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Volume 5, 2021

A site visit to a plastics factory that is a signatory to the Women Empowerment Principles Programme of the Consolidating Gains and Deepening Devolution in Kenya Programme

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The UN Joint Devolution Programme: Consolidating Gains and Deepening Devolution in Kenya

UNDP, UNICEF and UN Women have joined forces to implement the Consolidating Gains and Deepening Devolution in Kenya programme in collaboration with national and county governments. The programme targets the most vulnerable counties where poverty rates remain high and those in remote, arid and sparsely populated northern frontier counties where poverty levels severely affect women, children, and other vulnerable groups.

In order to address the urgent human development challenges of the most marginalized, this joint programme is targeting 14 of the most marginalized counties directly. These counties are being supported to develop policies, plans and strategies that address equity accountability and environmental issues while at the same time streamlining revenue collection and budgeting processes. The programme's reach is being extended and sustained through the use of county-to-county capacity building and peer learning with institutions such as: Council of Governors; Kenya School of Government; County Assemblies Forum; Commission on Revenue Allocation; Office of the Auditor General, Controller of Budget, Kenya National Bureau of Statistics; National Drought Management Authority; and Frontier Counties Development Council (FCDC).

The programme is generously supported by the governments of Sweden, Finland, and Italy.

The United Nations Walking the Devolution Path Together with Kenyans

Kenya has accomplished one of the world's greatest planned transformations of a country's governance structure and done so with minimal disruption and in only eight years. The United Nations in Kenya appreciates this and congratulates the government of Kenya on this.

Since the formulation of the 2010 Constitution which gave birth to devolution, United Nations Agencies have been supporting devolution in a myriad of ways. Offering both financial and technical assistance that has reached all counties, national ministries, departments and agencies and in all sectors, the UN has walked the devolution journey together with Kenya.

Devolution presents an important opportunity to unlock Kenya's economic potential and realize its development goals by reducing inequalities and discrimination, promoting gender equality and increased access to quality services, and addressing youth unemployment and inclusivity. Bringing decision-making and resources closer to the people is what devolution is all about. Devolution offers an opportunity to advance democracy, human rights and gender equality through civic education and public participation in county level planning, budgeting and programme execution. The UN supports these principles and will support initiatives accordingly.

Today, the commitment to devolution by the UN remains very high, including support towards the implementation of the Big Four Agenda, MTP III, and County Integrated Development Plans. Using the Sustainable Development Goals - the SDGs – as a guiding framework the UN in Kenya will continue to support devolution and all its stakeholders as we move down the devolution path together.

Climate Finance: How Counties Can Finance Climate Action?

This year's Devolution Conference is marked at a very important time, especially as the world prepares to negotiate a better framework to guide climate finance during the upcoming Twenty Sixth Conference of Parties to the United Nations Framework Convention on Climate Change (UNFCCC). But first, it is important to unpack the term climate financing. Climate financing is the sourcing of local, national, or transnational financing, from public, private and alternatives as part of the global efforts aimed at supporting mitigation and adaptation actions that will sustainably address climate change. It is at the core of the quest for attaining a just and fair global regime governing the climate change discourse.

Climate financing remains an important avenue for signatories to the UNFCCC and the Paris Agreement (PA), as availing a sound framework for financing required climate actions, in a manner that respects the principle of 'common-but-differentiated' responsibilities. This would ensure that countries like Kenya that do not contribute significantly to the emissions that lead to climate change; yet suffer the most impacts are supported to help meet the global emission reductions targets required to reverse the changing climates. Without doubt, the role of climate finance in unlocking sustainable climate actions to support communities adapt to climate change, while reducing further greenhouse gas emissions can never be refuted.

It is however important to note that Kenya is by far, quite advanced in terms of integrating robust climate finance principles in its development planning architecture. In this regard, UNDP commends the Government of Kenya for the commitment and leadership to ensuring that coordination structures and instruments are put in place so that as part of national climate change response efforts, sustainable and innovative financing is mobilized. At the national level, efforts by the National Treasury and Planning and the Ministry of Environment and Forestry are beginning to bear some fruits, yet a lot of work is still required to fully bring all the 47 counties into this fold.

SUSTAINABLE DEVELOPMENT GOAL 13

Take urgent action to combat climate change and its impacts*

For instance, UNDP and the National Treasury has prepared the Kenya Climate Finance Synthesis Report and Programme, which is an easy-to-read summary analysis of the country's climate finance journey. This report tracks how the country has institutionalized the climate finance discourse, highlighting some of the existing gaps which require to be resolved to strengthen the role of counties in the climate finance debate. The report presents a mixed picture. For instance, while at the national level, Kenya boasts of a robust regulatory legislative and policy terrain that provides building blocks for realizing transformative climate actions at all levels, including the Climate Change Act 2016, the Public Finance Management Act 2012, the Climate Finance Policy 2018 and other regulations, guidelines, and standards, not much can be mentioned at the county levels.

UNDP therefore calls upon all partners to support the Government of Kenya to strengthen climate finance at the county levels. We appreciate the World Bank funded Financing Locally Led Climate Action Programme (FLLOCA) for laying a strong background upon which more such interventions can continue occurring at the county level. Even as partners support the climate finance in the counties, the government should also enhance domestic budget allocation towards climate relevant sectors. This is the only way to strengthen sustainable climate action at the county levels.

Localizing Climate Action in The Counties: Devolution Story

As Kenya marks the 7th Annual Devolution Conference whose theme is aptly coined 'Multi-Level Governance for Climate Action', it is important to note that climate change continues to be a major global and national developmental challenge.

In UNDP's Human Development Report 2020, titled 'The Next Frontier: Human Development and the Anthropocene', it is acknowledged that overcoming the climate crisis, biodiversity collapse and ocean acidification are key to reversing a growing list of challenges to the Age of Humans. This message is similarly articulated in the 2019 publication that we jointly produced with the United Nations Framework Convention on Climate Change (UNFCCC) titled, "The Heat is On" which showed that climate change is one of the single most challenge to the global development processes.

This is consistent with the African Union's Agenda 2063, which notes that climate change remains a matter of critical importance to the continent's development. The AU while aspiring for a prosperous continent based on inclusive growth and sustainable development, seeks to put in place measures to sustainably manage Africa's rich biodiversity, forests, land and water spaces using mainly adaptive measures to address climate change risks and vulnerabilities.

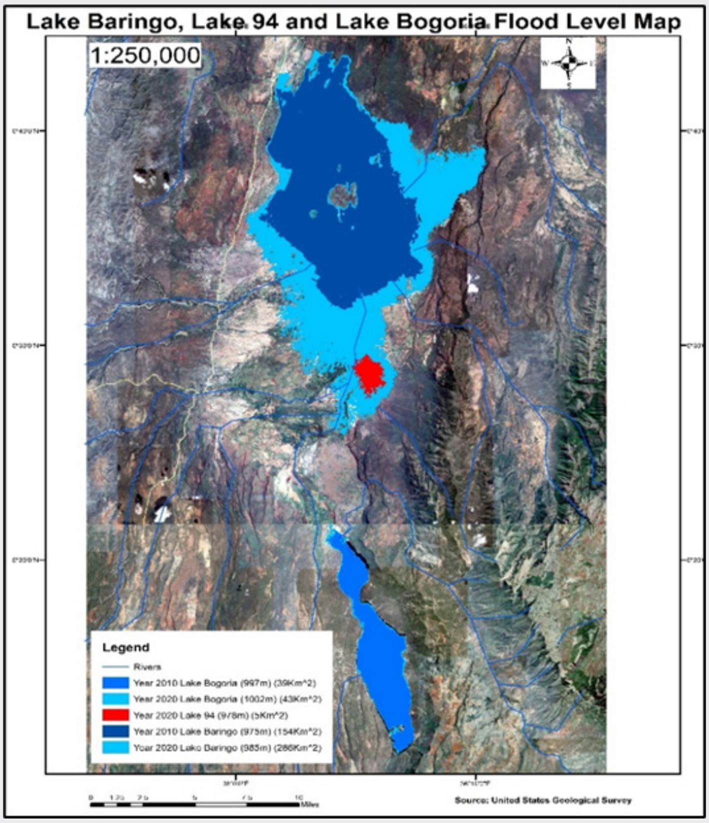
Unfortunately, the COVID-19 pandemic struck, but all efforts towards mobilizing global climate action are now just gearing up a notch higher as the world prepares to mark the 26th Conference of Parties to the UNFCCC that is to be hosted by the United Kingdom and Italy in Glasgow in October-November 2021. It is expected that this upcoming COP 26 meeting will provide an important opportunity to provide a roadmap to secure the world from climate change.

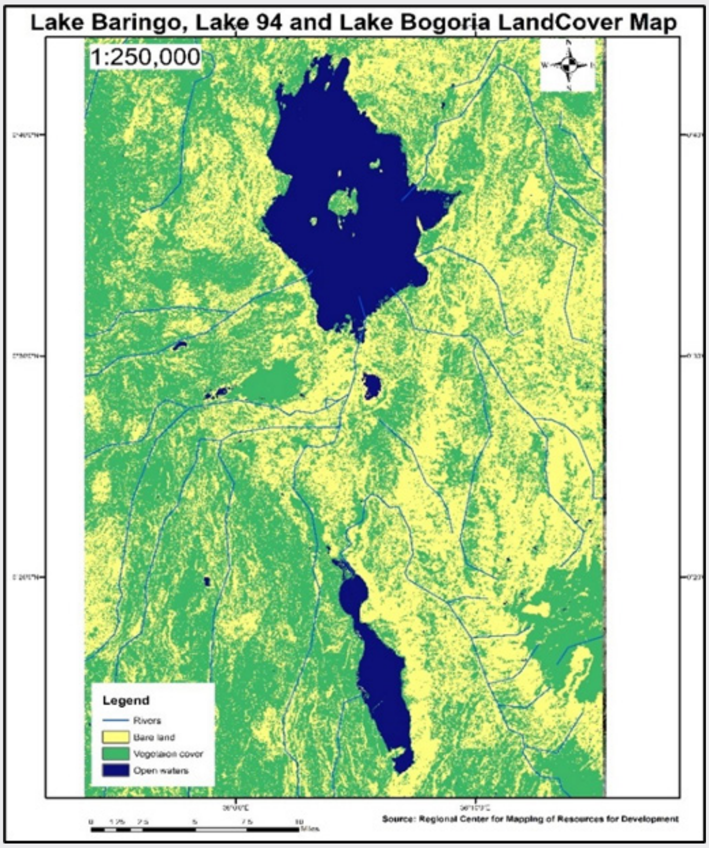
Impacts of Climate Change in Kenya

A submerged hotel facility in Lake Baringo as a result of the rising lake levels attributed largely to climate change.

In Kenya, climate change has transformed radically from an existential risk to a matter of grave developmental concern. This is characterized by the ever-increasing frequency of hazards and disasters such as floods and droughts that are sometimes accompanied by immense deaths (human and livestock fatalities) and infrastructural destruction. The failure of the two main rainfall seasons (March-April-May and September-October-November) augments a pervasive food security crisis since over 80% of the country's agriculture is still dependent on rainfall.

The continued loss of biodiversity, declining soil fertility, water scarcity, emergency opportunistic diseases, desertification, with large ecosystems affected by profligate deforestation that is driven by unsustainable human-driven land-use change patterns. The consequences are climate-induced challenges that have risen to the highest levels of government policymaking.





Evidence of climate risks and shocks in Kenya includes extreme and irregular temperatures and rainfall patterns resulting in the cyclicality of droughts and floods. As a result, these have resulted in reduced agricultural productivity and food insecurity, damage to the infrastructure, the decline in quality and quantity of water, increased health costs due to incidence of climate-related diseases in areas hitherto not prone to such disease, a loss of lives and loss of biodiversity. Climate change is, therefore, playing a major role in reversing the socio-economic gains in Kenya. Much of these manifests at the county level, leading to even more strains on the meagre budgetary allocations to support human development.

Climate change continues to manifest itself in Kenya and the continued changes in lake levels for Lake Baringo, Lake 94, and Lake Bogoria demonstrates a worsening situation. Important to have sustainable climate action to address the problem.

Climate Action: Too Little Too Late?

Even with all these efforts, the data and statistics on the greenhouse gas emissions is rather disappointing.

From the last Inter-Governmental Panel on Climate Change (IPCC) report 2019 report it is stated that since 1961, the world has experienced population growth and changes in per capita consumption of food, feed, timber, fiber, and energy that has caused unprecedented rates of land and freshwater use contributing to increased net greenhouse gas (GHG) emissions, loss of natural ecosystems and declining biodiversity.

Efforts to reduce continued anthropogenic emissions that cause and exacerbate climate change are now being driven principally through the Paris Agreement. Through the Paris Agreement, over 194 Parties to the UNFCCC have committed towards "holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels".

This is through the Nationally Determined Contributions (NDCs), which are means to progressive revision of Parties commitments and targets to increase ambitions at national, regional, and international levels. Kenya is one of the countries that have submitted ambitious NDC's to the UNFCCC committing to ambitious emission reduction targets, as well as adaptation actions, much of which are to manifest in the counties. The first NDC targeted abatement of greenhouse gas (GHG) emissions by 30% using the base year of 2010 by the year 2030; subject to international support in the form of finance, investment, technology development and transfer, and capacity building.

Kenya is also among three other African countries that successfully submitted an ambitious NDC Update to the UNFCCC on 28th December 2020. This NDC Update enhances the level of ambition by Kenya from 30% to 32%, as well as offering a wide variety of robust adaptation strategies to respond to the ever-existential threats of climate change.

In this regard, we in the United Nations, consider Kenya as an ally and a front-runner in addressing climate change.

From National to County: Localizing Climate Action

While Kenya has a robust climate change and finance landscape, hinged on a solid policy and regulatory framework that is anchored on an equally progressive Constitution, a lot of work is needed to domesticate these at the county levels. The main rubrics that govern climate change at the national level include the Climate Change Act 2016, the Public Finance Management Act 2012, the Climate Finance Policy 2018 and the 2nd National Climate Change Action Plan 2018 - 2022.

Counties need to effectively domesticate these at their levels, to enable them effectively support climate action plans and programs that are being rolled out nationally. Indeed, counties in Kenya have an important role to play in this area.

UNDP and the Council of Governors work on Climate Action

United Nations Volunteers gathering field data for input to the Makueni County GIS based County Spatial Plan.

UNDP, through the Joint Devolution Programme, is working to strengthen Kenya's ability to tackle the climate change problem, through a robust portfolio of programs in environment and resilience that are implemented in close collaboration with our key partners. These programs cover environmental management, biodiversity, natural resource management, climate change and disaster risk management. The Council of Governors, the Ministry of Environment and Forestry, The National Treasury and some counties including Makueni County are just a few of the key strategic partners that we work with to advance Kenya's sustainable development agenda.

Through this programming, we are helping counties to develop climate resilient County Spatial Plans that are GIS based, strengthening climate resilience in the counties through our partnership with the counties and the National Drought Management Authority, as well as our signature programs on strengthening REDD+ readiness which supports the government to put in place mechanisms for improving livelihoods and wellbeing, conserving biodiversity, contributing to the national aspiration of a 10% forest cover.

Through this work, we have supported counties such as Makueni to prepare their Spatial Plans, developed GIS Guidelines for use in spatial planning, developed State of the Environment reports through partnership with the Council of Governors and the National Environment Management Authority, as well as developing a National Strategy for Reducing Emissions from Deforestation and Forest Degradation; developing a National Forest Monitoring System; and a National Forest Reference Level. All these are important in boosting climate action at the national and county levels and will in future come in handy in helping Kenya attract additional resources that will help boost climate action as expected under the existing international environmental governance frameworks.

Development of Child Protection Legal and Policy Frameworks in the Counties

Through the joint devolution programme, UNICEF is supporting the development of county level child protection policies and legislative frameworks. These frameworks provide guidance to counties when developing child protection related policies and laws. The aim is to strengthen the role of counties to promote, protect, prevent, and respond to county specific child protection issues.

One of the key findings of the UNICEF's work study is that the Constitution of Kenya has not provided adequate guidance to counties to invest in the child protection sector, yet devolution is meant to address the immediate needs of counties including protection of children. The legal interpretation of the Constitution of Kenya (Fourth Schedule) is that the function of the counties is to manage childcare facilities; however, this is not expounded and provides room for varied interpretations including that "counties can invest in services related to well-being of children". Further, a county level study indicates varied stages of development in the child protection area and that each has proposed programmes in County Integrated Development Plans (CIDP) with links to Female Genital Mutilation, culture, gender, cash transfers for vulnerable children and youth programmes. Despite planning for these programmes, analysis of county annual budgets indicates that these counties have not budgeted for them hence their proposed programmes suffer chronic under investment. This situation was explained

Garissa Girls Say No to FGM & Child Marriage by managers of these programmes as being due to lack of supporting policies and legislations to appropriate county resources.

The study provides justification for development of child protection policies and laws in counties while contextualizing national laws to local needs. The role of the Council of Governors is also highlighted, especially leveraging on the Memorandum of Understanding (MOU) between Council of Governors (CoG) and with National Council for Administrative of Justice (NCAJ). This MOU can be used to persuade counties to invest in children protection services to address gaps. However, counties point at reduced resources from the national government and may not "accept" non-funded functions as the Treasury has not provided them with adequate guidance for investing in them. The Department of Children Services (DCS) has also drafted an MOU with the CoG and once signed will present an opportunity for collaboration with counties including investment in child protection.

"Children make up almost half of Kenya's population, and as a country, the government has tried to ensure that there are laws, policies, institutions and programmes that promote child rights and welfare. While we have made gains in as far as protecting our children is concerned, it is not lost on us that there are still challenges that impede the full realization of child rights and welfare in the Country, as envisioned in our legal and policy framework."

Labour and Social Protection Chief Administrative Secretary (CAS), Joseph Ole Ntutu

Garissa County Costed FGM Abandonment Action Plan (2021-2023)

UNICEF has supported the Anti-FGM Board and county governments in the development and implementation of costed plans of actions to end female genital mutilation. Garissa County has developed a costed action plan towards accelerating abandonment of Female Genital Mutilation. This is a 3-year plan (2021-2023) with programmes such awareness raising on FGM, strengthening service provision, including rescue and rehabilitation of children and perpetrators and strengthening application of laws. This document acts also as a resource mobilization tool for the Garissa County Department of Gender and Social Services, harmonizes interventions addressing FGM and leverages financial and human resources from local communities, development partners and Civil Society Organizations. The activities are jointly undertaken by stakeholders with the county taking a lead demonstrating great synergy between the county government and stakeholders in the area of child protection.

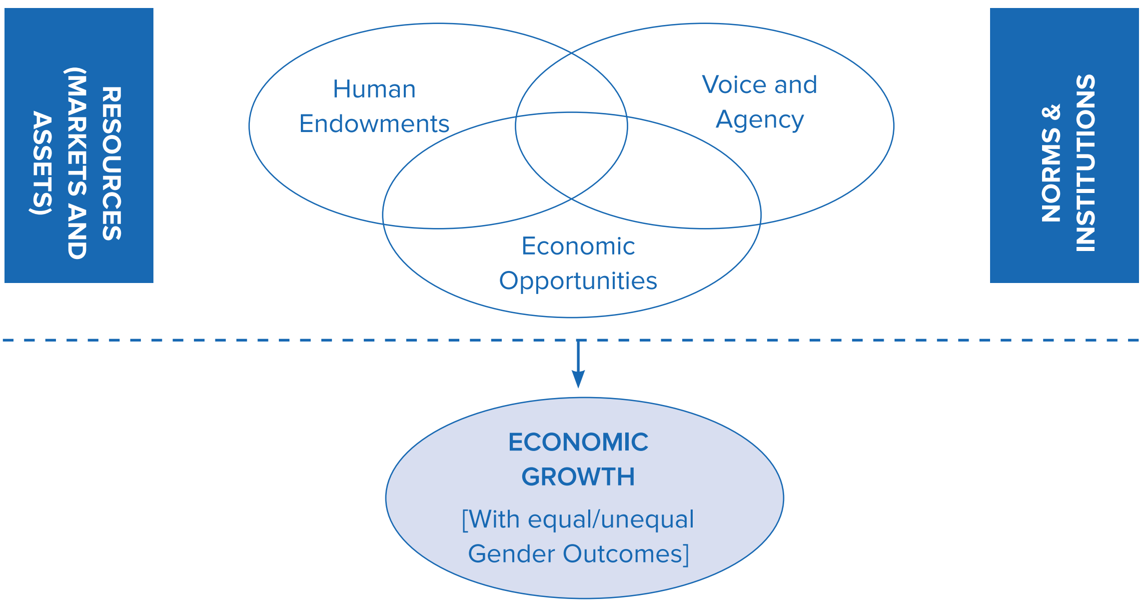
Mainstreaming Gender in County Public Finance Management

Advancement of gender equality entails interaction between three interlinked dimensions - human endowments, economic opportunities, voice and agency (World Bank 2012)

Fundamental values held by an individual enable human endowments such as health, education and physical assets to be utilized for economic gain/opportunities. Economic opportunities include labour market participation, entrepreneurship and access to and control over both financial and non-financial assets, which create opportunities for increasing income and improve livelihoods. Voice and agency is the ability to make decisions about one's own life and transform the decisions into actions that enable one to achieve the desired life outcomes.

Together, these three dimensions overlap and interact with each other within the context of household decisions, formal laws, regulations and the unwritten social norms, which influence gender equality outcomes.

A participant at buyer-seller forum training entrepreneurs in trade, finance and marketing.



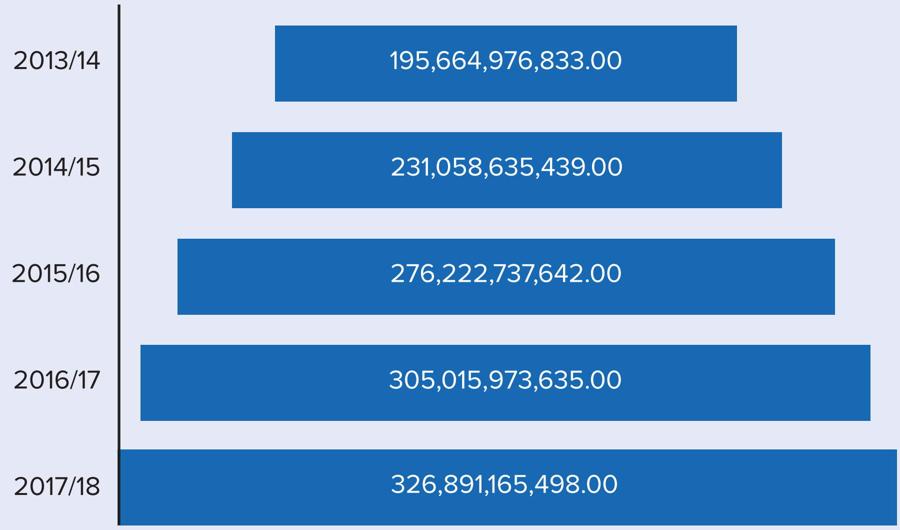
Importance of Gender Equality Analysis in Planning and Budgeting

> Women are just one-quarter of those who are managers, they are one-quarter of parliamentarians around the world, they are one-quarter of those who negotiate climate change, less than one-quarter of those who negotiate peace agreements,
>
> **Phumzile Mlambo-Ngcuka,**
> **Executive Director, U.N. Women**

In Kenya, neither tax literature nor public debate adequately bring out the gender dimensions in taxation policies, despite their differing impacts on men and women. To sustain economic growth and poverty reduction, development efforts must ensure that policy interventions in revenue administration do not negatively affect the desired outcomes of a more equitable society.

To integrate gender dimensions in public financial management, it is imperative that counties have the capacity to conduct gender analysis in planning and budgeting so that relevant interventions can be identified and considered in county revenue mapping and collection mechanisms, resource allocation and actual expenditure.

National transfers constituted the main component of county revenues, accounting for over 80 percent of county total revenue, while own source revenue account for less than 15 percent. Support to counties to gradually fund an increasing share of local service delivery from own source revenue, from a gender perspective, remains of utmost importance in efforts to advance gender equality and the empowerment of women.



National government fiscal transfers to counties 2014-2018 (equitable share of revenue)

Working Together to Strengthen Counties Own Source Revenue

In 2020, working with UNDP, UN Women supported the Commission on Revenue Allocation (CRA) to mainstream gender and strengthen counties Own Source Revenue (OSR) mechanisms and effective public participation in the budgeting process through County Budget Economic Forums (CBEFs). Four counties: Lamu, Turkana, Samburu and Isiolo undertook gender responsive revenue assessments and develop action plans to implement the findings of the assessments.

CBEFs were trained on inclusive planning and budgeting. These collaborative efforts between UNDP, UN Women and CRA culminated in better gender dimensional training tools that will be utilized by CRA to support counties on gender responsive revenue administration and enforcement and inclusive budgeting. These tools were formally adopted by the Commission and are being utilized to:

i. Strengthen County Budget Economic Forums to increase citizen participation in the budget process for equitable service delivery and increased accountability of use of public resources. This will be undertaken through capacity support to West Pokot, Narok and Kajiado CBEFs, as well as peer-to-peer learning platforms for other CBEFs focusing on other counties.
ii. Develop gender responsive counties revenue administration and enforcement frameworks in Tana River, Busia, Marsabit and West Pokot counties.

The 2021 partnership between UN Women and CRA seeks to empower women and girls by promoting women's participation in county planning and budgeting process, enhance voice and agency in matters revenue, through women's participation in identifying needs, opportunities and challenges that affect revenue administration.

These initiatives will help sustain efforts towards the achievement of African Union's Agenda 2063 - *The Africa We Want* - which focuses and commits to making gender equality a reality for all women and girls.

County Own Source Revenue for Sustainable Development

Own Source Revenue (OSR) is anchored by the 2010 Constitution, the 2012 Public Finance Management Act, the County Government Act of 2012 and the 2011 Urban Areas and Cities Act 2011. Together, these allow counties to impose property tax, entertainment taxes and any other tax authorized by an Act of Parliament, as well as charges for the services they provide.

Improved OSR not only increases absolute revenues for a county but also improves the fiscal autonomy of county governments and allows them to better manage their public finances in manner more appropriate to their own economies. However, increasingly, the need for counties to generate more of their own revenue has been clear with the COVID-19 induced downturn exacerbating this situation. Studies by the National Treasury and reports by the Office of the Controller of Budget the Commission on Revenue Allocation (CRA) have established that most counties raise less than

Mandisa Mashologu UNDP Deputy Representative, with Ken Lusaka, National Senate Speaker and Dr. Jane Kiringai, CRA Chairperson during the Commission on Revenue Allocation launch of reports highlighting counties' Own Source Revenue efforts: 'Counties Efforts Towards Revenue Mobilisation: A Stock of the Last Six Years' and 'Own Sources Revenue Training Guidelines'.

40 per cent of their estimated revenue potential. The joint devolution programme is working with partner counties and CRA to address this issue.

CRA has developed Own Sources Revenue Training Guidelines for counties that provide a tool for strengthening their technical capacity on OSR administration to improve performance. Through training programmes and ongoing assessments the programme, together with CRA, is enhancing the technical capacity of county government revenue staff, supervisors, management and policymakers on the process of revenue collection, management and enhancement.

The Joint Devolution Programme aims to reduce the gap between potential and actual OSR from 47% to 40% in partner counties. Seven

> "Over the last couple of years, we have observed a shrinking of the fiscal space nationally and therefore see an opportunity for county governments to enhance their Own Sources Revenue for financial sustainability and more resources for development to the counties in achieving service delivery to its people."
>
> **CRA Chairperson,**
> **Dr. Jane Kiringai**

partner counties were among the 13 counties nationally that recorded increase in OSR in FY 19/20 and OSR increased by 33% for Lamu and Mandera counties in 2019/20 compared to 2018/19 while more modest increased were attained in Tana River, Marsabit, Garissa, Turkana and Wajir Counties as a result of targeted OSR capacity building. Working with UN Women, gender components have been built into this support and Turkana County has incorporated gender issues in revenue administration's legal framework.

As part of the joint programme's support to counties on OSR, the United Nations Capital Development Fund (UNCDF) is working with counties on their tax administration policies by providing assessments (see box) and recommendation on global best practices. Proper administration of county taxes is critical not only towards maximizing revenue but doing so in an accountable and transparent manner that encourages investment and allows for progressive social budgeting.

Tax Administration Diagnostic Assessment Tool (TADAT)

TADAT is an internationally recognized tool developed by the International Monetary Fund (IMF) and applied by tax administrations globally to establish the strengths and weaknesses in revenue administration to guide their reform agenda. Initially designed for national level assessments, a subnational level version was adapted to the Kenya context. The outcome of TADAT assessments will guide counties on processes requiring improvement to enhance Own Source Revenue collection and accountability to achieve the development agenda of the counties, including advice and support to tap into alternative revenue sources towards achieving the Sustainable Development Goals (SDGs).

Consolidating Gains and Deepening Devolution in Kenya: Support, January – June 2021

June 2021

- The Monitoring and Evaluation Directorate of Treasury undertook Monitoring and Evaluation diagnostic assessments of all 14 programme counties identifying gaps and interventions to address these.
- Mandera County finalized its M&E Policy and indicator handbook based on its CIDP and an M&E Bill was developed and presented for approval.
- Lamu County commenced development of its M&E policy and Bill and an indicator handbook.
- Tana River County completed its M&E policy, indicator handbook and M&E Act and is now using data from eCIMES to generate its County Annual Progress Reports.
- The Ministry of Devolution and ASALs (MoDA) convened a taskforce to develop a Devolution Assessment Framework and Performance Index. Devolution.
- The Kenya School of Government (KSG) conducted capacity building trainings at the KSG-Isiolo Youth Innovation Center for Isiolo youth on volunteerism, leadership and governance to become active members of the society.

May 2021

- The Office of the Auditor General (OAG) presented audit reports on 8 counties under the programme for the fiscal years 2017, 2018 and 2019 which indicated improved service delivery to citizens.
- The County Assemblies Forum conducted a workshop to present the County Fiscal Strategy Paper (CFSP) 2021 for West Pokot, Busia and Mandera Counties.
- The State Department for Planning, Monitoring and Evaluation Directorate under the National Treasury convened the 9th Virtual Kenya National M&E Conference themed “M&E within the Context of COVID-19 Pandemic: Perspectives, Practices, and Evidence”.
- The Commission on Revenue Allocation (CRA) launched two reports highlighting counties’ Own Source Revenue (OSR) efforts titled ‘Counties Efforts Towards Revenue Mobilisation: A Stock of the Last Six Years’ and Own Sources Revenue Training Guidelines’ on Wednesday, 26th May 2021.
- Training of programme partners on Monitoring, Evaluation and Reporting to foster a common understanding of the purpose and application of M&E, reporting tools and the use of data for evidence-based programme implementation and accountability.

April 2021

- Kilifi County conducted an end of term evaluation of their Performance Contracts for 2019/2020.
- The Ministry of Devolution and ASALs conducted a workshop on the formulation of regulations of the County Government Act, 2012 and the Intergovernmental Relations Act, 2012.
- County Assemblies Forum (CAF) Development Partners Virtual Forum: CAF consultative meeting with development partners to review 2020 achievements and the priorities for 2021 to identify new areas of partnerships and mutual interest.
- County Assemblies Forum strengthening the legal and institutional framework for public participation in Marsabit and Wajir Counties: inception meetings held on the scope of work and set timelines towards the attainment of zero drafts of Civic Education and Public Participation Bills for the two counties.

Devolution News, Stories and Updates from Programme

March 2021

- An exit meeting for the 50 UN Volunteer COVID-19 response health experts deployed through the programme was held to conduct lessons-learned exercise.
- County Assemblies Forum workshop with Samburu County on Strengthening Intra Governmental Relations.
- Vetting and signing of Performance Contracts for County Government of Isiolo.
- Mid-term review of Performance Contracts for County Government of Tana River.
- Joint Mission with KSG to County Government of Tana River to launch the Tana River County Youth Innovation Centre.
- County Assemblies Forum workshop on 'Strengthening the County Assemblies Capacity to Review Budget Documents and the County Fiscal Strategy Paper.
- Council of Governors workshop with Samburu County on Support to Performance Management Systems and Sustainable Development Goals.
- Intergovernmental Relations Technical Committee water sector consultative forum for national and county governments to operationalize the intergovernmental forum.

February 2021

- Pre-audit field visit with programme partners to train on audit, including asset verification.
- UNCDF in collaboration with the IMF and the Council of Governors training on tax administration in Mombasa, Busia, Isiolo, Garissa and Lamu.
- Office of the Auditor-General training for Garissa, Tana River, and Mandera counties to strengthen their financial management systems, including internal Audit, Finance, Accounts and Budget, procurement, and administration, pending bills and debt management.
- Busia County Performance Management Support training and Mid-Term Review of Performance Contracts.
- Harmonized Approach to Cash Transfers Training for Mandera and Turkana counties, IGRTC, State Department for Youth & National Youth Council.
- Documentation of best practices in Performance Management Systems and Sustainable Development Goals implementation in Makueni County by Council of Governors.

January 2021

- Council of Governors developed job descriptions for the staff positions and career progression guidelines using their new organizational structure.
- The State Department for Planning, Monitoring and Evaluation Directorate provided E-CIMES support to Kajiado, Samburu, Narok, West Pokot, Busia and Kilifi counties.

Joint Devolution Programme Partner Counties:

Busia, Garissa, Isiolo, Kajiado, Kilifi, Lamu, Mandera, Marsabit, Narok, Samburu, Tana River, Turkana, Wajir, West Pokot.

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The programme is generously supported by the governments of Sweden, Finland, and Italy.

Sweden Sverige

Ministry for Foreign Affairs of Finland

ITALIAN AGENCY FOR DEVELOPMENT COOPERATION