

developed/ updated and the Single County OSR System will be finalized, institutionalized and rolled out; Equalisation Fund will be rolled out.

*IF* the outputs are delivered *AND* KIPMP is implemented, county performance management plans are implemented, PEM processes are integrated in alignment with institutionalised guidelines; counties use enhanced capacity to develop OSR laws that inform annual revenue raising measures and OSR systems, County residents accept implementation of developed/updated valuation rolls, Single County OSR System is implemented; Equalisation Fund Policy and criteria are implemented, *THEN* county systems are improved and delivering devolved services effectively, counties' capacities are improved and mobilising increased OSR, and marginalisation is addressed leading to reduced regional disparities and increased development of/and access to basic services, *BECAUSE* the organisation of the current government creates the State Department for Performance and Delivery Management is evidence that accountable service delivery is a priority; interventions to county systems since 2013 have led to significant improvement in county capacities, political will, legislative reforms, OSR systems, establishment of the Equalisation Fund Advisory Board and PEM frameworks. This action's specific objectives will further build on the successes of those interventions.

*IF* the Outcomes are achieved *AND* this action assumes greater measurable impact can be achieved, and the measurable changes in service delivery will be clearly attributable, the county governments will receive sufficient resources in good time for delivering services, a politically feasible environment at both levels of government, achievement sustainable change in selected counties, *THEN* county governments will be more accountable, transparent and efficient public institutions providing improved services to citizens. This is *BECAUSE* this action would align well with the current Government's focus on bottom-up economics in addressing service delivery for those at the bottom of the pyramid. To achieve this focus, the government has reorganized functions including placing State Department of Devolution under the Presidency and, for the first time, establishing the State Department of Performance Management.