THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

MERU COUNTY GOVERNMENT

ANNUAL CAPACITY & PERFORMANCE ASSESSEMENT (ACPA- 4) REPORT

Conducted on:

11th October 2019 to 15th October 2019

CONTENTS

ACRONYMS 3
ACKNOWLEDGMENT 4
EXECUTIVE SUMMARY 5
2.0 INTRODUCTION 7
2.1 KEY RESULTS AREAS 8
2.2 THE PROGRAM DEVELOPMENT OBJECTIVE (PDO) 9
2.3 THE SPECIFIC OBJECTIVES. 10
2.4 THE ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA) 10
2.5 ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT PROCESS 11
3.0 METHODOLOGY & ASSESSMENT TEAM 11
3.1 LITERATURE REVIEW 12
3.2 MOBILIZATION 12
3.3 SENSITIZATION WORKSHOP 12
4.0 SUMMARY OF RESULTS 15
4.1 MINIMUM ACCESS CONDITIONS (MAC) 15
4.2 MINIMUM PERFORMANCE CONDITIONS 17
4.3 PERFORMANCE CONDITIONS 31
5.0 ASSESSMENT OF DEVELOPMENT PROJECTS VISITED 77
6.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS 81
6.1 OBSERVATIONS 81
6.2 PMS 81
7.0 OVERVIEW OF THE WEAKEST PERFORMANCES 82
8.0 TREND ANALYSIS 83
8.1 COMPARATIVE ANALYSIS OF ACPA 2017/18 AND 2018/19 83
9.0 RECOMMENDATIONS 89
10.0 LIST OF PARTICIPANTS 90
11.0 APPENDICES 91
11.1 APPENDIX 1: ENTRY MEETING MINUTES 91
11.2 APPENDIX 2: MEETING MINUTES EXIT 94

ACRONYMS

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

ACKNOWLEDGMENT

The consulting team from Prestige Management Solution Ltd wishes to thank the County Government of Kirinyaga Senior Management team and all staff of the county government who participated in the 2018/2019 Annual Capacity and Performance Assessment (ACPA). The county officials made valuable contributions throughout the assessment and document review and provided useful information and insights to the assessors. We sincerely acknowledge the contribution made by Mr. Kenneth Ruteere-KDSP Focal Person, Mr. Tony Kirima- Director Sub-County Coordination and Mr. Patrick Kigunda -Director Monitoring and Evaluation for their assistance throughout the assessment period. We also acknowledge the role and fruitful contributions by the Focal Persons of the various KRAs.

We also want to acknowledge the Chief of Staff Mr. Gideon Kimathi for his tireless guidance to both the county officials and the assessors. We appreciate the strategic leadership of the assessment by the Governor HE Hon. Kiraitu Murungi and his deputy HE Hon. Titus Ntuchiu, Deputy Governor.

Thank you, everyone, for your support.

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

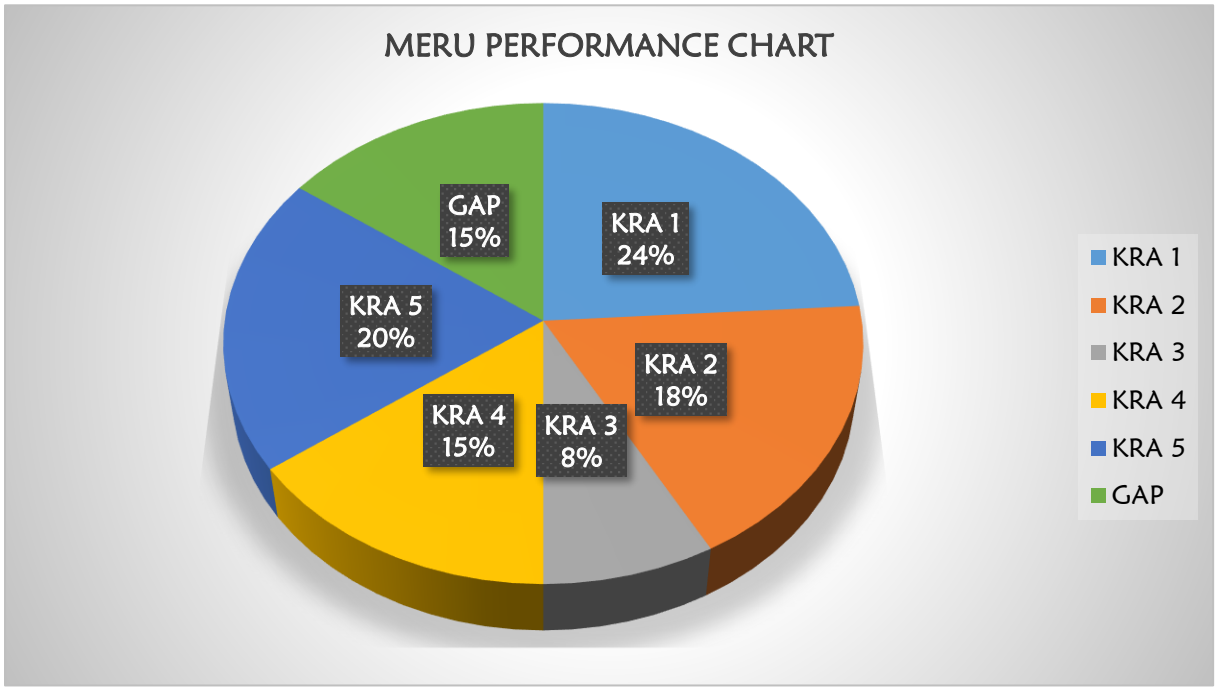
Resource Management, Devolution, and Inter-Governmental Relations and Public Participation.

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

The outcome of the assessment can be summarized as follows:

ACPA Measures	Outcome
MAC	All MACs waived for all counties
MPC	The CGM met 8 MPCs. MPC 1 was waived as it refers to MAC

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	24
	KRA 2: Planning, Monitoring and Evaluation	18
	KRA 3: Human Resources Management	8
	KRA 4: Civic Education and Participation	15
	KRA 5: Investment implementation & Social And environmental performance	20
	SCORE OVER 100	85



Achievements

As explained in the summary of the analysis below, the County Government of Meru performed met all the MPCs and in all KRAs. It performed recorded maximum scores in KRA 5 investment implementation & Social and environmental performance. County Government of Meru had a qualified audit opinion on the audit report for FY 2017/2018. CGN also performed highly in KRA 1 in which it performed better than in 2017/2018 ACPA. The County performed exceptionally well in on planning and M&E. The CGM performed above average in civic education and public participation.

Weaknesses

It is noted that CGM performed fairly in both human resource management and Public Finance therefore the county needs to build its capacity in the two areas so a improve its scores in future ACPAs.

Areas of Improvement

- CGM should ensure the total costing of projects in the ADP should be done in such a way that the variance with budget allocation compared to the ADP for projects is within a reasonable margin of 5%.
- The County Government of Meru should develop and submit to the management 4 quarterly audit reports annually.
- The County Government should initiate regular annual preparation and signed staff appraisal and subsequent development of semi-annual and annual evaluation of both performance contracts and staff appraisals.
- Since CGM did not undertake Citizen's feedback on C-APR in FY/2018/2019, the County Government should put in place a mechanism for ensuring citizens' feedback on C-APR regularly for ownership and buy-in of county activities by the citizens.
- The County Government should also develop and implement comprehensive documentation, analysis report framework.

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 - Civic Education and Public Participation:** (i) civic education; and (ii) public participation, including means to enhance transparency and accountability;

KRA 5 – Investment implementation & social and environmental performance

- (i).Screening of the environmental Social safeguards; (ii) Environmental impact assessment/environmental management plans; (iii) Implementation of the projects according to the costs; (iv) maintenance of the projects to ensure sustainability.

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 the 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 the 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 are therefore credible for use in guiding the analysis and in the determination of the county's 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 set targets of future performance measures.

2.4 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 the 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 themselves 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

2.5 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.

1) 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

The assignment was carried out in line with the terms of reference set out by the client and agreed during the inception report. To agree on the assignment methodology and approach, the consultants presented an inception report on 19 July 2019 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 an 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 grants. 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. Collect 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. As part of the preparation for the assignment, the assessors were exposed to constitutional, legal and statutory frameworks including Relevant articles in the Constitution of Kenya 2010, County Government Act 2012, the PFM Act 2012 that inform county planning and budgeting.

a) Entrance Meeting

The PMS and County of Meru staff held the entrance meeting on Friday, 11th October 2019 at the Governor's boardroom at 9.55 am chaired by the Chief of Staff Mr. Gideon.

Mr. Kimathi said that the County Government of Meru is ready and was very prepared to do the exercise. He added that the top leadership of the county had given the KDSP Assessment first priority as it helps in capacity building and performance improvement. He promised full support of the county leadership and urged county officials to cooperate with the assessment team to ensure that relevant evidence is provided. On his part, Mr. Kenneth Ruteere, KDSP County Focal Person said that the KDSP is a key element for capacity building for the county of Meru and that the capacity building grants that the county had received in past had enhanced the performance of the county in service delivery. H.E Deputy Governor Titus Ntuchiu affirmed once more the county's leadership support of the KDSP/ACPA. He said that his office was committed to providing the necessary support for the success of the assessment. The details of the entrance meeting are highlighted in annex 1.

b) Data Administration

Data collection commenced on Friday, 11th October 2019 at 11.15 am. The PMS assessors administered the assessment tool within three (3) working days. The consultant engaged with key CGM staff, and KRA focal persons from various sectors who were knowledgeable in areas that related to the ACPA Tool.

The consultants administered the tool, used a desk review of secondary data as well as an interview method to get information from the officers. They also logged into the website to check uploaded documents. They reviewed the Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP, Budget, Financial Reports, EIA reports, key project documents, policy documents, strategies, and departmental reports to check whether they complied with underlying laws, regulations ACPA participation and assessment guidelines. They also logged into the website to confirm whether the documents were uploaded. The consultants also visited three project sites: the Wang'uru open-air market, Kimbibi hospital maternity project, and the hospital generator.

c) Exit Meeting-Debriefing

The exit meeting was held on 15th October 2019 Chaired by County Secretary Mr. Rufus Miriti. The details highlights of the debrief is shown in annex 2.

TIME PLAN

Activity	11/10/2019	14/10/2019	15/10/ 2019	16/10/ 2019
Entry meeting				
Assessing the Minimum Access Conditions				
Assessing minimum Performance Measures				
Assessing Performance Measures				
Exit Meeting				
Preparing Report				

4.0 SUMMARY OF RESULTS

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

4.1 Minimum Access Conditions (MAC)

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

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed a participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDA/in the Program Operational Manual (POM).	All counties have already signed participation agreements; no need to verify compliance.		
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 2018-19 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).	Review CB plan for FY 2018/19 Developed for all counties but separate verification by CB verification team		
3. Compliance with the investment menu of the grant	Important to ensure the quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity Building Grant released to counties to date. MoV: Review of grant and	Waived for all County Governments		

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Comments	Assessment Met/ Not Met	Detailed Assessment Finding
		utilization – progress reports. Reporting for the use of CB grants for the previous FYs in accordance with the Investment menu			
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 2016/2017 plan, 75% of FY 2017/2018 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY. MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).	Waived for all County Governments		

4.2 Minimum Performance Conditions

The summary of results for MPC is as shown in table 4.2 below

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	Waived for all County Governments		**Waived**
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements (for FY 2017-18) with a letter on documentation submitted to the Kenya National Audit Office by **30th September 2018** and National Treasury with required signatures (Internal auditor, heads of accounting unit, etc.) as per the PFM Act Sec 116 and Sec. 164 (4). This can be either individual submissions from each department or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31st October 2018. The FS has to be in an auditable format. MoV:	3 months after the closure of the FY (30th of September 2018). 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 a consolidated statement.	**MET**	The consolidated financial statement for executive & county assembly for FY 2017/2018 was submitted to the auditor General on 29th Oct 2018- REF: CGM/FIN/GEN/COF/MEM/VOL. I (156). It was received by the OAG on 31 OCT 2018. **REF: CGM 012/MPC 2**

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
		Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.			
3. Audit opinion does not carry an adverse Opinion or a disclaimer	To reduce fiduciary risks	The opinion in the audit report of the financial statements for county executive for FY 2017-18 cannot be adverse or carry a disclaimer opinion MoV: Audit reports from the Office of the Auditor General	Audit reports cannot be with a disclaimer or adverse opinion increased demands) – **no exceptions** As per program requirements, the assessment will rely on the audit opinion as at the time they are released by OAG.	**MET**	The government of Meru audit opinion by the Auditor General on the financial statement for the financial year 2017/2018 was Qualified-See auditor's opinion on FS on the county's website www.meru.go.ke . **REF: CGM 012/MPC 3**
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan (for FY 2018-19) and budget (for FY 2018- 19) approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4). MoV: CIDP, ADP, and budget approval documentation, review of county web-site.		**MET**	CGM has CIDP (2018-2022), ADP (2018-2019) and Budget (2018-2019). The CIDP was submitted to the county assembly on 20th April 2018 and was approved on Tuesday 19th June 2018 (see a referenced copy of the Hansard). ADP (2018/2019) was approved on Wednesday 27th June 2018. The Budget (2018/2019) was approved by the county assembly on 27th June 2018. **REF: CGM 012/MPC 4**

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
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu Only applies to 13 counties which received level 2 grants for FY 2017-18 **Busia, Nyandarua, Kiambu, Baringo, Makueni, Kisii, Laikipia, Siaya, Narok, Kirinyaga, Kajiado, Garissa and Mandera**	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	For the 13 Counties that received level 2 grant for FY 2017/18, review the following: Adherence with the investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual. Review financial statements against the grant guidelines. Check up on the use of funds from the C&PG through the source of funding in the chart of	Review Implementation of the investment projects in the 13 counties for FY 2017/18 level 2 grants and Submission of project proposals for the 22 counties for level 2 grant of FY 2018-19	MET	The County Government of Meru received Kshs 232,216,740.00 for the KDSP level 2 Grant for FY 2018/2019. A proposal has been prepared and shared with the Ministry of Devolution and Asal (MoDA) Ref: CGM/CS/COR/2/291 dated 14th August 2019. The proposal includes clear evidence on adherence to the investment menu. **REF: CGM 012/MPC 5**
And **22 counties which received level 2 grants for FY 2018-19 Makueni, Kiambu, Kakamega, Mombasa ,Nyandarua, Mandera Kisii, Meru, Nyeri, Bungoma, Narok, Elgeyo Marakwet, Laikipia, Kilifi, Baringo, Wajir, Busia, Uasin Gishu, Nakuru, Marsabit, Tranzoia, Kjiado**		accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports submitted to CoB. For the 22 Counties that received Level 2 grants in FY 2018/19, review the following: Project proposals (for use of FY 2018- 19 Level 2 grants) are fully consistent with the	Please have the lists of 13 counties that qualified and received level 2 grant in FY 2017/18 and also 22 counties that qualified and received level 2 grant in FY 2018/19		

Minimum Performance Conditions for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Comments	Assessment met / not met	Detailed assessment findings
		investment menu (eligible expenditures and non-eligible expenditures) as defined in the PG Grant Manual.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead of at departmental, and to ensure sufficient capacity to handle discretionary funds.	Updated consolidated procurement plan for executive and for assembly (or combined plan for both) for FY 2018- 19. MoV: Review the procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompasses the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be updated if/and when there are budget revisions, which require changes in the procurement process. 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.	The situation during FY 2018-19 to be assessed. ACPA to identify last budget revision for FY 2018-19 and then assess whether the consolidated procurement plan existed and was updated. (Emphasis should be on the Executive procurement plan 2018/19)	**MET**	Meru county has developed a consolidated procurement plan for FY 2018-2019 upon approval of the Budget for FY 2018/2019. The Budget was approved by the County Assembly on 12th July **2018-** **REF: MCA/RES/1/VOL.II/97** The Procurement Plan was revised upon approval of the supplementary budget on 1st November 2018- REF: MCA/BILL-GEN/VOL.4/24 **REF: CGM 012/MPC 6**

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
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	Core staff in place The following staff positions should be in place: • Procurement officer • Accountant • Focal Environmental officer designated to oversee environmental safeguards for all sub projects • Focal Social Officer designated to oversee social safeguards for all sub projects • M&E officer MoV: Staff organogram/ scheme of service/ salary payment/job description/interview/ Appointment letter / Deployment letter	At the point of time for the ACPA.	MET	The county has core staff in place. (an organogram of the CGM was provided). The Core staff in place as per the ACPA Tool are as follows: • Procurement officer, Stephen Gitau Kimeria appointed on 12th November 2018-REF: CGM/CPSB/ APPT/VOL.1/2018/(37). Is a member of KISM Reg No.63992. • Accountant, Douglas Domisiano Kobia appointed on 29th November 2018- REF: CGM.CS/ DEPLO/2017. Is a member of KASNEB Reg No. NAC/95797. • Environmental Officer, Lawrence Kinoti Mwebia appointed on 16th July 2018- REF: CGM/CS/COR /2/164. Has a Bachelor of Science in Environmental Conservation and Natural Resource Management. • Monitoring and Evaluation Officer, Patrick Gituma Gikunda appointed on 24th January 2018 -REF: CGM/ GVN ST/VOL.1/2018/(21). Has a Master of Arts in Project

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
					Planning and Management and a Bachelor of Business Administration. • Social Officer, Winfred Kagwiria Muuthia appointed on 27th June 2018-REF: CGM/ CS/COR/2/295. **REF: CGM 012/MPC 7**
Environmental and Social Safeguards					
8. Functional and Operational Environmental And Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, documentation & reporting) in place.	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation. To avoid significant adverse environmental and social impacts To promote environmental and social benefits and ensure sustainability To provide an opportunity for public participation and consultation in the safeguards process (free, prior and informed consultation s–FPIC)	1. Counties endorse, ratify and comply with an environmental and social management system to **guide investments** (from the ACPA starting September 2016). MOV: -NEMA Certification of subprojects. -Relevant county project documents. (screening checklist, Register of screened projects, No. of EMP) (Capacity Performance Grant Manual pg 16-21&29-30) 2. Appointed environmental and social focal points are actively involved in screening, overseeing comprehensive and	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at the county level, and other MPCs will review performance in the year after the start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details). Please ensure that the teams possess the environmental and social criteria /checklist—see	**MET**	1. Meru county has ratified the EMCA act and developed the County Environmental and Social System (ESMS). The ESMS for Meru County Government was adopted by the County Executive on 29th March 2018. The system includes environmental and social management procedures, county environmental committees, and stakeholder engagements. The systems include a comprehensive environmental checklist, a social checklist, and social exclusion. **REF:CGM 012/MPC 8(1)** 2. The county has designated environmental and focal persons involved in screening and overseeing comprehensive and participatory ESMPS. • Focal Person for Social

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
		participatory ESMPs for all KDSP investments. MOV: (ACPA 3) relevant county project documents. 3. All proposed investments are **screened*** against a <u>set of environmental and social criteria/checklist</u> safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016). MOV a. Environmental checklist b. Social exclusion checklist c. Register of screened projects 4. ESIAs or detailed ESMPs are developed for all investments drawing on inclusive public consultations on E&S impacts of specific investments. All proposed investments are located on properly registered public land, and where necessary, proper land acquisition and compensation procedures are followed and Abbreviated Resettlement Action Plans (ARAPs) are	program operations manual (pg).		Safeguards, Winfred Kagwira Muuthia appointed on 27th June 2018- REF: CGM/CS/ COR//295 • Chief Officer for Environment and Natural Resources Lawrence Kinoti Mwebia appointed on 16th July 2018- REF: CGM /CS/COR/2/164 **REF: CGM012/MPC 8(2)** 3. The following are sampled reports of screened projects. • Meru –Nanyuki Highway Beautification along main Meru-Nanyuki Highway. • Installation of A2 Rental Kiosks in Gitimbine, Imenti North Sub-County. • Timau Cabro Offsey, Buuru Sub-county. • Mulika Livestock Market Fencing & Grading, Tigania Central Sub_County. • Mbuju Community Borehole, Buuru Sub-County. **REF: CGM012/MPC 8(3).** 4. Meru county undertook a comprehensive environmental and social impact assessment (EIAs) and also detailed

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
		developed and implemented for all involuntary resettlement or livelihood impacts.			environmental and social assessment plans (ESMPs). EIAs and ESMPs for the following projects were sampled: • NEMA /PR/5/2/1445 -The proposed Mikinduri sub-County Hospital Borehole, Minduri Village, Anjuki Sub-Location, Anjuki Mikinduri Ward in Tigania East Sub-County. • NEMA/PR/MRU/5/2/154-The proposed Tree Planting Project, Meru-Nanyuki Highway. • NEMA/PR/MRU/5/2/164-Proposed Upgrading of Parking and Walkways, Tom Mboya Street, CMC-Gakoromone Road, Rehabilitation of Kanyuru River and Landscaping of Njuri Ncheeke Street, Meru Town. • ESMP for Kieni Kia Ndege cabro Paving. • ESMP for Nciru Paving, Tigania West Sub-County. • ESMP for Kanyakina Cabro Paving, Imenti sub county. The county also prepares occupation certificates for completed public projects

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
					example • Certificate S/N 2019014 granted to Subuiga Dispensary dated 3rd June 2019. • Certificate S/N 2019026 granted to Kiguchwa Open Air Market. • Certificate S/N 2018019 granted to Kanyakine Open air Market. • Certificate S/N 2018026 granted to Kagaine Open air Market. • Certificate S/N 2019031 granted to Meru Oil & Petrol Station. • Certificate S/N 2019025 granted to Knoru Primary School. • Certificate S/N 2019016 granted to Ndurumuru Primary School. • Certificate S/N 201905 granted to Kianda Primary School. • Certificate S/N 2018015 granted to Kiborone Primary School. • Certificate S/N 2018020 granted to Ntirimiti Primary School. All investements in the county are undertaken on properly

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
					acquired land. Where there are no leases or title deeds located on private land, signed agreements /MOUs are developed with respective landowners with beneficiaries and government entities- Example: • Agreements for Donation of Land by George Guantai (ID 11151898) to CGM dated 11th July 2018 • Agreements for Donation of Land by MKiara MAburia (ID 2446448) to CGM dated 12th Feb 2019. • Agreements for Donation of Land by Julius meeme Kanake (ID 2504663) to CGM dated 6th May 2019. **REF: CGM012/MPC 8(4)** Meru county has set up a county environmental committee. The committee was constituted vide a gazette notice No.31 dated 23rd March 2018. The committee is made up of six members as follows: Mr.Chabari Kaumbuthu, Mr. Jimmy Munjure, Mr.Philip Murega.

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
					Mr.Linus Kathela. Ms. Doreen Mpuru, Ms. Margaret Marangu. **REF: CGM012/MPC 8 (5)**
		MOV: • Required safeguard instruments (ESMP/EMP/SMP, Occupational Health & Safety (OHS) prepared and approved by the relevant authorities. • Proper land acquisition procedures were followed[1] (Advert notices, Minutes of meetings, Agreements, and MoUs) 5. Operational/functioning County Environment Committee (either set up as per EMCA or technical committee established by the County Government). MoV: -Evidence of gazettement & or appointment letters - meeting minutes.			
9. Citizens' Complaint system in place	To ensure a sufficient level of governance and reduce risks for mismanagement.	Established an Operational Complaints Handling System including: • Formally approved and operational grievance	At the point of time for the ACPA.	**MET**	The County Government of Meru has an operational Complaints Handling System. The system was adopted by the County Executive on 11th January

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
		handling mechanisms to handle complaints pertaining to the administrative fiduciary, environmental and social systems (e.g. complaints/grievance committee, county Ombudsman, county focal points, etc.). MoV: Proof of formal establishment and operations of complaints handling system (more than half of the below): • Formal designation of 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			2018. **REF: CGM 012/MPC 9 (1)** • The County has a dedicated staff for complaints and compliments handling, Ms. Lenah Nkirote Kiambi appointed on 10th Sept 2018- REF: CGM/CS/COR/ 2/294. **REF: CGM 012/MPC 9(2)** • The County has developed a service charter for guiding how compliments and complaints are managed. **REF: CGM 012/MPC 9(3).** • There is a complaints register which includes complaints handled and actions taken. • The county has various channels of receiving complaints from the public. This includes a contact center, webpage, facebook page, twitter and call centre number (0709241000) **REF: CGM 012/MPC 9(4).** • County Government of Meru has put in place a County Complaints Committee. The

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
		complaints handled Evidence of a feedback mechanism to the complainant on the progress of the complaint. *See also County Government Act Sec. 15 and 88 (1)*			committee has 7 members. The members were appointed on 28th June 2018- REF: MC/GIM/ EV&MON/VOL.1/231. The committee met regularly as evidenced by copies of minutes of sampled meetings: Meeting held on 20th Aug 2018; 20th November 2018; 22nd February 2019; and 30th July 2019. • The County Complaints Committee Communicates to the Management on how Complaints have been handed. Examples of letters to Director Efficiency Monitoring Unit REF: MC/GIM/EV&MON.VOL.1/406 dated 2nd October 2018 and another REF: MC/GIM/ EV&MON./VOL.1/460 dated 31st January 2019. **REF: CGM 012/MPC 9(5).** • The County provides feedback to complainants on the progress of complaints. The HE. Hon. Kiraitu Murungi leads the way in addressing complaints through meeting with complainants. Other

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
					channels include one meeting between county officials and complainants. Their county also put in place a contact centre through which calls from complainants were transferred to the relevant county officials. REF: CGM 012/MPC 9(6).

4.3 PERFORMANCE CONDITIONS

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
A.	KRA 1: Public Financial Management; Maximum 30 points available						
(a).	*Strengthened budget formulation, resource mobilization, and allocation*						
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format.	Review county budget document, IFMIS uploads, The version of the budget approved by the assembly should be the Program Based Budget, not just the printed estimates by vote and line item (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions). Approved 2018/19 budget by the assembly & should be program based	**Maximum 2 points.** 2 milestones (a & b) met: 2 points If 1 of the milestones met: 1 point	1	The budget for FY 2018/2019 is programmed based. The Budget (2018/2019) was approved by the county assembly on 27th June 2018- as confirmed by letter from Clerk to County Assembly REF: MCA/RES/1/VOL.II/97 dated 28th June 2019. The county includes an itemized budget that matches the PBB budget. Budget estimates and approved budget were verified and both were in PBB format. Both Budgets are also itemized. **REF: CGM 012/KRA 1/1a**
			b) A budget developed using the IFMIS Hyperion module.	The draft budget should be developed in Hyperion, not developed in excel or other tool and then imported into IFMIS when approved.		1	b) Budget for FY 2018/2019 was developed using IFMIS Hyperion module **REF: CGM 012/KRA 1/1.1b**
1.2		The budget process follows a clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to the end of August the CEC member	PFM Act, Sec 128, 129, 131. Review file copy of circular as issued, and check that a sample of entities received it by end of August.	**Max. 3 points** If all 5 milestones (a-e) achieved: 3 points If 3-4 items: 2 points If 2 items: 1 point If 1 or 0 items: 0	2	The CECM prepared and shared the budget circular to guide the budget and planning process for FY 2018/2019 on 26th Aug 2017 REF: MC/FIN/CIR/1/1. Evidence of delivery and receipt (see delivery

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			for finance has issued a circular to the county government entities with guidelines to be followed 31st August 2017;		points.		book) by county entities of the budget circular was provided. Circular was received by the following departments: Trade, Livestock & Fisheries, Water, Education, Health among others. **REF: CGM 012/KRA 1/1.2a.**
			b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September 2017 to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October 2017.	Review file copies; check that C-BROP was submitted to the Executive committee by 30 September and to the County Assembly no later than 15th October and published online by 30th November.			The county developed the CBROP and submitted it to Executive Committee on 27th September 2018- REFCGM/FIN/COF.MEM/ VOL.1(262). CBROP was approved by the County Assembly on 15th November 2018, which is outside the stipulated timelines (15th October) by PFM Act. **REF: CGM 012/KRA 1/1.2b.**
			c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of March and county assembly to discuss within two weeks after the mission.	Review file copies, check that FSP was submitted to the executive committee by 28th Feb and to county assembly by the 15th of March. Check assembly records for evidence that county assembly discussed FSP within 2 weeks of submission.			c)The County developed County Fiscal Strategy Paper (CFSP) for 2018 and was adopted by the County Executive on 22nd February 2018. The CFSP was submitted to the County Assembly on 26th Feb 2018 vide CGM/CA/1/1/24. **REF: CGM/CA/KRA 1/1.2c**
			d) CEC member for finance submits budget estimates to county	Check file copy for evidence of when estimates were submitted to the assembly.			d) The CECM Finance submitted budget estimates for FY 2018/2019 to the County Assembly on 27th

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			assembly by 30th April latest.				April 2018. Ref:CGM/CECF / 1/2018/ 124. **Ref: CGM 012/KRA 1/1.2d.**
			e) County assembly passes a budget with or without amendments by 30th June latest. 2018 **CHECKLIST** Circular from CEC finance, county budget review outlook paper (CBROP); County fiscal strategy paper; approved budget 2018/19 both legislature & executive; The process runs from Aug 2017- June 2018	Review evidence that budget was passed by the assembly by 30th June			e) The Budget (2018/2019) was approved by the county assembly on 27th June 2018- as confirmed by letter from Clerk to County Assembly REF: MCA/RES/1/VOL.II/97 dated 28th June 2019. **REF:CGM 012/KRA 1/ 1.2e**
1.3		The credibility of the budget	a) Aggregate expenditure out-turn compared to the original approved budget.	N.B. For both measures, the original (not supplementary) budget is used a) divide total expenditure in FY 2018/19 (from financial statements) by total budget for FY 2018/19	**Max. 4 points. (either – or +)** a): If the deviation is less than 10%, 2 points. If the deviation is between 10 and 20%, 1 point. More than 20 %: 0 points.	2	a) The credibility of budget =Total expenditure compared with for total budget for FY 2018/2019. Approved Budget for FY 2018/2019 = Ksh 10,280,392,714.00 total actual Expenditure for FY 2018/2019 =Kshs 10,062,059,527.00. Therefore the % of total expenditure vs approved budget is (Kshs 10,062,059,527.00 / Kshs 10,280,392,714.00)*100%= **97.88%.**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Hence the deviation is (100%-97.88%)= **2.12%.** **REF: CGM 012/KRA 1/1.3a**
			b) Expenditure composition for each sector matches the originally approved budget allocations (average across sectors). Checklist Quarterly Budget Progress Reports + refer to the PFM Act	Follow the PEFA methodology for indicator PI-2. There is a spreadsheet available on the PEFA website that can be used to calculate the PI-2 percentage: http://www.pefa.org/sites/pefa.org/files/En- PI-1%20%26%20PI-2%20Exp%20calculation-Jan%202015.xls	Ad b): If PI-2 percentage (calculated using PEFA methodology) is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 points.	1	The expenditure composition compared to the approved budget for all the sectors calculated using PEFA is= **9.9%** **REF: CGM 012/KRA 1/1.3b**
(b).	*Revenue Enhancement*						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own-source revenue.	**Max: 2 points.** Over 80% = 2 points Over 60% = 1 point	2	Meru county has an automated revenue system. The system is supported by three (3) sub-systems which are Ciroms, Zizi, and Jambo Pay. The total Own Source Revenue for FY 2018/2019 was Kshs 769,316,964.00. The total Automated Revenue was Kshs 721,168,956.53. Therefore the % of automated revebue compared with total OSR was (Kshs 721,168,956.53 / Kshs 769,316,964.00)*100= **93.74%** **REF:CGM 012/KRA 1/1.4**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
1.5		Increase on a yearly basis in own- source revenues (OSR).	% increase in OSR from last fiscal year but one (the year before the previous FY) to previous FY Checklist: compare Financial statements for FY 2017/18 &2018/19	Compare annual Financial Statements from the last two years (Use of nominal figures including inflation etc.).	**Max. 1 point.** If the increase is more than 10 %: 1 point.	1	OSR for FY 2017/18 is Kshs 464,630,194.00. While Total OSR for FY 2018/2019 is Kshs 769,316,964.00. The change in revenue is +ve Kshs 304,686,770. Hence % change is (Kshs 304,686,770 /Kshs 464,630,194.00)*100 = **65.58%.** **REF: CGM 012/KRA 1/1.5**
(c).	*Enhanced capacity of counties on execution (including procurement), accounting and reporting*						
1.6	Reporting and accounting in accordance e with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format approved by Public Sector Accounting Standards Board (PSASB), submitted to the county assembly with copies to the controller of the budget, National Treasury and CRA. b) Summary revenue, expenditure and progress report is published in the local media and/or web-page.	Review File copies/records of when quarterly reports for FY 2018/19 were submitted to the county assembly, CoB and National Treasury. Review whether the reports met relevant formats. Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns. **CHECKLIST:** refer to PFM Act 166; CFAR, Section 8; website copy should be for 2018/19 Also, note that the format for this report is on the national treasury website hence check if county report complies with the same.	**Max. 2 points.** (a & b) At least 3 of 4 Submitted on time and published: 2 points. (a only): At least 3 of 4 Submitted on time only; not published: 1 point.	1 1	County Government of Meru submitted quarterly financial statements to County Assembly and copied to the National Treasury, Controller of Budget and CRA. The quarterly FS for FY 2018/2019 were submitted as follows: • 1st Quarter Report - submitted on 12th October 2018- REF: CGM/FIN/GEN/ COF.MEM/VOL.II(48) • 2nd Quarter Report- submitted on 10th January 2019- REF: CGM/FIN/GEN/ COF. MEM/VOL.II (49). • 3rd Quarter Report- submitted on 10th April 2019- REF: CGM/FIN/GEN/COF. MEM/BOL.II (54). • 4th Quarter Report submitted on 10th July 2019- REF: CGM/FIN/GEN/CFO MEM/ VOL.II (56).

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							REF: CGM 012/KRA 1/1.6a **b)** The summary of revenue, expenditure and progress report is published on the county website www.meru.go.ke
1.7		Quality of financial statements	Formats in PFMA and approved by Public Sector Accounting Standards Board (PSASB) are applied and the FS include core issues such as closing balances, budget execution reports, schedule of outstanding payments, an appendix with fixed assets register.	Review annual financial statements, bank reconciliations and related documents and appendixes to the FS; do they meet all the requirements provided for in the PFMA (Art. 166) and County Financial Accounting and Reporting Manual (CFAR – section 8) and IPSAS format requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with. (MAY NEED COPIES FOR FURTHER VERIFICATION ESP FOR TECHNICAL ISSUES)	**Max. 1 point.** All requirements met: 1 point	1	Financial statements of CGM adheres to the format PSASB and county financial Accounting and Reporting Manual CFAR and inline with IPSAS guidelines. The financial statements are prepared in the format approved by the public sector accounting standards board and have the necessary core issues. i. An income & expenditure statement for all recurrent and development of the county. ii. Budget execution reports showing end of year performance in comparison to the budget. iii. A summary statement of appropriation. iv. A cash flow statement. v. Notes to the financial statements. vi. Bank statements and certificates of bank balances of all county government accounts. vii. Bank reconciliation statements.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							REF: CGM 012/KRA 1/1.7
1.8		Monthly reporting and up-Date of accounts, including:	The monthly reporting shall include: 1. Statements of receipts and payments, including: a. Details of income and revenue b. Summary of expenditures 2. Budget execution report, 3. Statement of Financial Position, including (as annexes): a. Schedule of imprest and advances; b. Schedule of debtors and creditors; c. Bank reconciliations and post in general ledger.	Review monthly reports as filed internally within Treasury when submitted for management review. See also the CFAR Manual, p. 82 for guidelines.	**Max. 2 points.** If all milestones (1-3) met for at least 10 out of 12 months: 2 points If 1 or 2: 1 point If none: 0 points.	2	County Government of Meru develops monthly financial reports for management purposes. The Monthly financial reports form the basis for discussions on the financial health of the CGM. The monthly financial statement is subsequently used to develop the quarterly consolidated financial reports. Both monthly and quarterly reports adhere to section 8 of the County Financial Accounting and Reporting Manual (CFAR) The financial report include : • Details of Income • Details of Expenditure • Budget execution report, • Schedules of Imprests and Advances • Schedules of Debtors and Creditors • Bank Reconciliation Statements REF: CGM 012/KRA 1/1.8
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year. Focus on assets acquired from 2013; Consolidated	Review assets register and sample a few assets to ensure accuracy. N.B: Assets register need only to contain assets acquired by county governments since their establishment.	**Max. 1 point.** Consolidated registers are up-to-date: (can be electronic or manual) 1 point.	1	The county has a consolidated asset register that was established in Nov 2014. The asset register contains information on the following: CGM Buildings, Motor Vehicles, Computers, and Furniture among other assets. The asset register is validated on an annual basis with the latest

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			Registers are up-to-date: (can be electronic or manual;				validation done in June 2019 by a team appointed by Chief Officer Finance, Economic Planning & ICT. **REF: CGM 012/KRA 1/1.9**
(d).	*Audit*						
1.10.	**Internal audit**	Effective Internal audit function	An internal audit in place with quarterly Internal Audit reports submitted to Internal Audit Committee (or if no IA committee in place, then reports submitted to Governor)	Review file copy of audit reports as submitted to the Internal Audit Committee or Governor (as applicable) for the FY 2018/19. Check against the PFM Act Sec 155	**Max. 1 point.** 4 quarterly audit reports 2018/19 submitted in the FY 2018/19: 1 point.	0	The County of Meru has an Internal Audit Unit (an approved organogram was availed). The internal audit includes the audit committee, and designated staff responsible for the audit. The following are sampled internal audit reports: • Continuous Internal Audit Report on Operations of the County Executive of Meru for the Second Quarter of the Financial year 2018/2019 dated 12th January 2019. • Continuous Internal Audit Report on Operations of the County Executive of Meru for the Third Quarter of the Financial Year 2018/2019 dated 10th April 2019. • Continuous Internal Audit report on Operations of the County Executive of Meru for the fourth Quarter of the Financial year 2018/2019.dated 12th July 2019.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							However, there was no evidence that 4 quarterly audit reports 2018/19 were developed in the FY 2018/19. **Ref: CGM 012/KRA 1/1.10**
1.11		Effective and efficient internal audit committee	Internal Audit/ Audit committee established and evidence of review of reports and follow-up.	Review the composition of the IA/Audit Committee. Review minutes etc. of committee meetings for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow- up meetings in the Committee). PFM Act Sec 155.	**Max. 1 point.** IA/Audit Committee established and reports reviewed by the Committee and evidence of follow-up: 1 point.	1	Meru county has set up an Internal Audit Committee. Minutes availed showed a discussion of various arising issues as well as follow-up matters. **REF: CGM 012 /KRA 1/1.11**
1.12	**External audit**	Value of audit queries	The value of audit queries as a % of total expenditure Use 2016/17 & 2017/2018	Review audit report from OAG. Divide the value of audit queries as per the Audit Report by the total expenditures as per the financial statement.	**Max. 2 points** Value of queries less than 1% of total expenditures: 2 points Less than 5% of total expenditure: 1 point	1	The total amount of financial statements for FY 2017/2018 is Ksh 10,739,545,788.00 while the value of audit queries is Kshs 444,403,773.00. Therefore audit queries compared to total of FS (444,403,773.00/10,739,545,788.00)*100 **=4.14%**
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the	Review audit reports from OAG from the last two audits.	**Max. 1 point.** Audit queries (in	1	Total expenditure as per the FS for FY 2016/17 is Kshs 10,166,188,660. The

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			area of which the query is raised). Checklist: clearance report from OAG		terms of value) have reduced from last year but one to last year or if there are no audits queries: 1 point.		Audit queries for FY 2016/2017 is Kshs1,459,544,743.00. Therefore audit queries compared to total of FS for FY 2016/2017 (Kshs1,459,544,743.00 / Kshs 10,166,188,660)*100= **6.90%** The total amount of financial statements for FY 2017/2018 is Ksh 10,739,545,788.00 while the value of audit queries is Kshs 444,403,773.00. Therefore audit queries compared to total of FS for FY 2017/2018 is (444,403,773.00/10,739,545,788.00)*100 **=4.14%** Hence the change in the value of audit queries between the period is (6.90-4.14)= **2.76%**
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within the required period and evidence that audit queries are addressed Use 2016/17 & 2017/2018	Minutes from meetings show scrutiny of audit reports. Reports on file demonstrating that steps have been taken to address audit queries.	**Max. 1 point.** The tabling of the audit report and evidence of follow-up: **1 point.**	1	There was evidence of an invitation by the County Assembly through the Public Accounts and Investments Committee on 25th June to address audit queries. response by the CEC Finance. Written responses were also availed as evidence. **REF: CGM 012/KRA 1/1.14**
(e).	***Procurement***						
1.15	**Improved procurement**	Improved procurement	25 steps in the IFMIS procurement process	Sample 5 procurements at random (different size) and	**Max. 6 points.** a) IFMIS Steps:	1	County Government of Meru uses 25 IFMIS procurement steps as

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	procedures	procedure s including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation	adhered with. (all the 25 steps have a unique serial number check out if it tallies in all steps & notes that one will have to visit different officers depending on the procurement stage)	review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample.	<15steps=0 points; 15-23=1 **point**; 24-25=**2points**		evidenced in the tabulation report provided. The evidence of the IFMIS process was provided. The IFMIS IT system was reviewed by the assessors. **REF: CGM 012/KRA 1/1.15a**
			b) County has submitted required procurement reports to PPRA on time.	Review reports submitted. Annual reports, plus reports of all procurements above a threshold size.	b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): **1 point**	**0**	b)The county regularly submits reports on procurement to the PPRA. The following are sample reports for the FY 2018/2019. • Report on Contract awards for six months period of FY 2018/2019 on 12th July 2019- REF: CGM/SCM/PPRA/VOL.1/14. • Report on County Affirmative Action on Acess to Government Procurement Opportunities Pursuant to Section 157 (12) of the Public Procurement & Asset Disposal Act 2015. The report was submitted on 12th July 2019- REF: CGM/SCM/PPRA/VOL.1/13 • Submission of Procurement Plans for 2019/2019 on 22nd August 2019 –REF: CGM/SCM/PPRA/VOL.1/14. • Report dated 27th April 2019 on cancellation of tenders for various Only two reports are within the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							timelinessREF: CGM/T&I/TT/23(121). **REF: CGM 012/KRA 1/1/1.5b**
			c) Adherence with procurement thresholds and procurement methods for the type/size of procurement in a sample of procurements. (goods and services above 2M check if advertised for open tender e.g. is there a newspaper advert in newspapers? If below 2M was requested for quotation done? Works above 4M was open tender done?)	Check the documentation on a sample of 5 procurements of different sizes at random.	c) Adherence with procurement thresholds and procurement methods for the type/size of procurement in a sample of procurements: **1 point.**	1	C) There was evidence of adherence to the required procurement thresholds for tenders and quotations. The following are some of the sampled procurement that adhered to the thresholds: **TENDERS** • Tender for the proposed construction of maternity block in Timau Hospital, Tender No.724887-2018/2019 Kshs 4,721035.80 dated 7th June 2019. • Tender for the proposed construction of Nan maternity. Tender No:724860-2018/2019. Kshs5,612,750.00 dated 7th June 2019. • Tender for Proposed construction of pediatric ward in Mbeu. Tender No.724748-2018/2019- Kshs 8,100,024.34 dated 7th June 2019. **QUOTATIONS** • Quotation for Service of Motor Vehicle KCA 898F. Quotation No.750086- Kshs18,800 dated 23rd September 2019. • Quotation for service for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Vehicle KBY 669C, Quotation No.749948-Kshs 31,000.00. • Quotation for service for vehicle KCA 896F, Quotation No.750086-Kshs 18,000.00 dated 23-september2019 **REF:CGM 012/KRA 1/1.15c**
			d) Secure storage space with adequate filing space designated and utilized: single files containing all relevant documentation in one place are stored in this secure storage space.	Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review the contents of files to make sure they are complete.	d) Storage space and single complete files for a sample of procurements: 1 **point**	1	d) Secure storage space for all procurement records and filing. Space is adequate for storage project documentation. The store contains fire-proof filing cabinets and lockable still shelves.
			Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria, and signed by each member of the evaluation team,	Check files on a sample of 5 procurements, especially the evaluation reports.	e) Evaluation reports complete: 1 **point**	1	e) Completed summary and individual evaluation reports were provided. Some of the tender evaluation reports sampled were for the following goods and services: • Service for vehicle No.KCA 896F. • Service for vehicle No.KBY 669C • Service for vehicle No.KCA 896F. • Proposed construction of Maternity block in Timau Hospital. • Proposed Construction of Naari Maternity. • Proposed construction of Paediatric Ward in Mbeu Ward. **REF: CGM 012/KRA 1/1.15e**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
B	**Key Result Area 2: Planning and M&E Max score: (tentative 20 points)**						
2.1	County M&E system and framework s developed	County M&E/ Planning unit and frameworks in place.	a) Planning and M&E units functional (may be integrated into one). (check organogram) b) There is designated planning and M&E officer and each line ministry has a clearly nominated/designated focal point for planning and one for M&E (letter of deployment/appointment c) Budget is dedicated for both planning and M&E (check either departmental / consolidated budget)	Review staffing structure, organogram, job descriptions, and other relevant documents. Review budget documents to see if there is a clearly identifiable budget for planning and M&E functions in the budget. Review the M&E Plan/ Framework/ County Indicator handbook	**Maximum 3 points** The scoring is 1 point per measure Nos. a-c complied with A: 1 point B: 1 point C: 1 point	1 1	a) The county government of Meru has Monitoring & Evaluation (M&E) and Planning Directorates. Each Directorate is headed by a director. The two directorates are part of the larger Finance and Economic Planning Department. Approved Organogram was vailed as evidence **CGM 012/KRA 2/2.1a** b) The County Government of Meru has designated officers responsible for overseeing the two departments of Planning and M&E. The Directors are supported by other officers. • Director Economic Planning - Kenneth Nkonge Marete appointed on 30TH April 2014- REF: MCPSB/OA/PERS/2014. • Director Efficiency Monitoring Unit (EMU) - Patrick Gituma Gikunda appointed on 24TH January 2018-**REF: CGM/GVN/ST/VOL.1 2018(21)** The county government has appointed monitoring and evaluation staff to support M&E in each department. The respective M&E officers were designated to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						1	each department on 12th June 2018 as follows: • Road, Transport & Energy - Bernard Mukambi - REF: MC/GIM/EV&MON./VOL.1/232. • Health -Evalyne Karimi- REF: MC/GIM/EV&MON./VOL.1/237. • Trade, Investment, Industrialization and Tourism & Cooperatives- Silas Ituma- REF:MC/GIM/EV&MON./VOL1/235. • Economic Planning & Finance, Public Service and Admisnstration & Legal affairs- Darius Magiri- REF:MC/GIM/EV&MON./VOL.1/231. • Lands, Physical Planning, Urban Development and Administration, Mary Lichoro- REF: MC/GIM/EV&MON./VOL.1/236. • Youth Affairs and Sport, Pamela Mwiki-REF: MC/GIM/EV&MON./VOL.1/233. • Water and Irrigation, Diana Mukira- REF: MC/GIM/EV&MON./VOL.1/230 • Agriculture, Livestock and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Fisheries, Solomon Gitari.- Ref: MC/GIM/ EV&MON.VOL.1/231. **CGM 012/KRA 2/2.1b** c)The county has set aside a specific budget for planning for FY 2018/2019 is Ksh 16,300,000.00 and also a dedicated budget for M&E of Kshs 3,400,000.00. **CGM 012/KRA 2/2.1c**
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings). Minutes & appointment letters	Review minutes of the quarterly meeting in the County M&E Committee to see whether the committee met quarterly and whether quarterly performance reports were reviewed.	**Maximum: 1 point** Compliance: **1 point.**	1	County Government of Meru has in place a County Monitoring and Evaluation Committee (COMEC). The committee is made up of seven members who were appointed on 20th August 2018- REF: CGM/MEMO/1/1/08. The committee regularly meets to deliberate on M&E matters for various departments, directorates, and respective units. The M&E issues are captured in M&E reports prepared by county staff. Quarterly committee minutes were availed for meetings held on • 1st Quarter Minutes of the Meru County M&E Committee held on 5TH October 2018. • 2nd Quarter Minutes of the Meru County M&E Committee held on 14th November 2018.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• 3rd Quarter Minutes of the Meru County M&E Committee held 11th February 2019. • 4th Quarter Minutes of the Meru County M&E Committee held on 9th July 2019. The M&E reports developed availed were as follows : • Status Report on Revenue Collection at Selected Cess Points dated 30th August 2018. • Health Status Report on Public Facilities in Meru County, July 2018. • Report on Roads, Transport and Energy Projects, November 2018. **REF: CGM 012/KRA 2/2.2**
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	a) CIDP: adheres to structure of CIDP guidelines (2017) issued by the State Department of Planning b) CIDP (2018-2022) has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key Performance indicators included;	CIDP submitted in the required format (as contained in the CIDP guidelines published by the State Department of Planning See County Act, Sec 108, Sec 113 and Sec.149 CIDP guidelines, 2017, chapters 4 and 6.	**Maximum: 3 points** 1-point compliance with each of the issues a, b, c A: **1 point** B: **1 point**	1	a) CIDP (2018-2022) which was prepared and adheres to the structure to CIDP guidelines 2017 issued by the state department of planning and was submitted as required to the county assembly. The CIDP (208-2022) is structure a follows in line with the guideline: • **Preliminary Pages**- TheGovt logo, County Name, plan period, and theme of the plan • **County General Information**- Chapter one: Background information on existing physical, social, economic and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						1	environmental trends impacting the county development, etc. • **Linkage with Vision 2030 and other plans**- Chapter 2- Provides for linkages of the CIDP with global, regional, national and county plans. These include the Constitution of Kenya, Vision 2030, SDGs Agenda 2063, PFM Act 2012, County Government Act 2012, etc • **Review of Implementation of Previous CIDP** – Chapter 3- Lays down the identified implementation gaps from 2013-2017 CIDP, proposed interventions and strategies, etc. • **County Development Priorities and Strategies**-Chapter 4- Articulation of Priority Programmes and Projects to be implemented. • **Spatial Development Framework** – This is analyzed by each thematic area with current status, strategy with potential strategy areas and lead departments. • **Flagship/ County Transformative Projects-** Page 79 - These are programmes and projects with high impact. • **Implementation Framework-** Chapter 5- This captures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							institutional framework and organizational arrangement for implementing the plan. • **Monitoring and Evaluation Framework-** Chapter 6 – A description of the Monitoring and Evaluation Framework to be used and its linkages to the County M&E System. • **Annexure-** Cross-cutting themes e.g Climate Change, Environmental Degradation, HIV/AIDs, Gender, Youth and PWDS **REF: CGM 012/KRA2 /2.3 a** b) CIDP (2018-2022) has clear objectives, priorities and outcomes, result matrix, reporting mechanism, and key performance indicators. A comprehensive tabulation was undertaken that shows how the CIDP includes sector goals, priorities, objectives, outcomes and key performance indicators. **REF: CGM 012/KRA2 /2.3 b**
			c) The annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	Check the ADP cost for FY 2018/19 and compare to County total revenue/receipts of FY 2017/18	C: **1 point**	1	c). Annual financing for FY 2018/2019 CIDP (ADP) compared with the Total County Revenue for the FY 2017/2018. Cost of ADP 2018/2019= Ksh 12,087,600,000.00 Total revenue for FY

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							2017/2018=Kshs 10,515,873,048.00 Hence cost of ADP (2018/2019) vs Total Total revenue for FY 2017/2018 is (Kshs 12,087,600,000.00 / Kshs 10,515,873,048.00)*100=**114.94 %.** **REF: CGM 012/KRA2/2.3c**
2.4			ADP submitted on time and conforms to guidelines	a) Annual development plan submitted to Assembly by September 1st, 2017 in accordance with the required format & contents. ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	Review version of ADP approved by County Assembly. Ensure that it has the correct structure and format as per relevant guidelines, and was submitted by September 1st. Check the ADP against the PFM Act **Maximum: 4 points** Compliance a): 1 point. b) 7-8 issues from A-H in PFM Act Art 126,1: 3 points 5-6M, issues: 2 points 3-4 issues: 1 point, see Annex	1 3	a)ADP 2018/2019 was submitted to the county assembly on 11th June 2018- REF: CGM/CA/1/1/05 **REF: CGM 012/KRA 2/2.4a** b) ADP for FY 2018/2019 adheres to the guidelines of section 126 of the PFM Act as provided in the tabulation referenced below. A comprehensive analysis of how the ADP has complied with the PFM Act Article 126, 1 (A-H) has been tabulated in the evidence referenced below. The issues include: • Strategic priorities- Has clear priorities for all sectors. • How the county responds to financial and economic environment – ADP page 74, • Details of Programmes (priorities, services & goods,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							measurable indicators, and budget)- ADP page 108-200 • Payments of grants, benefits, and subsidies - ADP page 75, • Capital Developments –ADP page 84, • Development of Physical, intellectual & human resources – ADP page 108-200, • Summary budget - ADP pages 72, • Other Matters –, M&E framework **REF: CGM 012/KRA 2/2.4b**
2.5		The linkage between CIDP, ADP, and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/-10 % of final budget allocation)	a) Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. b) The total costing of the ADP is within +/- 10% of the approved budget allocation. Sample 10 projects across sectors and check that they are consistent with the CIDP, ADP and the Budget.	**Maximum: 2 points** Linkages and within the ceiling: 2 points	0	a)There is consistency between CIDP (2018-2022) with ADP (2018/2019) and Budget (2018/2019) in sampled projects as follows: • Mbuuju Community Borehole: (CIDP page 187, ADP page 121, Budget Code 3110599), • Mikinduri Sub-District Hospital Borehole: (CIDP page 187, ADP page 121, Budget Code 3110602), • Mulika Livestock Market: (CIDP page 285/286, ADP page 189, Budget Code 3110504), • Modern Kiosk in Gitimbine and Makutano (CIDP page 270, ADP page 172, Budget Code 3110202),

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• Cabro Paving of Tom Mboya Street, Landscaping of Njuricheke Street and Rehabilitation of Kanyuru River (CIDP page 305, ADP page 174, Budget Code 2640599), • Upgrading of Gakoromone Market and Makutano Fresh Produce Market River (CIDP page 305, ADP page 174, Budget Code 2640499), • Highway Beautification River (CIDP page 317, ADP page 198, Budget Code 3111305), • Timau Cabro Paving, Nchiru Paving Kanyakine Cabro Paving and Kieni Ndege Cabro Paving (CIDP page 182, ADP page 112, Budget Code 2620203), (*see the tabulated evidence as referenced below)* **REF: CGM 012/KRA 2/2.5a** ***b) The total costing of the ADP against 10 projects was not provided.***
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced; b) Produced timely by September 1st c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and	Check the approved C-APR document for the date of submission. Check the contents of C-APR and ensure that it clearly links with the CIDP indicators. (N.B. if results matrix is published	**Maximum: 5 points.** a) C-APR produced = 2 points b) C-APR produced by 1st September : 1 point. c) C-APR includes performance against	2 1	a) County produced C-APR in the last three years. Copies of the C-APR for the for FYs 2016/2017,2017/2018 and 2018/2019 were availed as evidence. **REF:CGM 012/ KRA 2/2.6a** b) Meru county produces C-APR

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			implementation. (look at the indicators in the CIDP matrix chap 6)	separately, not as part of the ADP, the county still qualifies for these points)	CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.	2	on time and it is submitted to the county assembly by 1st September each year. The County submitted to County Assembly the C-APR as follows: • C-APR for FY 2016/2017 on 1st August 2017-REF: CGM/LE&PP/1/1/110 • C-APR for FY 2017/2018 submitted to the County Assembly on 30th August 2018-REF: CA/1/1/10 • C-APR for FY2018/2019 on 20th August 2019- REF: CGM/CA/1/1/40 **REF:CGM 012/ KRA 2/2.6b** c) The county's C-APR with clear links to the CIDP indicators. A comprehensive analysis of the linkages between the C-APR (2018/2019) indicators and CIDP (2018-2022) indicators are tabulated as referenced below. **REF: CGM 012/KRA 2.2.6c**
2.7		Evaluation of CIDP projects	Evaluation of completed major CIDP projects conducted on an annual basis e.g flagship project, wide outreach, has full impact assessment reports, mid-term reviews, etc.,)	Review evaluation reports for at least 3 large projects.	**Maximum: 1 point.** Evaluation is done for at least three large projects: 1 point.	1	Evaluation of projects was availed for the following projects: • Health status report on public facilities in Meru County (July 2018). • Status report on Revenue collection at Selected Cess Points(August 30, 2018) • Report on roads, Transport

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							and Energy projects(2017/2018) **REF: CGM 012/KRA 2/2.7**
2.8		Feedback from the Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR. C-APR 2016/17 informing ADP 2018/19 and budget	Review the two documents for evidence of C-ARP informing ADP and budget	**Maximum: 1 point.** Compliance: 1 point.	1	Meru county provided a comprehensive analysis to show that the ADP for FY 2018/2019 and Budget for FY 2018/2019 were informed by the C-APR for FY 2016-2017. Some of the examples are as follows- • Construction of County Assembly Office Complex -C-APR (2016/2017) page 10, ADP (2018/2019) page 124 and Budget (2018/2019) Kshs 15,491,338.00. • Fodder Development- C-APR (2016/2017) page 20, ADP (2018/2019) page 118, 188 and Budget (2018/2019) Kshs 4,594,000.00. • Market Upgrading- C-APR (2016/2017) page 33, ADP (2018/2019) page 173 and Budget (2018/2019) Kshs 10,000,000.00. • Economic survey -- C-APR (2016/2017) page 47, ADP (2018/2019) page 136 and Budget (2018/2019) Kshs 5,500,000.00. • Establishing and Supporting Children Rehabilitation

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Centres-- C-APR (2016/2017) page 60, ADP (2018/2019) page 156 and Budget (2018/2019) Kshs 2,000,000.00. **REF: CGM 012/KRA 2/2.8**
C	**Key Result Area 3: Human Resource Management** **Max score: 12 points.**						
3.1	Staffing plans based on functional and organization assessment s	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved the organizational structure. a) c) Have the annual targets in the staffing plan been met?	Review approved staffing plan Review capacity Building Assessment / CARPS report In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets met within +/- 10 %. Check for Letters, minutes	Maximum 3 points: First self-assessment: a = 2 points, b = 1 point c= NA. Future ACPAs: a=1 point, b = 1 point, c = 1 point	2	a) County Government of Meru has an approved staffing plan in place for the period 2018-2024 with annual targets. REF: CGM 012/KRA 3/3.1 b) staffing plan (2018-2024) is informed by the CB skills assessment report. A comprehensive linkage between the CB skills report and the staffing plan was availed. REF: CGM 012/KRA 3/3.1b c)The targets in the staffing plan were not met. In the FY 2018/2019, the county recruited 108 employees against a target of 168 employees translating to 64% of the required staff as of 30th June 2019. REF: CGM 012/KRA 3/3.1c
3.2	Job description s, including skills and competence requirements	Job descriptions, specifications and competency framework	b) Job descriptions in place and qualifications met. First self-assessment: Chief	Review job descriptions and personnel records to match qualifications Review skills and	**Maximum score: 4 points** All a, b and c: 4 points. Two of a-c:	4	a)The country has adopted the job description and schemes of service by the Public Service Board and guided by the County Public

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			officers/heads of departments; *2nd ACPA: all heads of units; future ACPAs: all staff (sample check))* Skills and competency frameworks in place and Job descriptions adhere to these First self-assessment: Chief officers/heads of departments; *2nd ACPA: all heads of units; future ACPAs: all staff (sample check))* c) Accurate recruitment, appointment and promotion records available	competency frameworks, and check that job descriptions adhere to the skills and competency frameworks. Review appointment, recruitment and promotion records	2 points One of a-c: 1 point		Service Board (CPSB). Samples of the Job descriptions were availed for a number of county staff as follows: • Procurement officer, Stephen Gitau Kimeria appointed on 12th November 2018-REF: CGM/CPSB/ APPT/VOL.1/2018/(37). He is a member of KISM Reg No.63992. • Accountant, Douglas Domisiano Kobia appointed on 29th November 2018- REF: CGM.CS/ DEPLO/2017. Is a member of KASNEB Reg No. NAC/95797. • Environmental Officer, Lawrence Kinoti Mwebia appointed on 16th July 2018- REF: CGM/CS/COR /2/164. Has a Bachelor of Science in Environmental Conservation and Natural Resource Management. • Monitoring and Evaluation Officer, Patrick Gituma Gikunda appointed on 24th January 2018 -REF: CGM/ GVN ST/VOL.1/2018/(21). Has a Master of Arts in Project Planning and Management and a Bachelor of Business Administration. • Social Officer, Winfred Kagwiria Muuthia appointed on 27th June 2018-REF: CGM/ CS/COR/2/

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Schemes of service of a few departments were provided as follows: • Revised Scheme of Service for Clerical Officers, September 2016 • Revised Scheme of Service for Human Resource Management and Development Personnel, June 2016 • Approval of Schemes of Service and Allowances for County Legal Personnel, August 2019. **REF: CGM 012/KRA 3/3.2a.** b) The skills and competency framework was availed. **REF: CGM 012/KRA 3/3.2b.** C)The county undertakes a comprehensive recruitment and promotion process in compliance with the PSC & county CPSB guidelines. This was evidenced by the recruitment of a town administrator. **REF: CGM 012/KRA 3/3.2c** The county also undertakes an accurate promotion process as evidenced in the sampling process for promotion Senior Human Resource Officer. **REF: CGM 012/KRA 3/3.2c**
3.3	Staff appraisal and performance	Staff appraisals and performance	a) The staff appraisal process developed and	a) Review staff appraisal, mid-year review, and annual	**Maximum score: 5**	0	a) County Government of Meru has an appropriate Performance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	management operationalized in counties	management	operationalized.	evaluation.	**points.**[1]2 a) Staff appraisal for all staff in place: **1 point.**		Management System. The System includes annual performance contracting and staff appraisals. However, ***NO evidence*** was provided of signed staff appraisals for the FY 2018/2019. ***No evidence*** that the CGM undertakes an annual evaluation of both performance contracts and staff appraisals. **REF: CGM 012/KRA 3/3.3a.**
			b)Performance contracts developed and operationalized for CEC Members, Cos, and Directors	b) Review county Public Service Board Records for signed performance contracts, quarterly reports, and annual evaluation. below Chief Officers: **1 point**	b) Performance Contracts in place for CEC Members and Chief Officers: **1 point** Performance Contracts in place for the level	0	County Government of Meru has signed contracts that are for CEC members, Cos and Directors. The following are sampled contracts for FY 2018/2019 • The Governor and CECM Department of Legal Affairs, Public Service Management and Administration. • The Governor and CECM Department of Lands, Physical Planning, Urban Development, Housing & Public Works. • CECM for Health and the Chief Officer Department of Health. • The CECM Education, Technology, Gender, and Social Development and Chief Officer of Education and Technology. • The Chief Officer Department

[1] 2Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Water and Irrigation and Director Department of water and Irrigation. • The Chief Officer Department of Livestock Development and fisheries and Director of Veterinary Services. However, the county did not provide evidence of any quarterly and annual evaluation reports. Thus one could not determine whether they were operationalized **REF: CGM 012/KRA 3/3.3b.**
			c) service re-engineering undertaken	c) Review re-engineering reports covering at least one service	c) Service delivery processes re-engineered in counties: **1 point**	1	c) The re-engineering implemented was on strengthening the work of County Enforcement officers to enhance their performance. A report of re-engineering was provided. The components of re-engineering included the following: • Adequate Office Spaces for Enforcement Officers. • Improving the Office Environment by putting all-weather surfaces by murraming. • Working Tools for Enforcement Officers. • Training on Customer to all Enforcement Officers. • Training on Effective Communication to Enforcement Officers.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• Staff Uniform for Enforcement Officers. • Capacity Buiding Of Enforcement Officers. Training Letter dated 26th Feb 2019. CGM/PSAC/1/73/VOL.2(21) **REF: CGM 012/KRA3/3.3c**
			d) RRI undertaken	d) Review RRI Reports/evidence for a maximum of the 100-day period	d) Rapid Results Initiatives-RRIs launched/up-scaled: **1 point**	1	d)One of the RRIs was the automation of the parking system in order to increase revenue collection. The RRI was undertaken between 15th October 2018-and 20th February 2019. The RRI was undertaken within a hundred working days. **CGM 12/KRA 3/3.3d**
D	**Key Result Area 4: Civic Education and Participation** - ***A citizenry that more actively participated in county governance affairs of the society*** **Max score: 18 points**						
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a)Formation of CE units (b)Dedicated staffing and (c)Budget, (d) Programs planned, including curriculum, activities, etc. and (e) Tools and methods for CE outlined. Policies must be approved by the County Assembly	County Government Act, sec 99-100. Review relevant documentation to ascertain whether measures have been met (Approved Organogram, Appointment letters Budget line Approved annual Civic education work plan Booklets, curriculum)	**Maximum 3 points.** CEU fully established with all milestones (a)-(e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only 1 met: 1 point.	3	a)The county has established a Civic Education Unit in the Directorate of Special Programs, Governor's office. (Executive Order and Organogram availed). **REF: CGM 012/KRA 4/4.1a** b)Meru County has a designated Director for Civic Education and Public participation, Mr. Kimathi Anthony Ngari appointed on 24th January 2018- REF: CGM/GVN/

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							ST/VOL.1 /2018/(20). Other Staffs who support the Director include Mr. Eric Kiraithe, Mr. Moses Njoroge and Ms. Caroline Gakii all appointed on 15th March 2018. **REF: CGM 012/KRA 4/4.1b** c) There is a specific Budget for Civic Education activities of Kshs 11,025,000.00 in the FY 2018/2019. **REF: CGM 012/KRA 4/4.1c** d) The Civic Education Directorate has a work plan for FY 2018/2020. We note also that the county has customized civic education curriculum based on the MoDA curriculum and prepared its own *'CAPACITY BUILDING CURRICULUM'*. Other training materials used to undertake Civic Education include: • Training and Mentoring in Public Participation and Civic Education. • Civic Education Guide. • Public participation Guideline. • Participatory Budgeting Manual. • Guidelines for the Preparation of Citizens Budget. It is observed that AHADI Kenya has supported the Directorate in

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							training of Community Facilitators, and in preparation of Citizens Budget for 2018/19 – 2020/21. **REF: CGM 012/KRA 4/4.1 d** e) The county applies various methods and tools to undertake civic education. The methods include the use of public forums/barazas, structured training workshops, local FM stations. The tools used are training manuals, banners. While the CGM has a *Meru County Public Participation Act, 2014*, the County has no specific law for Civic education. We recommend therefore that the CGM amends the above Act on Public Participation to incorporate Civic Education. **REF: CGM 012/KRA 4/4.1e**
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities). Minutes/reports/attendance lists	County Government Act, sec. 100. Examples of relevant evidence include engagements with NGOs to enhance CE activities/joint initiatives on the training of citizens etc. It 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 rolled out a number of civic education interventions in the FY 2018/2019. The following are sample CE activities done: • Adolescent Sexual and Reproductive Health in Meru County held on 8th and 9th Feb 2018. • Twaweza Program Training (women Empowerment)held between 2nd October and 15th December 2018.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Initiating memos Approvals for the program Attendance lists			• PWD Sacco Launch held on 25th June 2019 (Program, Report, and List of Participants availed). The activity was approved by chief officer finance on 16th February 2019. • GAVI Health System Strengthening held on 10th May 2019. • Civic Education on Stakeholder Mapping- supported by NGO Coordination Board held on 25th July 2019. Initiating memos and approval evidence and list of attendance was availed **REF: CGM 012/KRA 4/4.2**
4.3	Counties setup institutional structures systems & process for Public Participation	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)	County Governments Act, sec 96. Review whether counties have used the communications channels described in the County Governments Act, and as elaborated in the Public Participation Guidelines and Civic Education Framework.	**Maximum 2 points.** a) Compliance: **1 point.**	1	a) The CGM has a County Communication Framework. The framework provides for use of various communication channels that include public notices and FM Radio stations. **REF: CGM 012/KRA 4/4.2**
			b) Counties have designated officers in place, and the officer is operational. Newspaper cuttings, invoices copies, copies of notices),	Review job descriptions, pay-sheets and/or other relevant records to ascertain whether the designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written,	b): Compliance: **1 point**	0	b) There is a designated officer responsible for all communication for CGM, Ms. Florence Njeri Thiangata who was appointed on 4th June 2018. However, the county did not avail evidence of reports written,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				minutes of meetings attended, etc.)			minutes of meetings attended, to show the participation or involvement of the officer in any communication activities. **REF: CGM 012/KRA 4/4.3b**
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in the previous FY before the plans were completed for on-going FY. b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP. e.g. lists of attendance have a governor, CECs, NGOs, professional bodies, etc.	PFM Act, sec 137; County Act, 91, 106 (4), Sec. 115. Review files copies of Invitations and minutes from meetings in the forums to establish that relevant forums were held. Review the list of attendances to establish that the representation requirement was met. Review materials used to structure meetings Review minutes of meetings and resulting in planning documents to identify links. Feedback reports/minutes of meetings where feedback provided to citizens	**Maximum 3 points.** All issues met (a-f): 3 points. 4-5 met: 2 points. 1-3 met: 1 point.	3	a)County Government of Meru undertook participatory planning forums on the Budget Estimates for FY 2018/2019. Reports/Minutes and List of attendees was availed for the following forums: • Minutes for the Budget Consultative Meeting held on 10th Apr 2018 with the Kisima ward Development Committee. • Minute of between Kiongo ward Development Committee and Consultative Meeting held at chief Camp Social Hall Antubetwe Kiongo on 12th Apr 2018. **Ref: CGM 012/KRA 4/4.4 a** The county held a number of public participation forums when developing the Meru County Vision 2040. The Public Forums were held in all the sub-counties with different stakeholders. **Ref: CGM 012/KRA 4/4.4 b.**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							) The stakeholders attending public forums stated above meet the requirements of PFMA (section 137) evidence list of participants included county officials, youths, PWDS, women, men, village elders, church leaders, and opinion leaders. **REF: CGM 012/KRA 4/4.4c** d) As noted earlier all public forums for preparation of Budget for FY 2018/2019 and CIDP (2018-2022) were structured as they were guided by a pre-developed schedule a day program. **REF: CGM 012/KRA 4/4.4d** e) Input from citizens on Public Forums on the Budget, CIDP and CGM Vision 2040 is captured in the reports. Samples of individual inputs to the plans are provided in the document referenced below. **REF: CGM 012/KRA 4/4.4 e** f) A validation meeting on the CIDP (2018/2019) was undertaken on 22nd March 2018. CIDP. **REF: CGM 012/KRA 4/4.4 f**
			d) Evidence that forums are structured (not just unstructured discussions) e) Evidence of input from				

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			the citizens to the plans, e.g.				
			through minutes or other documentation f) Feed-back to citizens on how proposals have been handled.				
4.5.		Citizens' feedback	Citizens feedback on the findings from the C-APR/implementation status report.	Review records of citizen engagement meetings on the findings of the C-APR. Review evidence from how the inputs from engagement meetings have been noted and have been reflected on by the county (e.g. a documented management response to citizen inputs).	**Maximum points: 1** Compliance: 1 point.	0	It is noted that the county does not undertake citizens' feedback on the findings from the C- APR Reports.
4.6		County core financial materials, budgets, plans, accounts, audit reports, and performance assessment s published and shared	Publication (on the county web- page, in addition to any other publication) of: i) County Budget Review and Outlook Paper by 1st Sept 2017 ii) Fiscal Strategy Paper shows how you raise n spend revenue ready by 28thFeb 2018 passed by the county assembly iii) Financial statements or annual budget execution report	PFM Act sec 131. County Act, sec. 91. Review county web-page to see if copies of each document are available at the time of self-assessment *(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)*	**Maximum points: 5 points** 9 documents available: 5 points 7-8documents available: 4 points 5-6 documents available: 3 points 3-4 documents available: 2 points 1-2 documents available: 1 point 0 documents available:	4	Meru Key planning and budget documents have been published on the website eight documents www.meru.go.ke • County Budget Review and Outlook Paper by1st Sept 2017 • Fiscal Strategy Paper 2018 • Financial statements or annual budget execution report • Audit reports of financial statements • Quarterly budget progress reports or other reports documenting project implementation and budget execution.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			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 awards of contracts viii) Annual Capacity & Performance Assessment results for FY 2016/17 and 2017/18 ix) County citizens' budget		0 points.		• Annual Progress Reports (C-APR) • Annual Capacity & Performance Assessment results for FY 2016/17 and 2017/18 • County Citizens Budget 2018/19-2020/21 **REF: CGM 012/KRA 4.4.6**
4.7		Publication n of bills	All bills introduced by the county assembly have been published in the national Gazette or county website, and similarly for the legislation passed within the FY 2018/2019	County Act, sec. 23. Review gazetted bills and Acts, etc. Review the county website.	**Maximum 2 points** Compliance: 2 points.	2	All bills introduced by the county assembly and Acts accented to in the FY 2018/2019 have been published in the National Gazette. The following are sample bills and Acts: • Meru County Appropriation Act, 2018. • Meru County Honors and Award Act, 2018.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• Meru County Revenue Board (Amendment) Act, 2018. • Meru County Tea Cess Bill, 2018. REF: CGM 012/KRA 4/4.7
E	**Result Area 5. Investment implementation & social and environmental performance** **Max score: 20 points. (N.B. Points breakdown will change in third ACPA, see Capacity & Performance Assessment Manual)**						
5.1	Output against the plan measures of levels of implementation	Physical targets as included in the annual development plan implement ed	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects (quarterly project reports, certificate of completion) *Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measures where the size of the projects is factored in.* If there are more than 10 projects a sample of 10 larger projects is made and weighted according to the size.	Sample min 10 larger projects from minimum 3 departments/sectors. Average implementation progress across sampled projects. If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY. Use all available documents in assessment, including: **- CoB reports,** **- Procurement progress reports,** **- Quarterly reports on projects,** **- M&E reports etc** MOV -Project Implemenation register (Completed) -Certificate of completion -Timelines	**Maximum 4 points** More than 90 % implemented: 4 points 80-90 %: 3 points 70-79%: 2 points 60-69%: 1 points Less than 60 %: 0 point. If no information is available on completion of projects: 0 points will be awarded. An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e.	4	The county has a project implementation status report which provides data of all county projects. The following projects were sampled including their completion status with the average status being 100%. • Kanyakine Cabro Paving-completion status **100%.** • Imau Cabro Offset **-** completion status **100%.** • Kiengo Nthambiro Kanjuki-completion status **-100%.** • Giyune Mujwa Mitungu completion status **-100%.** • Maua Water Supply - completion of status-100%. • Mbuju Communit Borehole-completion status -100%. • Mikinduri Sub-County Hospital Borehole -completion status 100%. • Construction of Modern Kiosks in Meru Town completion Status-100%. • Greening and Beautification of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					the overall max is 4 points)		Meru-Nanyuki Highway - completion status -100%. • Supply of Waste Bins - completion status-100%. **REF: CGM 012/KRA 3/5.1**
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within **budget** estimates (i.e. +/- 10 % of estimates). Project Completion Certificates	A sample of projects: a sample of 10 larger projects of various sizes from a minimum of 3 departments/ sectors. Review: - **budget,** - **procurement plans,** - **contract,** - **plans and cost against actual funding.** If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. **M&E reports** Compare actual costs of the completed project with original budgeted costs in the ADP/budget.	**Maximum 4 points** More than 90 % of the projects are executed within +/- 10 of budgeted costs: 4 points 80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Less than 60 %: 0 points.	4	The number of county projects implemented within +/-10% of budgeted costs in FY 2018/2109 is are all the 10 sampled projects which are (10/10=**100%** • Mwichune Market to Paved Standard- Actual Payment Kshs 6,074,576.30 Vs contract sum Ksh 6,094,340.00 = **99.67%** Therefore variance is **(100%-99.67%) =-0.33%.** • Maua Auki-Kinyanya Road Kiego -Actual payment Kshs 3,685,625.00 Vs Contract sum Kshs 3,687,396.63=**99.95%.** Therefore variance is **(100%-99.95%) =-0.05%.** • Installation of floodlights at Gatabune By-Pass and Gachanka Mck Markets Actual Payment 582,251.10 Vs Contract sum Ksh 584,598.00=**99.60%.** Therefore variance is **(100%-99.60%) =-0.40%.** • Gravelling Works in Abogeta Eastward Actual Payment Kshs 927,180.00 Vs Contract Sum

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				MOV – - Bill of Quantities - Payment schedules - Completion certificates			Kshs 933,895.00=**99.28%.** Therefore variance is **(100%-99.28%) =-0.72%.** • Road Opening Works in Mitungu Ward Actual Payment Kshs 1,675,987.30 Vs Contract Sum Kshs 1,714,987.00=**97.73%.** Therefore variance is **(100%-97.72%) =-2.28%.** • MailiSiba Community Borehole- Actual Payment Kshs 5,501,616.00 Vs Contract Sum Kshs 5,501,616.00=**100%.** Therefore variance is **(100%-100% = 0%.** • Kiorimba AP Camp Borehole- Actual Payment Kshs 4,596,422.00 Vs Contract sum Kshs 4,596,422.00=**100%.** Therefore variance is **(100%-100%) = 0%.** • Lairuru comm.borehole- Actual Payment Kshs 5,369,957.00 Vs Contract Sum Kshs 5,369,957.00=**100%.** Therefore variance is **(100%-100%) = 0%.** • Kithiraku Primary School Phase 2- Actual Payment Kshs 4,665,603.00 Vs Contract Sum Kshs 4,665,603.00=**100%.** Therefore variance is **(100%-100% = 0%.**

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• Rugene Water Project - Actual payment Kshs 5,329,659.20 Vs Contract Sum Kshs 5,378,000.00=**99.10%.** Therefore variance is **(100%-99.10%) = -0.90%.** **REF: CGS 012/KRA 5/5.2**
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actual) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with an actual maintenance budget allocations (sample of min. 5 larger projects).	Review budget and quarterly budget execution reports as well as financial statements. Randomly sample 5 larger projects, which have been completed 2-3 years ago.	**Maximum 4 points** 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 4 points	4	The maintenance cost in the budget for FY 2018/2019 for completed projects undertaken for 5 sampled projects was availed. All five projects have a maintenance budget of more than 5% in the budget of FY 2018/2019. • Upgrading of Market Looproads to Paving Standards (Mitunguu, Keria,Kariene, Gatimbi, Ntugi, Karama, Kangeta, Laare, Mutuati, Maua, Kieng) Capital Cost Kshs 83,000,000 Vs Maintainance Budget Kshs 30,000,000.00. Hence maintenance budget compared with capital cost is (Kshs30,000,000.00 / Kshs 83,000,00)*100 =**36.14%.** • Floodlights Works in Kioland Kiguchwa Market – Capital Cost Kshs 920,552.00, Maintainance budget Kshs 200,000.00. Hence

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							maintenance budget compared with capital cost is (Kshs 200,000.00 / Kshs 920,552.00)*100 = **21.72%.** • Installation of Floodlights (Kaliene, Nkando and Rubiri Markets Capital Cost Kshs 1,437,915.00, Maintenace Budget Kshs 200,000.00. Hence maintenance budget compared with caital cost is (Kshs 200,000.00 / Kshs 1,437,915.00)*100 = **13.91%.** • Upgrading of Market Infrastructure - Capital Cost Kshs 19,350,000.0,, maintainace budget Kshs 20,000,000.000. Hence maintenance budget compared with capital cost is (Kshs 20,000,000.00 / Kshs 19,350.000.00)*100 = **103%** • Dumpsite (Muungu,Nkunga,Murera- Capital Cost Ksh 9,000,000.00; Maintainace budget Kshs 9,000,000.00. Hence maintenance budget compared with caital cost is (Kshs 9,000,000.00/ Kshs 9,000,000.00)*100 = **100%.** • Development and Construction of Modern Kiosks- Capital Cost Kshs

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							30,000,000.00: Maintainace budget Kshs 20,000,000.00. Hence maintenance budget compared with capital cost is (Kshs 20,000,000.00/ Kshs 30,000,000.00)*100 = **66%.** **REF: CGS 12/KRA 5/5.3**
			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.	More than 5 % but only 3-4 of the projects are catered for 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for 1 point.			
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social **Audits/reports** for **EIA /EMP** related investments.	Sample 10 projects and ascertain whether **environmental/social audit reports** have been produced.	**Maximum points: 4 points** Above 90 % of sample done in accordance with the framework for all projects: 4 points 80-89 % of projects: 3 points 70-79 % of projects: 2 points 60 – 69 % of projects: 1 point Below 59%: 0 points	4	The county developed environmental and social audit reports. The following are the **environmental/social audit reports** that were availed: • 1.NEMA/EA/MRU/5/2/637- Environmental & Social Audit Report for Timau Hospital, Timau Ward, Buuri Sub-County. • 2.NEMA/EA/MRU/5/2/635- Environmental & Social Audit Report for Timau Borehole located at Timau District Commissioner's Office Compound, Buuri Sub-county. • 3.NEMA/EA/MRU/5/2/639-

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Environmental & Social Audit for Subuiga Dispensary, Buuri Sub-County. • 4.NEMA/MRU/5/2/636- Environmental & Social Audit Report for Maritati Borehole located at Gusishi village, Kisima Ward, Maritati Location, Buuri-West Sub-County. • 5.NEMA/EA/MRU/5/2/631- Environmental & Social Audit Report for Kambakia Borehole located at Kambakia Village, Meru Municipality, Imenti North Sub-County. • 6.NEMA/EA/MRU/5/2/632- Environmental Audit Report for Nkubu Borehole located at Nkubu Market, Imenti South Sub-County. • 7.NEMA/EA/MRU./5/2/634- Environmental & Social Audit Report for Nchiru Police Station Borehole located at Nkunene Sub-Location, Nkomo Location, Nkomo Ward, Tigania West Sub-County. • 8.NEMA/EA/MRU/5/2/630- Environmental & Social Audit Report for Kanyakine Market, Imenti South Sub-County. • 9.NEMA/EA/MRU/5/2/638- Environmental & Social Audit for Katheri Market, Imenti

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							South-Sub County. • 10.NEMA/MRU/5/2/633- Environmental & Social for Mariati Livestock Market, Buuri Sub-County. **REF: CGM 012/KRA 5/5.4**
5.5	EIA /EMP procedures	EIA/EMP procedure s 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 investment **contracts** contain **ESMP implementation provisions** (counties are expected to ensure their works contracts for which ESIAs /ESMPs **have been prepared and approved safeguards provisions form part of the contract.**	Sample 5-10 projects MoV • EIA Registers of projects showing status. • EIA Reports • ESMP/EMP/SMP • RAP Reports • EIA licenses or exemption letters.	**Maximum points: 4 points** Above 90 % of sample done in accordance with the framework for all projects: 4 points 80-89 % of projects: 3 point 70-79 % of projects: 2 points 60 – 69 % of projects: 1 point Below 59%: 0 points	4	County Government of Meru undertook comprehensive EIA for County Projects in line with the Guidelines in EMCA Act 2015. Evidence of EIAs and EMPs were provided for the following five (5) sampled projects. These include EIA register, EIA reports, and ESMPs. • 1.NEMA/PR/5/2/1620- EIA Report for Proposed Mbuju Community Borehole Located within Kithima Village, Buuri Sub-location, Kisima Ward in Buuri Sub-County. • 2.NEMA/PR/MRU/5/2/1643- EIA Proposed Upgrading of Gakoromone Market and Makutano Fresh Produce Market, Meru Town, Imenti North Sub-County. • 3.NEMA/PR/MRY/5/2/1644- EIA Report for Proposed Upgrading and Walkways, Tom Mboya Street, CMC-Gakoromone Road, Rehabilitation of Kanyuru River and Landscaping of Njuri Ncheke Street, Meru Town, Imenti North Sub-County.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							• 4.NEMA/PR/5/2/14445- EIA Report for Proposed Minduri Sub-County Hospital Borehole, Mikinduri Village, Anjuki Sub-Location, Mikinduri Ward, Tigania East Sub-County. • 5.NEMA/PR/MRU/5/2/154- EIA Report for Proposed Tree Planting Project, Meru-Nanyuki Highway. **REF: CGM 012/KRA 5/5.5**
					Total Maximum Score: 100 points.	85	

5.0 ASSESSMENT OF DEVELOPMENT PROJECTS VISITED

The team of consultants visited a number of projects initiated by the County Government of Meru and below is a narrative of the projects visited:-

1. Upgrading of Gakoromone and Makutano Fresh Produce Markets

Introduction

Trade is one of the focal points that promote economic growth. Open trade specifically, benefits the low-income households and provides employment opportunities to a vast population. In an effort to spur the economic conditions of the people and improve efficiency in trade, the Meru county government has embarked on projects that promote trade among the people of Meru.

Following the need to facilitate enhanced trading, the county government of Meru sought to embark on the upgrading of the Makutano and Gakoromone fresh market produce project. The Makutano fresh market produce project is ongoing while the Gakoromone one has completed.

Costing

The total cost of the Gakoromone and Makutano fresh market produce project was approximately Ksh. 56 million. This was used in the paving of cabros and the ongoing upgrading of Makutano market.

Benefits

The new fresh market produce project has the following benefits

- The project has improved the accessibility of the Gakoromone market from its muddy state to pavements.
- The sanitary conditions of the Gakoromone market have improved following the upgrading of the fresh market produce.
- Has improved trading in the market; hence, the economic status of Meru county
- The economic status of direct beneficiaries and residents of the area has improved.
- Improved the aesthetic value of the market
- Increased market for local produce serving up to 1000 direct beneficiaries i.e small scale traders and supported approximately 200,000 large scale traders from surrounding regions e.g Laikipia
- The project has created more space for traders hence more employment opportunities for women, youth and PLWDs.

Sustainability

To achieve a sustainable global economy, sustainability reporting is a vital aspect. The reporting aspect helps in accountability aspects, which enhances trust among shareholders and helps in building a cohesive society. In this light, the county government of Meru has put forward several aspects to help in boosting the sustainability of the fresh market produce project.

For sustainability purposes, the county government of Meru has deployed cleaners and enforcement officers to maintain law and order in the market. A governance committee has also been set up to further ensure proper market maintenance. The committee is

made up of 9-12 members elected by the market traders. It comprises of youths, women, and persons living with disabilities to ensure inclusivity for all. A dedicated truck for garbage collection also exists, which caters for solid waste management. For future sustainability efforts, the county government has proposed to have a budget that includes money for the maintenance of the project (e.g. covering of drainages).

A grievance redress committee, which is a part of the project management committee also helps in addressing sustainability issues of the project. The committee is constituted with the core mandate of handling grievances, incidences, and accidents arising within the market.

2. Greening and Beautification of Meru Nanyuki Highway

Introduction

The Department of Environment, Natural Resources, and Climate change aim to ensure environment conservation, restoration and forest ecosystem management. To ensure this, the department developed the Towns/Urban Beautification initiative which involved the planting of trees._The initiative has resulted in the planting of approximately 20,000 trees covering over 40 Kms from Kirachene to Uhuru flowers along the Meru – Nanyuki Highway.

Costings

Planting tree seedlings along the highway was divided into two phases. Phase one estimated cost is Kshs. 7,000,000.00. This catered for procurement of tree seedlings, panting of trees, protection of the tree seedlings (3 wooden pieces and a net) and payment of labor.

Benefits

Anticipated benefits of the initiative include the increase of tree cover, enhanced beauty of Meru Town and Meru County, increase in urban forestry, and demarcation of road between Kenya National Highway Authorities (KENHA) and the Community Lands.

Sustainability

Sustainability measures employed to ensure highway beautification include employment of 2 enforcement officers to patrol the highway to ensure that the citizens do not tamper with the planted trees and bringing on board the local community to ensure that the tree seedlings are well cared and protected. The Directorate of Environment, natural resources, and climate change ensure that the tree seedlings are watered when it's sunny.

3. Modern Kiosks in Gitimbine and Makutano

Introduction

The continued growth of urban centers and market centers coupled with the population explosion in Meru County has led to an increased demand for more and better market facilities. To address this issue, the County Government of Meru embarked on the initiative to construct Modern Market kiosks to give them a better small business environment and also in an attempt to increase revenue collection and regulated trade. The initiative has resulted in the construction and operationalization of 64 Modern kiosks. Out of these, 52 kiosks were constructed within Meru Town and Gitimbine while 12 have been constructed in Makutano – Meru.

Costings

Construction of the Modern market kiosks estimated cost is Kshs 18,337,280. The amount was used to cater for the fabrication and construction of the modern kiosks.

Benefits

Construction of the Modern Kiosks was made in effort to enhance revenue collection and creation of a better environment for traders and clients.
Anticipated benefits of the initiative were for modern kiosks to act as incubation centers to SMEs, job creation and regulated trade within the County

Sustainability

Sustainability measures employed for the modern kiosks included;

- **In-depth scrutiny of applicants.** On noting that the kiosks are ideal for specific businesses, the constant review is done to ensure that the kiosks are allocated to most deserving customers. This is done to ensure regulation on the type of business, 70% allocations to Youth, 10% to PWDs and 10% others.
- **Payment of Kshs 10,000 Deposits by Applicants:** To ensure that successful applicants of the kiosks had complete ownership and maintenance of the Kiosks, applicants paid Ksh 10,000 each as a deposit. This was done in order for the applicants to protect and look after their kiosks.
- **Market Development Committees** have been formed in all Meru market centres to oversee allocations and general management of the Modern kiosks. This will sustain the operations of the Kiosks. Other functions of the existing MDCs include general management of the affairs of a market in conjunction with Ward Administrator or with his or her nominee; promote orderly and conducive environment for trading; promote good environmental practices and beautification of the market; ensure the general cleanliness of the market; propose to the County Government ways of allocating stalls/spaces to traders; reporting to the County Government defects in buildings or public works requiring repairs or maintenance; representation of market traders in county; assist the County Government in undertaking market upgrading works; protect the public property within the market; ad assist the Government in maintenance of security and order in the market.

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

6.1 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 6.1 to 6.4.

6.2 PMs

KRA 1: Public Finance Management

- The CGM CBROP was approved by the County Assembly on 15th November 2018, which is outside the stipulated timelines (15th October) by PFM Act.
- No evidence was provided that 4 quarterly audit reports 2018/19 were developed or submitted in the FY 2018/19.

KRA 2: Planning and Monitoring & Evaluation

- The total costing of the ADP compared with the approved budget of 10 projects was not provided.

KRA 3: Human Resource.

- NO evidence was provided of signed staff appraisal for the FY 2018/2019.
- NO evidence that the CGM undertakes an annual evaluation of both performance contracts and staff appraisals.

KRA 4: Civic Educations and Participation

- CGM does not undertake citizens' feedback on the findings from the C- APR Reports.

7.0 OVERVIEW OF THE WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	• The CGM CBROP was approved by the County Assembly on 15th November 2018, which is outside the stipulated timelines (15th October) by PFM Act. • No evidence was provided that 4 quarterly audit reports 2018/19 were developed or submitted in the FY 2018/19.
KRA 2	Planning &M&E	• The total costing of the ADP compared with the approved budget of 10 projects was not provided
KRA 3	Human Resource Management	• No evidence was provided of signed staff appraisal for the FY 2018/2019. • No evidence that the CGM undertakes any annual evaluation of both performance contracts and staff appraisals.
KRA 4	Civic Education	• CGM does not undertake citizens feedback on the findings from the C- APR Reports.
KRA 5	Investment implementation & social and environmental performance	• No major weaknesses

8.0 TREND ANALYSIS

8.1 Comparative Analysis of ACPA 2017/18 And 2018/19

The outcome of the assessment can be summarized as follows:

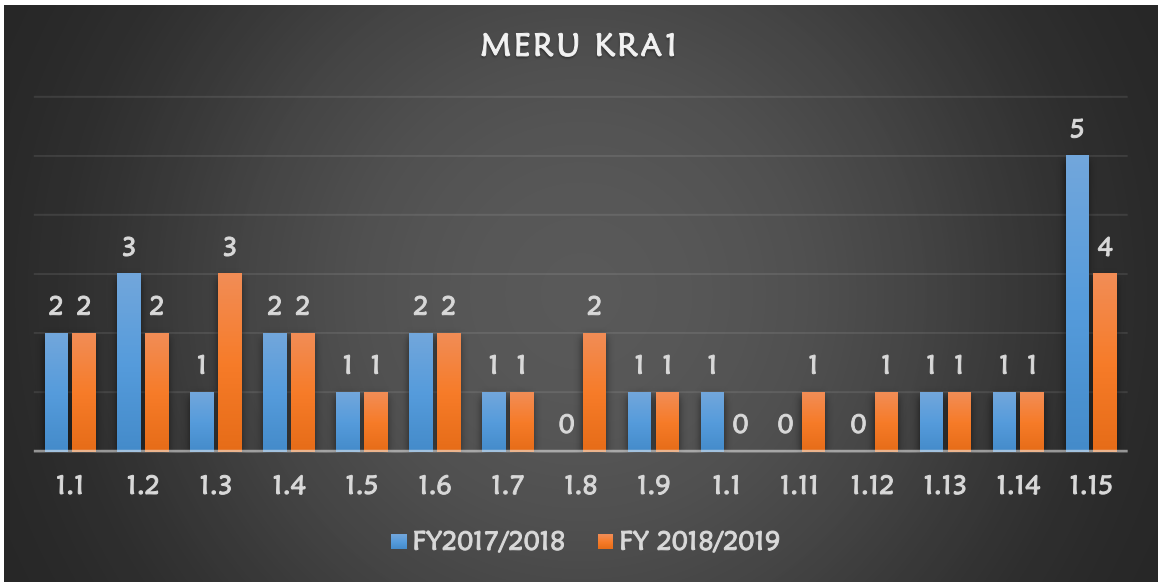
MERU COUNTY GOVERNMENT TREND ANALYSIS				
	SUB ITEMS	FY2017/2018	FY 2018/2019	Variance
KRA 1	1.1	2	2	0
	1.2	3	2	-1
	1.3	1	3	2
	1.4	2	2	0
	1.5	1	1	0
	1.6	2	2	0
	1.7	1	1	0
	1.8	0	2	2
	1.9	1	1	0
	1.10	1	0	1
	1.11	0	1	1
	1.12	0	1	1
	1.13	1	1	0
	1.14	1	1	0
	1.15	5	4	1
Sub Total KRA 1		20	24	7
KRA 2	2.1	2	3	1
	2.2	1	1	0
	2.3	3	3	0
	2.4	4	4	0
	2.5	2	0	-1
	2.6	3	5	2
	2.7	1	1	0
	2.8	1	1	0
Sub Total KRA 2		17	18	1
KRA 3	3.1	0	2	2

MERU COUNTY GOVERNMENT TREND ANALYSIS				
	SUB ITEMS	FY2017/2018	FY 2018/2019	Variance
	3.2	4	4	0
	3.3	3	2	-1
Sub Total KRA 3		7	8	1
KRA 4	4.1	3	3	0
	4.2	0	2	2
	4.3	2	1	-1
	4.4	3	3	0
	4.5	1	0	-1
	4.6	2	4	3
	4.7	2	2	0
Sub Total KRA 4		13	15	3
KRA 5	5.1	6	4	-2
	5.2	5	4	-1
	5.3	4	4	0
	5.4	1	4	3
	5.5	2	4	2
Sub Total KRA 5		18	20	2
TOTAL		75	85	10

PERFORMANCE PER KEY RESULT AREA

KEY RESULT AREA 1 FINANCIAL MANAGEMENT

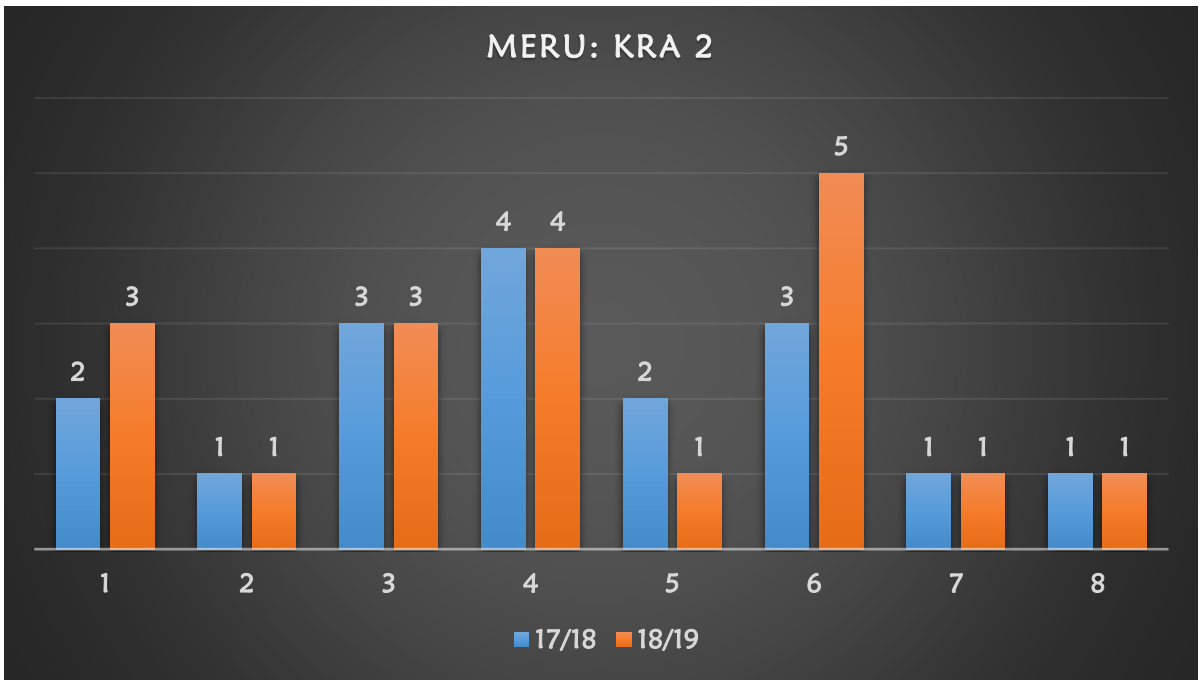
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs for KRA 1.



The county Government of Meru had an improvement in kra 1 with a total of 4 points from 20 to 24 points FY 2018/2019 compared to 2017/2018. A notable reduction is KRA; 1.2 by 1 point, 1.15 by 1 point. However, there was a notable increase in 1.3 and 1.8 by 2 and 3 points in that order respectively.

KEY RESULT AREA 2 PLANNING, MONITORING AND EVALUATION

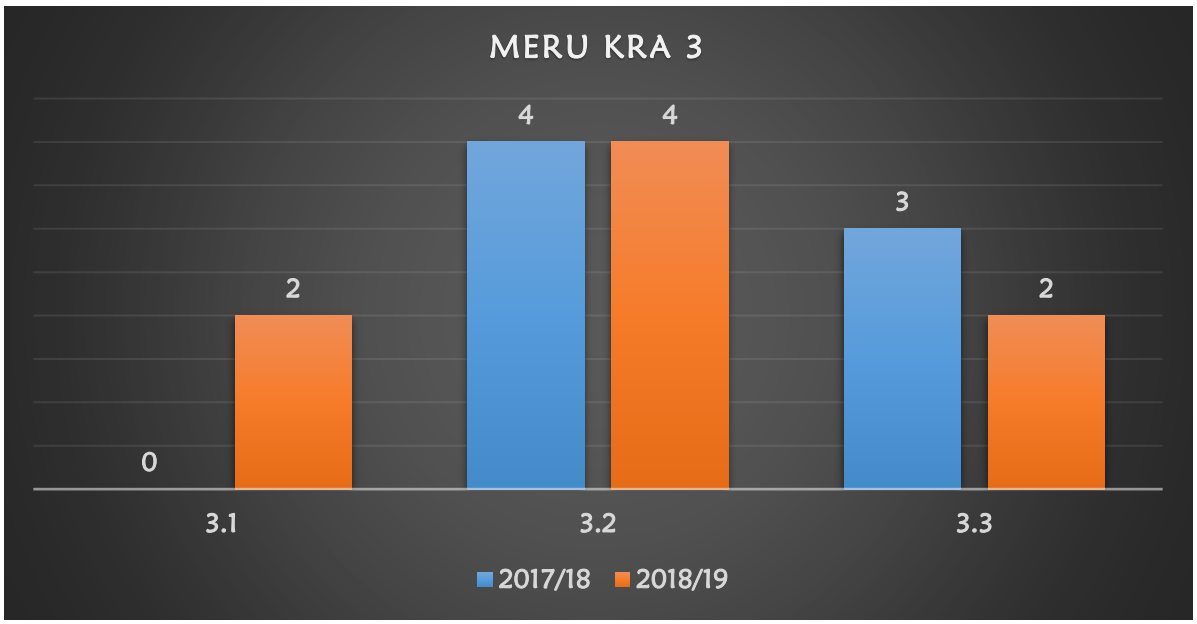
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs for KRA 2.



In KRA 2 most of the indicators maintained the scores only indicator 2.5 had a reduction of one point in the FY 2018/2019 compared to 2017/2018.

KEY RESULT AREA 3 HUMAN RESOURCES MANAGEMENT

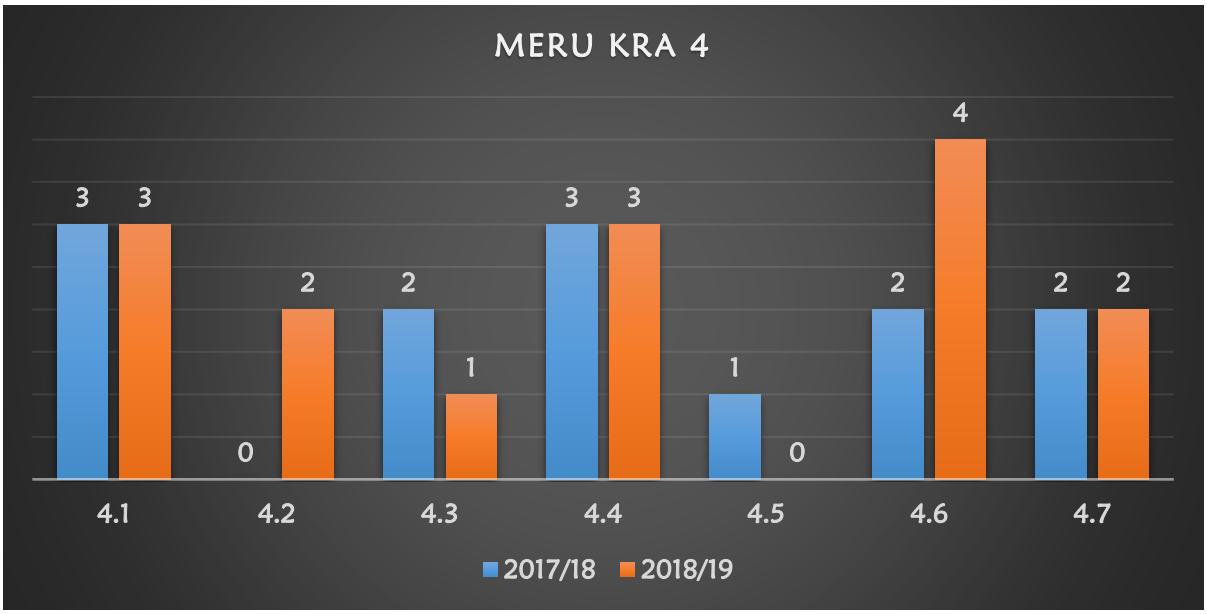
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA3,



Meru county dropped by 2 points in 3.1 of two points and also a reduction of one point to 2 in 3.3 in the FY 2018/2019 compared to 2017/2018. Indicator 3.2 maintained its scores of 4.

KEY RESULT AREA 4 CIVIC EDUCATIONS AND PUBLIC PARTICIPATION

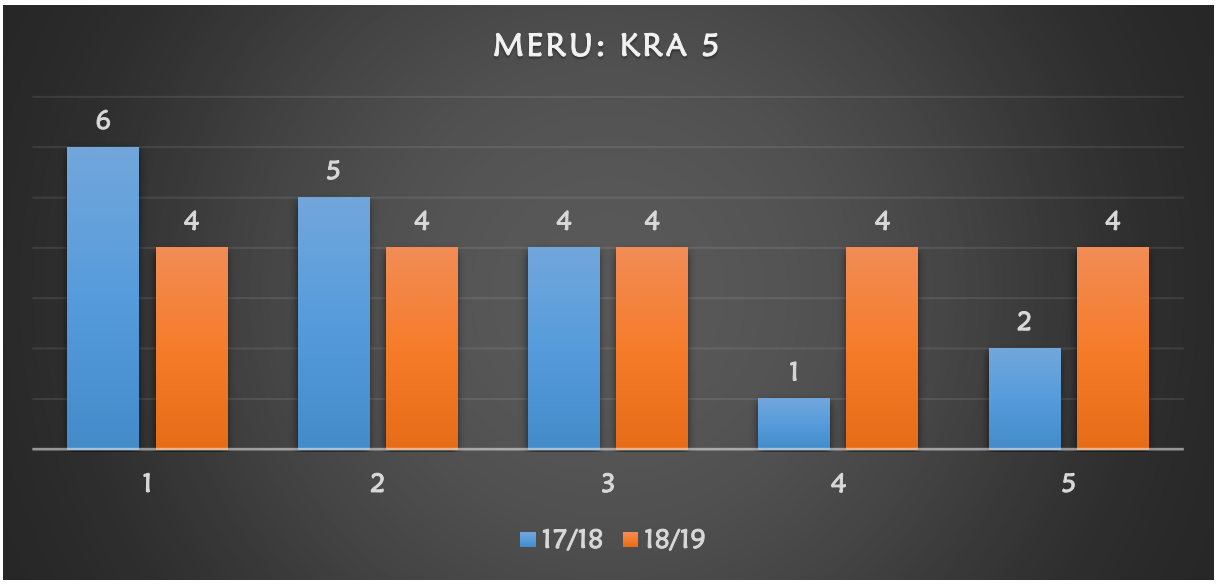
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA 4,



In KRA 4 there was a great improvement in indicators 4.2 and 4.6 for FY 2018/2019 where the gained five points. There was a reduction of two points from indicators 4.3 and 4.5 in FY 2018/2019 compared to 2017/2018. However, most of the indicators maintained the scores.

KEY RESULT AREA 5 INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

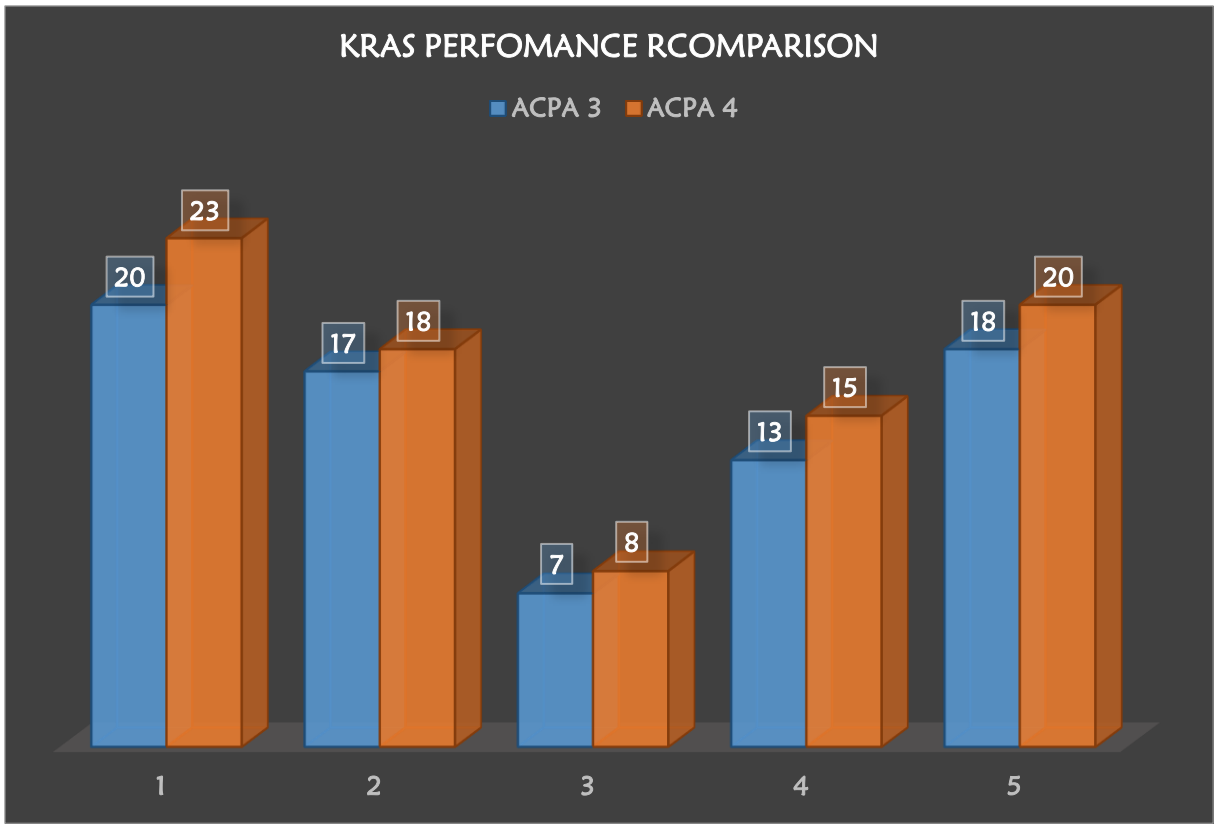
Below is a graph illustrating the scores and the individual variances of each individual Sub KRAs in KRA5,



Great improvement in KRA 5.4 which improved with three points and 5.5 improved with two points. However, there was a reduction in 5.1 reduced with two points and 5.1 reduced with one point in FY 2018/2019 compared to 2017/2018. Indicator 5.3 maintained its scores.

Comparative Analysis of ACPA 2017/18 And 2018/19

The below graph illustrates the County Government of Meru performed performance in the FY 2018/2019 ACPA and 2017/2018 ACPA. In FY 2018/2019 ACPA the county scored 86%, while in FY 2017/2018 it achieved 75%. In KRA 1 the county performance improved by 3 points with a score of 27 points in FY 2018/2019 compared to 20 points in FY 2017/2018 ACPA, KRA 2 similarly had an upward trend with a score of 19 points FY 2018/2019 compared with a score of 17 points in FY 2017/2019 ACPA, an increase of 2 points; In KRA 3, the county score 8 points in FY 2018/2019 ACPA compared with 7 in the FY 2017/2018 ACPA. In KRA 4, the county had a score of 15 points in 2018/2019 compared to 13 points in 2017/2018 ACPA, an increase of 2 points and KRA 5 maintained a maximum 20 in 2018/2019 ACPA compared with 18% in 2017/2018 ACPA, an increase of 6%. In that order respectively.


KRAS PERFOMANCE RCOMPARISON
ACPA 3
ACPA 4
20
23
17
18
7
8
13
15
18
20
1
2
3
4
5

9.0 RECOMMENDATIONS

The County Government of Meru performed very well in the two years 2017/2018 ACPA and 2018/2019 ACPA.

1. We recommend that the CGM total costing of projects in the ADP should be done in such a way that the variance with budget allocation compared to the ADP for projects is within a reasonable margin of 5%.
2. The County Government of Meru should develop and submit to the management 4 quarterly audit reports annually.
3. The County Government should also ensure a regular annual preparation and signed staff appraisal and subsequent development of any semi-annual and annual evaluation of both performance contracts and staff appraisals.
4. Since CGM did not undertake Citizen's feedback on C-APR in FY/2018/2019, the County Government should put in place a mechanism for ensuring citizens' feedback on C-APR regularly for ownership and buy-in of county activities by the citizens.
5. The County Government should also develop and implement comprehensive documentation, analysis report framework.

10.0 LIST OF PARTICIPANTS

NAME	DESIGNATION	EMAIL/PHONE NUMBER
H,E Titus Ntuchiu	Deputy Governor	tituchiu@gmail.com
Mr. Gideon Kimathi	Chief Staff/Ag. Co Public Service and Administration	Gkmo17@gmail.com
Mr. Kenneth Ruteere	KDSP Focal Person	kruteere@gmail.com
Mr. Douglas Kubia	Director of Accounting	dkobiad@gmail.com
Mr. Patrick Kigurda	Director of Monitoring& Evaluation	patokins@yahoo.com
Mr. Tonny Kirima	Director Sub County Co-ordination	Tonykirima95@gmail.com
Mr. Crispus Mutoni	Director Internal Audit	chrismuthusi@yahoo.com
Mr. Kimathi Ngari	Director Public Participation &Civic Education	msimbokim@gmail.com
Mr. Samuel Murithi	Director of HR & PA	murithisa@gmail.com
Mr. Kinoti Minebia	Chief Officer Environment, Natural Resources	kinotilawrence@gmail.com
Mr. Kencos Mutuma	Researcher County Assembly	kencos@gmail.com
Ms. Joyce Kagwiria	Environmental Officer	Jkagwiria.jk@gmail.com
Ms Lenah N. Kiambi	Senior Administration EMO	nkirotesam@gmail.com
Ms. Winfred Kagwiria	Principal Gender &Social Development Officer	Wkagwiria28@gmail.com
Ms. Charles Mwenda	Director Budget	kaibichalu@yahoo.com
Ms. Priscilla Nduru	Human resource Officer	princilla.makena@gmail.com
Mr. Martin Mutai	Procurement	mmutai@gmail.com
Mr. Antony Mwirigi	LA.PSM $A	Mwirichia12mutuma@gmail.com
Ms. Mercy Mule	Human Resource Officer	Mercymule@gmail.com
Mr.Benard Mugambi	Researcher Officer	Mugabik2003@gmail.com
Caroline Kathambi	Procurement Officer	carolkathambi@gmail.com
Mr.Lenny Mbai	Statistician	lennymbae@gmail.com

11.0 APPENDICES

11.1 APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF ENTRY MEETING FOR ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) COUNTY GOVERNMENT OF MERU (CGM) HELD AT MERU COUNTY GOVERNORS BOARDROOM ON 11TH OCTOBER 2019, AS FROM 9.55 AM TO 10.58 AM

COUNTY TEAM:

NAME	DESIGNATION
1. H,E Titus Ntuchiu	Deputy Governor
2. Mr. Gideon Kimathi	Chief Staff/Ag. Co Public Service and Administration
3. Mr. Kenneth Ruteere	KDSP Focal Person
4. Mr. Douglas Kubia	Director of Account
5. Mr. Patrick Kigurda	Director Monitoring& Evaluation
6. Mr. Tonny Kirima	Director Sub County Co-ordination
7. Mr. Crispus Mutoni	Director Internal Audit
8. Mr. Kimathi Ngari	Director Public Participation &Civic Education
9. Mr. Samuel Murithi	Director HR & PA
10. Mr. Kinoti Minebia	Chief Officer Environment, Natural Resources
11. Mr. Kencos Mutuma	Researcher County Assembly
12. Ms. Kagwiria Joyce	Environmental Officer
13. Ms. Lenah N.Kiambi	Senior Administration EMO
14. Ms. Winfred Kagwiria	Principal Gender &Social Development Officer
15. Ms. Charles Mwenda	Director Budget

AGENDA

1. Introduction & Opening Remarks
2. Brief on ACPA expectation
3. Adjournment

MIN: 01/11/10/2019: INTRODUCTION AND OPENING REMARKS

The meeting started at 9.55 with Mr. Gideon Kimathi- Chief of Staff Chairing. Mr. Patrick Kigunda- Director M&E gave a word of prayer. Mr. Gideon Kimathi asked county officials and PMS Team to make a quick introduction.

Mr. Kimathi said that the County Government of Meru is ready and was very prepared to do the exercise. He added that the top leadership of the county had given the KDSP Assessment first priority as it helps in capacity building and performance improvement. He promised full support of the county leadership and urged county officials to cooperate with the assessment team to ensure that relevant evidence is provided.

On his part, Mr. Kenneth Ruteere, KDSP County Focal Person once more said he was happy that the 2018/2019 KDSP/ACPA exercise is finally here and wished the assessors a good stay in Meru. He added that the KDSP is a key element for capacity building for the county of Meru the capacity building grants that the county had received in past had enhanced the performance of the county in service delivery.

Mr. Kencos Mutuma, Research Officer County Assembly appreciated the Prestige Management Team for the good relationship with the county executive. Mr. Mutuma affirmed that county officials will pool together to ensure compliance with what is needed for the exercise.

Mr. Patrick Kingunda, Director M&E, emphasized the need for all the county officials to work as a team for the success of the entire exercise. He appealed to all departmental focal heads to produce relevant evidence for each MPC and each KRA. He notes that the county leadership expects a better performance from the 2017/2018 ACPA. He highlighted the 2019 ACPA objectives noting that the county has prepared well for this assessment.

MIN: 02/11/10/2019: BRIEF ON ACPA EXPECTATIONS

The Chief of Staff welcomed Mr. Thomas Kirongo, Team Leader PMS, who thanked the top county leadership for the warm welcome accorded to the PMS team. He noted the assurance of cooperation and support by all county officials.

Mr. Kirongo took the members through the three-day program and the expectations of each area of assessment. The Areas of assessment are:

- Minimum Access Conditions (MAC)- This area is waived for all counties
- Minimum Performance Conditions (MPCs)- These MPCs are numbers 1 to 9. MPC 1 is also waived as this refers to MACs.
- Key Result Areas (KRAs) 1 to 5. The KRAs are important for the level II grant.

Mr. Kirongo urged the county officials to avail documentation of evidence as per the 2018/2019 ACPA Tool, which had been shared with county officials by MODA. He also stressed that this was an assessment and not an audit and therefore an opportunity to learn from the exercise. Mr. Kirongo requested the county leaders and officials to participate in the debriefing meeting to be held on the third day.

MIN: 03/11/10/2019: CONCLUSION & ADJOURNMENT

H.E Deputy Governor Titus Ntuchiu affirmed once more the county's leadership support of the KDSP/ACPA. He said that his office was committed to providing the necessary support for the success of the assessment.

There being no other business the meeting was adjourned at 10.58.am.

Minutes Prepared by:

1. **Name:** Ms. Jorgina Muia – Assessor, PMS

   Signature: _____

   Date: _____

Minutes Confirmed by:

2. **Name:** Thomas Kirongo– Team Leader, PMS

   Signature: _____

   Date: _____

3. **Name:** Mr. Kenneth Ruteere– County KDSP Focal Person

   Signature: _____

   Date: _____

11.2 APPENDIX 2: MEETING MINUTES EXIT

MINUTES OF THE EXIT MEETING FOR ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT (ACPA) HELD AT MERU COUNTY GOVERNORS BOARDROOM 15TH OCTOBER 2019, FROM 3:55 PM TO 4:30 PM

COUNTY TEAM:

NAME	DESIGNATION
1. Mr. Rufas Miriti	County Secretary
2. Mr. Kenneth Ruteere	KDSP Focal Person
3. Mr. Douglas Kubia	Director of Account
4. Mr. Patrick Kigunda	Director Monitoring& Evaluation
5. Mr. Tonny Kirima	Director Sub county Co-ordination
6. Mr. Crispus Mutoni	Director Internal Audit
7. Mr. Kimathi Ngari	Director of Public Participation & Civic Education
8. Mr. Samuel Murithi	Director HR & PA
9. Mr. Kinoti Minebia	Chief Officer Environment, Natural Resources
10. Mr. Kencos Mutuma	Researcher County Assembly
11. Ms. Joyce Kagwiria	Environmental Officer
12. Ms. Lenah N.Kiambi	Senior Administration EMO
13. Ms. Winfred Kagwiria	Principal Gender &Social Development Officer

PRESTIGE MANAGEMENT SOLUTIONS TEAM

2. Mr. Thomas Kirongo	Team Leader
3. Ms. Mary Amukoya	Assessor
4. Ms. Jorgina Muia	Assessor

AGENDA

1. Preliminary
2. Recap of Assessment Outputs
3. Responses by County Officials
4. Conclusion & Adjournment

MIN: 01/15/10/2019: PRELIMINARY

The meeting was kicked off at 3:55 pm chaired by the County Secretary Mr. Rufus Miriti. Prayers were done by Mr. Patrick Kigunda Director Monitoring and Evaluation. The County Secretary Mr. Miriti Rufas requested all the county officials to make quick round introductions for the benefit of those who were not in the entry meeting. Mr. Miriti Rufas also requested Mr. Thomas Kirongo to introduce the PMS team of Assessors.

Mr. Rufus Miriti, County Secretary thanked county officials for the cooperation throughout the exercise. He observed that this year's assessment was very interactive as the assessors and the county officials worked closely together.

Mr. Patrick Kigunda, Director M&E said he appreciated the assessors for their hard work, friendly interaction and guidance during the assessment period. He also gave his gratitude to all county officials for their hard work of ensuring the relevant evidence was availed. He said he hoped for the best results by the county.

MIN: 02/15/10/2019: RECAP OF ASSESSMENT OUTPUTS

Mr. Thomas Kirongo, Leader Assessment Team, was requested by the Chairman to present an overview of the Meru 2019 ACPA outputs.

I. MAC (Minimum Access Conditions)

- Waived

II. MPC (Minimum Performance Conditions)

- MPC 1- Compliance with MACs- **Waived for all Counties**
- MPC 2- Submission of 2018/2019 FS to CA, CoB, CRA- **MET**
- MPC 3- Audit Opinion – **MET**
- MPC 4- Annual Planning Documents- **MET**
- MPC 5- Adherence to GRANT 2 Investment guideline- **MET**
- MPC 6- Consolidated Procurement Plan for 2018/2019 – **MET**
- MPC 7- Core Staff **MET**
    - Procurement Officer
    - *Monitoring and Evaluation officer*
    - *Accountant*
    - *Environmental officer*
    - *Social Safeguards Officer*
- MPC 8- Environmental and Social Safeguard System- **MET**
- MPC 9- Citizens Complaints system- **MET**

III. KEY RESULT AREAS (KRAs 1-5)

KRA 1: PUBLIC FINANCE MANAGEMENT

- Only a copy of minutes of Audit Committee and no evidence that audit issues raised in audit report discussed.
- Inadequate documentation and record-keeping management

KRA 2: PLANNING AND M&E

- CBROP approved outside the ACPA Tool Timeline

KRA3: HRM

- Inadequate documentation and record-keeping management

KRA 4: CIVIC EDUCATION AND PUBLIC PARTICIPATION

- No specific communication framework within the CE&PP for guiding communication on public participation.
- Inadequate documentation and record-keeping management

KRA 5: INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

- The CGM does not prepare Annual Environmental and Social Audit, hence no Audit Reports
- Inadequate documentation and record-keeping management

IV. RECOMMENDATIONS:

- Ensure that minute of Audit Committee include deliberations on audit issues raised in audit report.
- Ensure adherence to proper financial documentation and reporting to reduce Audit Queries.
- Need to institute a communication protocol for Civic Education and Public Participation.
- Ensure that the CGM puts in place efficient documentation (including record keeping) and reporting system

MIN: 03/15/10/2019: RESPONSES FROM COUNTY_OFFICIALS

The County Secretary gave all the county officials a chance to give their responses. The Chief officer Finance, Economic Planning & ICT Mr. Joseph Chabari said that he had been following the whole exercise although he was away. He added that the pressure had risen at some point but after hearing the PMS remarks at least went down and they hope for excellent results and report.

MIN: 4/15/10/2019: CLOSING REMARKS

The Chairman, Mr. Miriti Rufus thanked the PMS consultants and all the KRA focal persons for a seamless exercise. He said that the exercise was a success. He added that such an exercise should not be for a short time only but since we have a shared purpose of delivering services to the citizens, then we need to therefore to complement each other.

There being no other business the meeting was adjourned at 4:30 pm with closing prayers led by Mr. Patrick Kigunda-Director Monitoring and Evaluation.

Minutes Prepared by:

1. **Name:** Ms. Jorgina Muia – Assessor, PMS

   Signature: _____

   Date: _____

2. **Name:** Thomas Kirongo – Team Leader, PMS Ltd

   Signature: _____

   Date: _____

3. **Name:** Mr. Kenneth Ruteere– County KDSP Focal Person

   Signature: _____

   Date: _____

THE PRESIDENCY

MINISTRY OF DEVOLUTION & ASAL

For Contact Information:

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