. -Mapping fencing, and tree planting in Paka (ADP KES 5,000,000 & Budget KES 2,300,000)</p> <p>8. -Loan provision to cooperative societies (ADP KES 10,500,000 & Budget KES 3,000,000)</p> <p>This is evidenced by CGB/02/005.</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference to the County Integrated M&E System Guidelines.</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p>	5	<p>a) The county produced a C-APR indicating the lists of projects undertaken by the county as evidenced by CGB/02/006.</p> <p>b) Preparation of the C-APR was done by 1st August.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix.</p>



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					(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review the completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation is done: 1 point.	1	The County provided an Evaluation Report of completion of major CIDP projects conducted for the FY 2017/18 as evidenced by CGB/02/008 and below are the sampled projects: 1. Evaluation of Kabartonjosub county hospital. 2. Kipsacho Dispensary in Sacho Ward. 3. Evaluation of kiserian maternity hospital 4. Evaluation of Ngetmoi dispensary 5. Kipkolony ECDE classroom
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-APR informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	The County Government of Baringo did not submit evidence of any feedback showing interactions of the C-APR and the budget/ADP.
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with	Staffing plan Capacity Building Assessment / CARPS	Maximum 3 points: First AC&PA:	0	a) County provided a Capacity Assessment and Rationalisation Report as



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
	organization assessments		<p>annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>a = 2 points, b = 1 point c= NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>		<p>evidenced by CGB/03/004. However, the assessment noted that the County had not completed a comprehensive staffing plan with current capacities and annual targets.</p> <p>b) The County did not have a staffg plan in place, hence it was not possible to ascertain the compliance of the same.</p> <p>c) No annual targets had been set since there was no staffing plan</p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers/heads of departments; 2nd AC&PA: all heads of units; future AC&PAs all staff (sample check))</p> <p>c) Accurate recruitment, appointment and</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	4	<p>a) The county has in place the following cadre of staff.</p> <ul style="list-style-type: none"> - Dr. John Okubasu Wameyo – Director, Environmental Management - Jeniffer emtai Kipkazi – Senior Supply Chain Manager - Evans Kipturgo Kandie– Head of Tourism - Joel MainaKibett – CO. Agriculture, Livestock & Fisheries - Gideon Tirok Chesang – Director, ICT - Cheruiyot Vincent Kiprono – Director – Roads - Jonah Kiplangat Robert – CO. Water & Irrigation - Dr.Gerishon Abakalwa – Head – Admin & Planning



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			promotion records available				<ul style="list-style-type: none"> - Michael Ng'etich Kosgei – M& E Officer - David Bowen Rerimoi – Deputy Director – Accounting. <p>Appointments letters with job descriptions for above & testimonials were provided evidenced as CGB/03/001</p> <ul style="list-style-type: none"> b) The county provided skills and competency frameworks for chief officers evidenced by schemes of service. Evidenced by CBG/03/003 c) Accurate recruitment, appointment and promotion records available as evidenced by CGB/03/001
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<ul style="list-style-type: none"> a) Staff appraisal and performance management process developed and operationalized. b) Performance contracts developed and operationalized c) service re-engineering undertaken 	<ul style="list-style-type: none"> Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least 	<p>Maximum score: 5 points.³</p> <ul style="list-style-type: none"> a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for b) Performance Contracts in place for CEC Members and Chief Officers: 	2	<ul style="list-style-type: none"> a) Staff appraisal for select employees was provided for review by the assessment team. Below is a sample of appraisal for 2 staffs : 1. Zipporah Jepchumba Kimengich Appraisal period 1st July 2017 to 30th June 2018 Ministry – County Government

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



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			d) RRI undertaken	one 100-day period	1 point Performance Contracts in place for the level below Chief Officers: 1 point c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled: 1 point		of Baringo – Agriculture, Livestock & Fisheries. Designation: Senior Agricultural Assistant Officer. 2. Komen Rose Jeptoo Appraisal period 1 st July 2017 to 30 th June 2018 Ministry – Agriculture, Livestock and Fisheries, Extension. This is evidenced by CGB/03/005 b) Performance contracts had not been conducted for all the core staff during the Financial Year 2017/2018... c) The county re-engineered HR records; Personnel files were digitized using the Integrated Human Resource Information System (IHRIS) as evidenced by CGB/03/006 d) The County did not provide evidence of any RRI conducted in the financial year under review.
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	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all	3	a) CE unit formed in the office of the county chief officer. The unit consists of: - Wesley Kiprop



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			units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.		BCG/APP/69/VOL.I/91 - Mike Kukat BCG/APP/69/VOL I/92 - Fredrick Ng'eno BCG/APP/69/VOL I/93 b) Dedicated staffing of the unit has been undertaken. Further, the unit has dedicated focal persons in every department that deals with civic education and engagement. This is evidenced by CGB/04/001. c) The Civic Education Unit has a dedicated budget of KES 3,150,000 allocated within the office of the Governor (R3002) and evidenced as CGB/04/002. d) The county officials provided for review their workplan (CGB/04/003) for the Financial Year 2017/18 including the rollout of activities and these are within the use of the curriculum. The activities included: - Training of ward Civic Education champions - Conducting radio talk shows & caravans - Focus groups training &



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							workshops - Conduct county dialogue forums & participation in the Governor’s round table. They further created reports of the activities and these include the county dialogue forums. e) The county utilizes the Civic Education manuals developed as the Kenya National Integrated Civic Education by Uraia Trust in 2014. Evidence CBG/04/14
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. Needs to be clearly described and documented in a report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	2	The county carried out a number of Civic Education activities as sampled hereunder: 1. Training youth women & PWD’s on existing socio-economic opportunities – 30 th /31 st March 2017 at KSG, Kabarnet. 2. Brief on strategy meeting with the council of elders, religious leaders & representatives of the business community – 2 nd August 2017 at KSG, Kabarnet. 3. An internal assessment, technical support to county citizen forums held on 1 st December 2017 at Kenya National Library, Kabarnet. 4. Civic Education activities at



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							<p>30 wards, including Barbatwa ward on 10th November 2017.</p> <p>5. Consultative forum for county progress review at KSG Kabarnet on 1st December 2017</p> <p>These activities are evidenced by CGB/04/004.</p>
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>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.)</p> <p>b) Counties have designated officer in place, and the officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy/procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	2	<p>a) The county has a system for access to information/communication framework. The county submitted for review payment vouchers for public advertisements on the radio for classifieds mentions and live interviews on the local vernacular radio station.</p> <p>Further, there was the submission of a copy of a newspaper advertisement for public participation hearings on budget estimates for the financial year 2017/18</p> <p>They Provided brochures and pamphlets that offer info to the public for CE activity. These are evidenced by CBG/04/005</p> <p>b) The County of Baringo has designated the following</p>



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							<p>communications officers in place:</p> <ul style="list-style-type: none"> • Wesley Kiprop BCG/APP/69/VOL.1/91 • Mike Kukat BCG/APP/69/VOL 1/92 • Fredrick Ng'eno BCG/APP/69/VOL 1/93
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDA.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p> <p>The link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports/minutes of meetings where feedback provided to citizens</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	3	<p>a. Evidence of participatory planning and budget forums provided as listed below: Notification of public participation on annual development forum 18/19 (Ref #: BCG/CT/PLANNING/05/VOL .1/38) Dated 3rd November 2017 as evidenced by CGB/04/006.</p> <p>The Budget Estimate Public Participation exercise was held in Kisanana Ward in Mogotio Sub-County on 10th November 2017 at Kisanana Centre with an attendance of 102 people as evidenced by CGB/04/007.</p> <p>b. There was no evidence of Mandatory citizen engagement /consultations held beyond the budget forum presented to the assessment team.</p>



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			<p>plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>				<p>c. Representation included Governor, Civic education units, Ward administrators and Stakeholders like Centre for enhancing democracy and good governance. Evidenced by</p> <p>d. Forums are structured, with minutes and feedback from the citizens as evidenced by</p> <p>e. Inputs include the establishment of Napeikore irrigation scheme and Kangoria irrigation scheme. Evidenced by</p> <p>f. Feedback to Lelian sub-location chief on change of project from dispensary to water project, changes effected in the budget. CEC Treasury acknowledgment of project change from dispensary to a water project in Lelian ward</p>
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and	<p>Maximum points: 1</p> <p>Compliance: 1 point.</p>	1	County Annual progress report reviewed during the KSG Consultative forum held on 1 st December 2017 as evidenced by CGB/04/004



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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
				whether there is a feedback mechanism in place.			
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: <ol style="list-style-type: none"> i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget 	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 points.	4	The following 8 documents were published: <ol style="list-style-type: none"> i. Published ii. Published iii. Published iv. Published v. published vi. Published vii. Published viii. Published



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	The county published the bills below: a) Gazettement of Baringo county emergency fund regulation 2018 dated 15 th February 2018 b) Gazettement of Baringo county supplementary appropriation 2018 dated 18 th June 2018 c) Gazettement of Baringo county County Budget Appropriation act 2017 dated 3 rd August 2017 d) Gazettement of Baringo supplementary appropriation act of 2018 dated 23 rd March 2018 e) Gazettement of Baringo county Finance Act 2017 dated 4 th May 2017
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against the plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects <i>Note: Assessment is done for projects planned in</i>	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided with 100 % completion against the plan for each project.	Maximum 4 points (6 points in the first two AC&PAs). ⁴ More than 90 % implemented: 4 points (6 points in	2	The County implemented the following projects in the Financial Year under review as follows: a) Ward Block at Ilingarua dispensary (Ilchamus Ward) = 60%

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



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			<p><i>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.</i> If there are more than 10 projects a sample of 10 larger projects are made and weighted according to the size.</p>	<p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 points will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).</p>		<p>b) One Bedroom staff houses at Mugurin Dispensary (Kisanana) = 100%</p> <p>c) Staff Houses at Eldume Dispensary (Ilchamus Ward) = 70%</p> <p>d) Distribution of coffee seedlings (Countywide) = 100%</p> <p>e) County solar driers (Countywide) = 90%</p> <p>f) Provision of litter bins (Countywide) = 95%</p> <p>g) Cabro/works/parking lots (Eldama Ravine) = 50%</p> <p>h) Pedestrian walkways (Kabarnet town) = 70%</p> <p>i) Floodlight installation (Kabarnet town) = 100%</p> <p>j) Playing ground fields leveling (Countywide) = 80%</p> <p>Of the projects sampled, the average percentage of projects implemented was 81.5% as evidence by CGB/05/012. The county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects</p>
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	A sample of projects: a sample of 10 larger projects of various size from a minimum of 3	Maximum 4 points. (5 points in the first two AC&PAs).	5	The county provided the following projects for review that the implementation of projects are in accordance with



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			estimates).	<p>departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of the completed project with original budgeted costs in the ADP/budget.</p>	<p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		<p>the cost estimates:</p> <p>a) Ebenezer footbridge, (Quote #: BRCCG/WTN/227/2017-2018), variance 0%</p> <p>b) Kisonei-Eitui road, (Quote #: BRCCG/QTN/255/2017-2018), variance 0.4%</p> <p>c) Senebo-Mohon-Kapsagas Road, (Quote #: BRCCG/QTN/253/2017-2018), the variance is 0.5%</p> <p>d) Lulunga Junction-Kapnyayo road (Quote #: BRCCG/QTN/304/2017-2018), Variance is 0.1%</p> <p>e) Eldume Dispensary (Tender #: BRCCG/TNR/303/2017-2018), Variance 15.1%</p> <p>f) Mugurinone bedroom Staff House (Tender #: BRCCG/TNR/134/2017-2018), Variance is 6%</p> <p>g) Larai Water project, variance 0.2%</p> <p>h) Police line –series pipeline, (Quote #: BRCCG/QTN/143/2017/2018), Variance0.6%</p> <p>i) Expansion of lake bogoriagate , Variance10%</p> <p>j) Sigowet VTC (Tender #: BRCCG/TNR/298/17/18), Variance 13.1%</p> <p>The average variance of</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							<p>execution for the above-sampled projects within budget is 4.6%</p> <p>The above list of projects is evidenced by CGB/05/013.</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>The maintenance budget is more than 5 % of the capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after 3 points (4 in the first two AC&PA).</p> <p>More than 5 % but only 3-4 of the projects are catered for 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.</p>	1	<p>The under mentioned projects have a maintenance budget included in the individual departments as evidenced by CGB/05/014</p> <p>County Assembly proportion of maintenance from the budget is 0.5%</p> <p>The maintenance budget was a lump sum amount per sector. However, it was not assigned to specific projects.</p> <ul style="list-style-type: none"> i) Governor/County Executive services maintenance a proportion of 2.5% ii) County treasury services maintenance 1.0% iii) Transport and infrastructure maintenance 32% iv) Youth Gender and social services maintenance proportion of 0.8% <p>Include all sectors to cover the average%</p>



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
							The average maintenance budget in relation to the capital budget is 4.27%
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&Pas) All 100 % of sample done in accordance with a framework for all projects: 2 points (3 points in the first two AC&Pas) 80-99 % of projects: 1 point	0	The county did not conduct any environmental audits on the projects completed in the Financial Year 2017-2018.
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to the commencement of civil works in the case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation	Sample 5-10 projects	All 100 % of sample done in accordance with the framework for all projects: 2 points 80-99 % of projects: 1 point	2	ESMP, EIA was undertaken for the sampled projects below: <ol style="list-style-type: none"> 1. EIA Acknowledgement letter/EMP for Barwessa Market (Evidence CGB/05/004) 2. EIA Acknowledgement letter/EMP for Churo Market (Evidence #: CGB/05/006) 3. EIA Acknowledgement letter/EMP for Proposed lake Baringo Fish market (evidence #: CGB/05/005) 4. EIA Acknowledgement letter/EMP for Cheploch gorge recreation and tourism facility(Evidence #:



Annual Capacity & Performance Assessment Report (ACPA)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	The result (Score)	Detailed Assessment Findings
			provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.				CGB/05/003). 5. Eldama ravine milk processing plant (Evidence #: CGB/05/002)
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only. A sample of a minimum of 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG.</p> <p>The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>Maximum 5 points. To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3 rd AC&PA	N/A
					Total Maximum Score: 100 points.	71	



5.0 Challenges in the assessment

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

- The availability of documentary evidence was slow at the beginning of the assessment exercise;
- The county of Baringo is vast and as a result, distant projects could not be visited in the time allocated during the assessment;
- There were no consolidated complaints register for the county;
- The county asset register did not contain the list of assets inherited from the local authority.

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 5.2 to 5.4.

5.2 MAC's

The following observations were made:

The participation agreement and revised capacity building plan signed by the Governor and Count Secretary & NCBF Focal Person were availed.

5.3 MPC's Issues

The following observations were made:

- The county did not have an M&E committee in place during the financial year 2017/2018;
- No environmental screening was conducted during the financial year.

5.4 PMs

KRA 1: Public Finance Management

The following observations were made:

- During the interviews, the county officials indicated to the assessors that the suspension of the 25 steps in procurement during the FY 2017/18 was a challenge that resulted in the use of a maximum of 15 steps;
- The assessment team could not verify the use of IFMIS in the budget process due to connectivity difficulties experienced by the county;
- There was no representation of the County assembly during the assessment period.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- The county does not have an M&E committee in place;



- The County of Baringo had not prepared the County APR document as at the time of the assessment.

KRA 3: Human Resource

The following was observed:

- Although the county had in place a staffing plan, it was noted that most of the positions were not adequately filled;
- The County of Baringo did not conduct an RRI activity in the financial year under review.

KRA 4: Civic Educations and Participation

- There were no substantive challenges in this KRA.

KRA 5 Investments and Social Environment Performance

The following was observed:

- No Citizens awareness on EMCA Act 2012;
- Lack of Projects completion register.

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	<ul style="list-style-type: none"> • Could not verify levels of project completion rate (physical or fiscal) on on-going projects on the ground. Information on this is held in the headquarters of the implementing department. • Visit distant projects was hindered by insecurity and time constraints • Adherence to the procurement process in IFMIS is limited to 15 steps. • Asset register does not contain assets acquired from the local authority. • There was a marginal increase in the OSR for the county. • Monthly reporting of the county financial statements is done annually rather than on a monthly basis. • No legislative scrutiny of the audit reports is conducted by the assembly



KRA 2	Planning and M&E	<ul style="list-style-type: none">• Participatory planning was not evident• Presence of departmental M&E units could not be ascertained• There was no county M&E committee in place at the time of the assessment.• There was no clear linkage from the annual progress report and the ADP provided to the assessment team.
KRA 3	Human Resource Management	<ul style="list-style-type: none">• Staffing levels of the county based on the county staffing plan are not met.• No performance contracts for the county had been conducted at the time of the assessment.• No evidence of countywide RRI exercise was provided.
KRA 4	Civic Education & participation	<ul style="list-style-type: none">• The civic education department does not have a dedicated budget.• Not all documents required were published on the county website.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none">• No evidence of environmental audit was provided at the time of the assessment.



7.0 BARINGO COUNTY – LIST OF REPRESENTATIVES INTERVIEWED

NO	NAME	DESIGNATION	TELEPHONE CONTACTS
1.	James Rotich	Designation	jameslotare@yahoo.com
2.	Mike Kukat	Designation	Plimo_mike@yahoo.com
3.	Phillip Nandwa	Environment	0720-848953
4	Peter Keitany	Head of Human Resource	Keitanypkk@gmail.com
5.	Collins Masaria	Human Resource Officer	Collinsmasaria@gmail.com 0714509284
6	Hillary Siror	Deputy Director – Revenue	0721-328110
7	Fredrick Simiyu	Designation	wabombafredrick@gmail.com
8	Nixon Kandawala	Designation	nixonkandawala@gmail.com
9	Maryline Mariko	Procurement Officer	maryninejemunge@gmail.com 0724013284
10	Jennifer Kipkazi	Senior Supply Chain Officer	Jenifferkipkazia@gmail.com
11	Jacob Kendar	Designation	
12	Wesly Kiprop	Civic Education Department	kiproploribo@yahoo.com
13	Dorah J Sawe	Public Service & Administration	sawedora@gmail.com
14	Michael Ng'etich	M&E Officer	0722577342



8.0 APPENDICES

8.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT OF BARINGO COUNTY HELD AT THE GOVERNOR’S BOARDROOM ON 2ND DECEMBER 2018

MEMBERS PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Francis Komen	County Secretary
2. Mr. Wesley Kiprop	Director of Civic Education
3. Mr. Evans Lokapel	Director Planning
4. Mr. Philip Nandwa	Senior Land Reclamation Officer
5. Ms. DorahSawe	Acting Director Public Service & Administration
6. Mr. Peter Keitany	Head of Human Resource
7. Mr. Julius Tarus	County Attorney
8. Mr. Michael Ngetich	Head of Monitoring and Evaluation
9. Ms. Maryline Mariko	Procurement officer
10. Mr. Hillary Siror	Deputy Director Revenue
11. Mr. Barnabas Limo	Acting Director Communications
12. Mr. Collins Masaria	Human Resource Officer
13. Mr. Mike Kukat	Senior Civic Education Officer

PMS TEAM

NAME	DESIGNATION
1. Mr. WanyoikeKaru	Team Leader
2. Mr. Jamal Farhan	Assessor
3. Ms. Lydia Pkarembe	Assessor

MIN: 1/02/11/2018: PRELIMINARY

The meeting was opened with a vote of thanks from the County Secretary at 9:50 AM, followed by a brief introduction of members present and their respective designations. He also pointed out that the county is committed to the process and instructed each department to offer the PMS team full support.

MIN: 2/02/11/2018: OPENING REMARKS

The focal person, Mr. Evans Lokapel took the opportunity to welcome the PMS team. He offered alternative working space for the PMS team.

MIN: 3/02/11/2018: OVERVIEW OF ASSESSMENT EXPECTATIONS

From PMS team, the Team Leader Mr. Wanyoike Karu thanked the Baringo County Government for their exceptional hospitality. He further explained the purpose of the teams’ visit and the duration of their visit. The team leader then laid down the program schedule for the coming three days.



MIN: 4/02/11/2018: AOB

MIN: 5/02/11/2018: CONCLUSION AND ADJOURNMENT

There being no other issue, the meeting was adjourned at 11:20 AM after which the PMS team left to start the assessment exercise.

Minutes Prepared by:

Signature: _____ Date: _____

1. Name: Ms. Lydia Cheruto

Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

1. Name: Mr. Wanyoike Karu

Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

2. Name: Mr. Francis Komen

Designation: County Secretary
County Government of Baringo



8.2 APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF EXIT MEETING FOR THE ANNUAL CAPACITY & PERFORMANCE ASSESSMENT OF BARINGO COUNTY HELD AT THE GOVERNOR'S BOARDROOM ON 4TH DECEMBER 2018 FROM...TO 5.30 PM

PRESENT:

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Francis Komen	County Secretary
2. Mr. Wesley Kiprop	Director of Civic Education
3. Mr. Evans Lokapel	Director Planning
4. Mr. Philip Nandwa	Senior Land Reclamation Officer
5. Ms. Dorah Sawecting	Director Public Service & Administration
6. Mr. Peter Keitany	Head of Human Resource
7. Mr. Julius Tarus	County Attorney
8. Mr. Michael Ngetich	Head of Monitoring and Evaluation
9. Ms. Maryline Mariko	Procurement officer
10. Mr. Hillary Siror	Deputy Director Revenue
11. Mr. Barnabas Limo	Acting Director Communications
12. Mr. Collins Masaria	Human Resource Officer
13. Mr. Mike Kukat	Senior Civic Education Officer

PRESTIGE MANAGEMENT SOLUTIONS TEAM

NAME	DESIGNATION
1. Mr. Wanyoike Karu	Team Leader
2. Mr. Jamal Farahan	Assessor
3. Ms. Lydia Pkarembe	Assessor

AGENDA

1. Statement from the chair (County Secretary).
2. Statement from the Team Leader (Prestige Management Solutions)
3. Presentation of assessment findings.
4. AOB

MIN: 1/4/12/2018: STATEMENT FROM THE CHAIR

The meeting was opened with a word of prayer from Ms. Dorah Sawe. The Governor and the Deputy Governor of Baringo County were out of the county on official duty. The Chair noted with appreciation the presence of the KDSP assessment team albeit the short period allocated for the exercise and the scope of the task. He further noted with appreciation the effort made by the county teams in facilitating the exercise and their diligence in providing the assessment teams with the necessary materials.

MIN 2/4/12/2018 STATEMENT - TEAM LEADER (PRESTIGE MANAGEMENT SOLUTIONS)

The team leader of PMS thanked the teams for their support when asked to get reports and for their cooperation. He further noted gaps existing in various implementing



departments. It was reiterated that this assessment exercise was not an audit of the county's financial prudence but rather a review of adherence of processes in the guidelines. However, here iterated that the submission of evidence after the exit meeting was not permitted and as such, any submissions would neither be accepted nor influence the outcome of the assessment.

MIN 3/4/12/2018: PRESENTATION OF ASSESSMENT FINDINGS

MIN: 3(a)/4/12/2018: Minimum Access Conditions

Baringo County has met the conditions stipulated in the Capacity and Performance Framework. These include the participation agreement signed by the County Governor. Upon signing this agreement, the county accepts to receive capacity and performance grants through the National Treasury and by applying best practices, adhere to basic guidelines stipulated as conditions to the grant.

MIN: 3(b)/4/12/2018: Minimum Performance Conditions (MPC)

Regarding the Minimum Performance Conditions, the exercise found the following:

1. Capacity Building Plan & Participation Agreement

The CB plan 2017/18 for Baringo County was developed using the appropriate format.

2. Financial Management.

Financial propriety in any institution is important and more so, a county government. This MPC reviews the presence of essential financial documents as defined in the PFM act and their transmission to relevant institutions in a timely manner.

Therefore, the existence of a functional audit unit that reviews and advises on matters regarding financial appropriation was established and we noted that it began performing its role.

It was noted that the audit report from the office of Auditor General carried a qualified opinion for the FY 2016/17.

It was further noted that the financial statements for the FY 2016/17 were submitted on time that is on 29th September 2017.

Assessment in regards to the minimum performance measures concluded the following:

3. Planning

The planning MPC is set to review the guiding principles of capacity development. Each county is required to prepare in timely manner documents like the ADP, CIDP and applicable budgets for their implementation. These documents are to be shared and applied to the development of select CB projects and guide the utilization of resources.

There were no significant challenges with regard to the availability of substantive planning documents. In Addition, the assessors noted that the County had a functional website during the FY under review and as a result, the documents were published and made available to the public through the county website.



4. Investment Menu

With respect to the utilization of funds received within the grant framework, the County has ensured utilization of funds within the guidelines of the investment menu as evidenced in the grant reports and financial statements. Baringo qualified for level 2 grants and they have investment plans/proposals in place for implementation.

5. Procurement

Proper, structured and verifiable procurement procedures are required for the successful implementation of county objectives. With that regard, we noted that the systems within the procurement department were accessible for assessment and are developed and used in an appropriate manner.

It was noted that the county had a consolidated procurement plan for the legislature and the executive.

6. Staffing

It was noted that all the key positions in the departments are staffed with qualified personnel and departments have the necessary heads and officers.

7. Environmental & Social Safeguards

The County has maintained a comprehensive list of some of the county projects that have met and adhered to the social and environmental standards of good practice. However, we noted that the county had an Environmental committee constituted in the financial year 2017/18 which was fully operational by the end of the financial year on assessment.

8. Citizens Complaint System

The county has a designated focal person for handling complaints, a register of complaints but no Charter/guideline to show how complaints will be handled. The county also had minutes of meetings informing complaints handling. However, they did not have reports/communication to management of complaints handled. Evidence of a feedback mechanism was availed.

MIN: 3(c)/4/12/2018: KEY RESULT AREAS

KRA 1: Public Finance Management

We infer the following from our assessment:

1. The IFMIS system is not fully applied and the county needs to prioritize this. Data is tabulated in excel forms and thereafter copied to the IFMIS system. 12 steps out of the 25 steps in IFMIS are used;
2. Submission letters with regard to the budget process were provided except submission letter from the Treasury to the County Executive member (Finance) in regards to the County Fiscal Strategy Paper;
3. The county had not initiated monthly reporting on Statement of receipts and payments, Budget execution report, schedule of imprest, and record of debtors and creditors but rather kept only the annual reports;



4. There was no evidence of legislative scrutiny of the Audit reports and the internal audit department couldn't provide evidence of clearance reports from the OAG with regards to Audit Queries;
5. The proportion of Audit queries as a percentage of expenditure is over 10% in FY 2015/16 and FY 2014/15.

KRA 2: Planning and Monitoring & Evaluation

There was no evidence that the County M&E Committee was in place in the financial year under review.

KRA 3: Human Resource

The following was observed:

1. There were no annual targets in the staffing plans;
2. The human resource department had no performance contracts;
3. The Human resource department had no RRI Reports.

KRA 4: Civic Educations and Participation

All the financial documents were published on the county website.

KRA 5: Investments and Social Environment Performance

It was noted that the County had not undertaken any single Environmental audit in the FY 2017/18.

MIN: 4/4/12/2018: AOB

At the close of this meeting, the team leader for the assessment team took this opportunity to the floor for any further feedback from the county team. The county team indicated that:

1. The time allocated for the collection of evidence and site visits was too short;
2. The County Budget review and outlook paper document needed was not very clear;
3. The County team was satisfied with the results of MPCs;
4. The areas they didn't perform well were mainly because of matters outside their control.

The County team was taken through the MACs and MPCs for signing as verifiable data by the assessment team.

MIN: 5/4/12/2018: CONCLUSION AND ADJOURNMENT

There being no other issues, the meeting was adjourned by the chair 5.30pm.



Minutes Prepared by:

Signature: _____ Date: _____

1. Name: Lydia Cheruto
Assessor/Secretary
Prestige Management Solutions Ltd.

Minutes confirmed by:

Signature: _____ Date: _____

2. Name: Wanyoike Karu
Team Leader
Prestige Management Solutions Ltd.

Signature: _____ Date: _____

3. Name: Mr. Francis Komen
Designation: County Secretary
County Government of Baringo



— THE PRESIDENCY —
MINISTRY OF DEVOLUTION & ASAL

For Contact Information:

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State Department of Devolution
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P.O. Box 30004-00100
NAIROBI.**