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Leveraging Public Finance:

UNICEF's Support for Increasing Social Spending for Children in Kenya

1. Introduction

This brief highlights how UNICEF's Public Finance for Children (PF4C) support in Kenya has worked to leverage social spending for children across the country. It outlines the ways in which UNICEF works with the Kenyan government at National and County level to increase public financing for the sectors that matter most to children – namely, Early Childhood Development, Child Protection, Education, Health, Nutrition, Social Protection and WASH. It focuses on the ways in which UNICEF's support in evidence generation, partnership and capacity building, and advocacy and engagement has increased effectiveness, efficiency and equity in social spending at county level. Through financial and technical support, engagement at national and county levels, and investment in scale up, this support has contributed to increased allocations to the social sector, and improved transparency and accountability in the services that matter most to children (see Figure 1).

Increasing social spending on children is crucial to addressing child poverty in Kenya. Even though poverty rates in Kenya have been declining (from 46.7 in 2005 to 33.6 per cent in 2019)¹, about four in ten children (almost 9.2 million) are living in a monetarily poor household. At the threshold of three deprivations², 47 per cent of children under 5 and nearly 55 per cent of children aged 5 to 17 years are identified as multidimensionally poor. While some improvements have been seen, in 2024 Kenya's spending plans amount to just Ksh. 556 (USD \$4) per capita on Social Protection; Ksh. 4675 (\$36 per person on Health; and Ksh. 5284 (\$41) per school-aged child on Primary and Secondary Education (\$193 on Education overall); and Ksh. 880 (\$7) on WASH.³ Child Protection spending has been falling in recent years, but is slowly returning to former levels, totalling around

Ksh. 11.3 billion in 2020-2021- around Ksh. 429 (\$3) per child (UNICEF, 2023).⁴ (See Figure 2).

With the exception of spending on Education, these spending levels remain below international benchmarks, which stipulate that between 15 and 20 per cent of total budget expenditure, or 4–6 per cent of GDP should go to Education and Health⁵. While there are no international agreements on minimum spending on Social Protection, the ILO (International Labour Organization) estimates that at least 3.3 per cent of GDP is required to cover the cost of Universal Social Protection in LMICs (low and middle income countries)⁶.

Since 2010, responsibility for providing a range of social services has been devolved to Kenya's 47 counties. County governments now spend over 40 per cent of their resources on social services, and this service provision significantly contributes to the country's development. While UNICEF continues to work with the National Treasury and national government institutions responsible for public finance such as the Office of the Controller of Budget and Ministries, engagement with county governments has become increasingly important. Since the introduction of devolution in 2013, significant public services that impact children (with the exception of Secondary Education and Social Protection)⁷ are the responsibility of county governments, including Early Childhood Development. County governments in the financial year 2023/24 received a combined allocation of Ksh 442.1 billion, of which Ksh 385.4 billion is equitable share. Taken together, total transfers to counties comprised an additional Ksh 6.6 billion in 2022/2023 (although this represents a –2 per cent reduction as a proportion of the overall budget).

1 Poverty rates given as the proportion of the population living below the poverty line.

2 Multidimensional poverty considers a range of factors in addition to monetary poverty, such as poor health, lack of access to education, or lack of clean water. Children are defined as multidimensionally poor if they have unmet needs in three of these areas. www.hdr.undp.org/content/2024-global-multidimensional-poverty-index-mpi#/indices/MPI

3 UNICEF Kenya, 2024
Author's calculations based on GOK 2024/25 Programme-based Budget Estimates and population data from World Population Prospects, 2022.

4 UNICEF, 2023

5 Incheon Declaration, 2015; Abuja Declaration, 2001; WHO, 2010

6 UNICEF-Innocenti, 2022

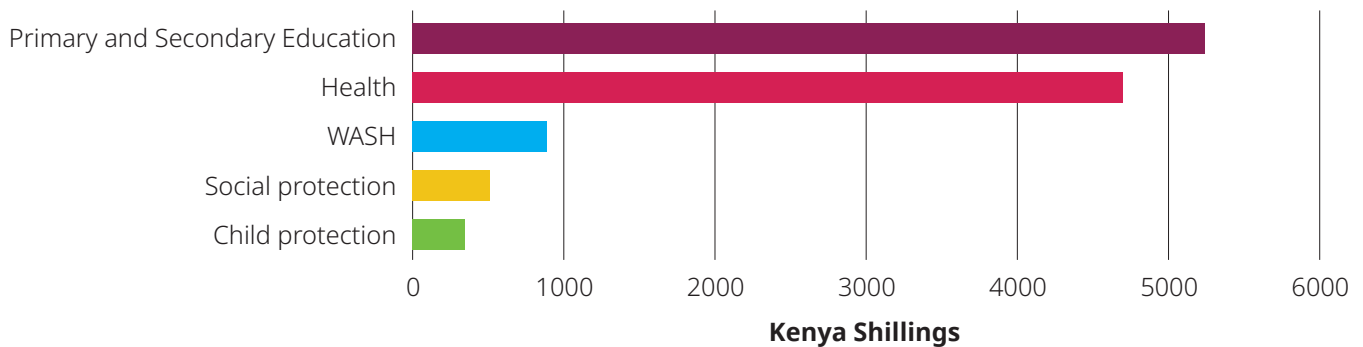
7 However, County government are increasingly engaging with the county education departments (which fall directly under the National Ministry) to enhance their engagement and improve coordination.

Figure 1. UNICEF’s PFM Engagement and Results in Kenya



Source: Graphic taken from UNICEF Public Finance for Children Framework (boxes added for this paper).

Figure 2. Social Spending per capita on Education, Health, WASH, Social Protection and Child Protection in Kenya FY 2024/25 (Ksh.)



Source: Author’s calculations based on GOK 2024/25 programme-based budget estimates. Note for Primary and Secondary Education and Child Protection, spending is per child (aged 0-19 years).



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\$120,000

UNICEF's initial investment
in supporting strategy
preparation for the PFMR.

2. UNICEF's Approach: Evidence, Advocacy and Technical Support

UNICEF aims to provide long-term support and visibility in the policy sphere, generating evidence, and targeting policy makers and technical teams at both national and county levels. This support has allowed UNICEF to influence the planning and budget cycle and, increasingly, to impact on systemic PFM (Public Financial Management) reform in Kenya, and improve service delivery for children at county and national levels. This section looks at how UNICEF support through evidence, advocacy and technical assistance has contributed to improved transparency, participation and accountability and resource allocation at county level.⁸

2.1 Evidence generation

UNICEF Kenya works with a wide range of partners, including government, think-tanks and CSOs to develop knowledge products and recommendations for influencing social sector spending. It also supports the National Treasury, institutions responsible for public finance like the Office of the Controller of Budget, ministries and counties to enhance the efficiency and equity of public spending.

Key examples of PFM evidence generation are the Kenya budget briefs⁹, which provide regular analysis on how the national and county governments plan and budget for the needs of children, youth, women and people living with disabilities. The analysis focuses on social sector budgets and actual expenditures at a national level, as well as for all 47 counties. Through a strategic partnership with UNICEF, regular and up-to-date budget briefs are produced by the Kenya Institute for Public Policy Research and Analysis (KIPPRA). KIPPRA is a state corporation mandated to provide policy advice to the government of Kenya, and through UNICEF support also engages in dissemination and advocacy of key messages. This arrangement, as well as supporting the capacity of local organisations, channels the findings directly into government policy planning. (See Box 1).

Box 1. Using Evidence to Influence Policy on Child-sensitive spending

Two recent examples of the use of evidence to influence policy are the budget briefs providing analysis of the Social Protection Budgets. UNICEF supported two reports produced by local research institute (KIPPRA and IBP), which highlighted the small proportion of social protection spending (just 28%) going to children. On the basis of this evidence, UNICEF engaged the Ministry of Labour and Social Protection to highlight the need to ensure that a greater proportion of the poorest children benefit from social protection spending. These discussions fed into the new Social Protection Bill, 2024, and contributed to the commitment in 2023 to expand social protection coverage, which had been declining over time.

2.2 Advocacy

While budget briefs have proved to be useful tools for advocacy, UNICEF's work in Kenya has also highlighted the crucial importance of planning advocacy around key stages in the budget cycle. To maximise engagement and interest from policymakers, it is vital to understand the timing of the budget cycle and to tailor advocacy and advice to the specific needs of the budget cycle from beginning to end. This is true at both county and national level. UNICEF's engagement on PFM has proved how advocacy through evidence works and leads to increased budget allocation in social sector budgets. Some key examples of what has been achieved at county level are given below (see Section 4.)

2.3 Technical Assistance

Consistent engagement and advocacy at ministry level has allowed UNICEF to identify timely and effective ways to strengthen social policy legislation in Kenya.

8 Our work in this area has been supported by Sweden, Finland and Italy under the JDP programme, and further resources from Porticus Foundation, Conrad Hilton Foundation, UK FCDO and USAID.

9 <https://www.unicef.org/esa/documents/kenya-budget-briefs-2020>

One example is UNICEF's early entry support to the PFMR Strategy, which provides an example of strategic, timely and cost-effective input that has led to sustained investment by IFIs (International Financial Institutions) and the government of Kenya. Following on from UNICEF's initial investment of \$120,000 in supporting strategy preparation for the PFMR, IFIs have since committed \$250 million, and other development partners \$10.6 million towards implementation of the strategy. The Kenyan government has costed the strategy at Ksh 7bn (\$54 million). This highlights one of the ways in which UNICEF's partnership with the Kenyan government has opened doors to greater and more sustained engagement from other development partners on potentially sensitive PFM reform.

3. UNICEF's Achievements: Transparency, Participation and Accountability

3.1 Transparency

Kenya is a pioneer in promoting and championing budget transparency, with commitment across all 47 counties. Through the International Budget Partnership Kenya (IBP Kenya), UNICEF supports the annual Kenya's County Budget Transparency Survey (CBTS). The recently published 2023 survey cites a CBTS score of 56 out of 100 points, a 15-point increase from 2022. This improvement is a result of 38 counties providing more budget information than the previous year – with notable progress in Wajir and Kajiado counties, which published all eleven key budget documents, after having published none in 2022. This demonstrates the best practices that counties are putting in place towards enhancing access to budget information. These improved results can be attributed to strong partnerships amongst many stakeholders, including IBP Kenya, the regional budget hubs, and budget champions working in villages, together with the inclusion of the Council of Governors in advocacy efforts and UNICEF to promote greater transparency and accountability at the county level budgeting process. This level of scrutiny and scoring across counties works as an impetus for improved performance.

3.2 Participation

UNICEF also works to democratise the budgeting process by deepening public participation practices, including enhanced child and youth participation in budgeting. In an ideal scenario, public involvement throughout the budget cycle helps citizens own the process and the decisions that arise from budgeting.¹⁰ In Kenya, UNICEF is supporting sub-national governments to deepen public participation in local planning and budgeting through the county budget and appropriations committees (BACs). Mandera and Wajir, in particular, report concrete progress in facilitating public participation in the budgeting process, soliciting input from stakeholders to ensure that community needs and priorities are reflected. The public can give its views to the BAC orally or in writing through petitions and/or submissions and memoranda on subjects of interest for budget estimates. Public forums also offer an opportunity for face-to-face engagement between members of parliament and citizens through which instant feedback and observation of the state of affairs can be received. Members of the public are free to attend committee meetings and may also attend project inspection visits.

3.3 Accountability

One example of improved budget accountability in Kenya is the new Open Budget Portal, which received UNICEF support, and now allows citizens to access data and documents to monitor the budget cycle (see Box 2).

Box 2. Improving Budget Accountability - Support for the Open Budget Portal

The Open Budget Portal, "Budget Yetu", is an online budget data portal that promotes transparency and accountability in the budgeting process both at the National and County Governments. This online portal is owned and managed by the National Treasury and was developed by the Government of Kenya's IT specialists. The portal presents budget data, project details, and budget documents and analysis in a searchable format that enables the user to view and conduct customized analysis. It also provides access to the budget calendar, to allow citizens to monitor the budget cycle.

10 CBTS Kenya, 2023

UNICEF has also partnered with National Treasury and Economic Planning to develop ESIR Guidelines to model the IT system and modules. These guidelines have been adopted, and the system and modules developed. UNICEF also partnered with the Interreligious Council of Kenya (IRCK) to identify and train citizens in different parts of the country to apply the modules, monitor expenditure and progress of projects on the ground, and provide feedback to the government. Kilifi is an example of one county government that developed the guidelines into county policy. The next step on ESIR is the full institutionalisation and roll out of the new system by Treasury and Economic Planning.

4. UNICEF’s Impact: increased allocative efficiency and equity in social spending

UNICEF is dedicated to leveraging influence to promote transparency, participation and accountability at both national and county level. This has been achieved through constant engagement along the budget cycle, identifying key entry points, building relationships with key stakeholders, investment in strategic policy development, and importantly, budget influencing at county level. In rolling out budget training and budget transparency, UNICEF has partnered with the Council of Governors, Counties, National Treasury and Economic Planning and IBP. 4.1 Child sensitive budgeting training and capacity building in Mandera, Wajir, Isiolo and Garissa

UNICEF capacity building on child-sensitive budgeting has led to increased social sector budget allocations in selected counties. Child sensitive budgeting is an approach that integrates children’s rights and needs into the budgeting process. It aims to ensure that county government budgets address the priorities of children. UNICEF Kenya advocates for, and provides technical support to, ensuring that the rights of children are upheld through effective public financial management by training the budget committees and the budget departments of the respective county assemblies.

Child sensitive budgeting training is provided by UNICEF in partnership with UN Women and UNDP.¹¹ It enhances county assembly members’ capacity in budgeting with a

focus on the sectors that impact children. and supports the budget committees in reviewing their programme-based budgeting documents with a child-sensitive lens. This includes enhancing capacity to:

- Advocate for and facilitate more effective and equitable allocation of resources that directly benefit children.
- Promote the incorporation of child sensitive approaches into the county budgetary policies and frameworks.
- Equip the committees with skills to advocate for child sensitive budgeting and communicate its benefits to a wider audience, including policymakers, civil society and the public.

4.2 Impact of UNICEF engagement on child-sensitive budgeting by targeting county assemblies

As a result of these workshops and the following detailed child-sensitive budgeting, the targeted county assemblies proposed the following changes to social sector budget allocations in the financial year 2024/25 budgets. Table 1. below gives details on the increased allocations as agreed in the UNICEF-supported budgeting workshops. Altogether the county assemblies recommended social sector budget increases totalling Ksh. 1.78 bn. Given UNICEF’s initial investment of Ksh. 8 million in workshop support, this represents a return of investment of 1:222.

Table 1. Recommended increases to the 2024/25 social sector budgets by 8 county assemblies (total and per capita, Ksh.)

County	Recommended increases to social sector budgets (Ksh.)	Recommended increases to social sector budgets (per capita Ksh.)
Mandera	133,400,000	153.78
Wajir	107,200,000	137.21
Isiolo	146,900,000	548.13
Garissa	117,400,000	139.54
Turkana	253,650,000	273.63
West Pokot	392,056,194	631.09
Samburu	215,100,000	693.14
Baringo	410,400,000	615.51
Total	1,776,106,194	336.17

11 This initiative was rolled out under the Joint Devolution Programme.

Ksh. 359.8m

recommended for
primary health services.



4.3 Prioritising Children in County Budgets

UNICEF-supported child-sensitive budgeting processes across 8 counties, including field presence, workshop leadership and technical presentations, has led to recommendations for increased budget allocations for the services that matter most to children. Below are three examples of how this process has worked to prioritise children in Kenya's County Health, ECD and Child Protection budgets. The increased allocations proposed to the Child Protection, ECD, Health, Nutrition, Social Protection and WASH sector budgets are given in Table 2 below.

4.3.1 Prioritising Primary Health Service for Children in County Budgets

The impact of child-sensitive budgeting can be seen by the prioritisation of child health indicators in the proposed reallocations. In Mandera, for example, Ksh. 7m was diverted from the roads budget to child vaccination programmes, after the very low vaccination rate in the county was highlighted (just 28 per cent of children vaccinated compared to an average of 80 per cent nationally). Similarly, in Mandera Ksh. 8m was deducted from the roads budget to address child stunting, in recognition of the relatively high level of stunting in the county (at 21 per cent it is higher than the national average of 18 per cent). In Wajir, the BAC recommended a diversion of funds away from the referral hospital to primary health facilities, and increased financing of vaccine storage facilities (fridges). Garissa increased funding on Maternal and Child Health and Nutrition, diverting funds from the Culture, Gender, Youth and Sports budgets. These examples illustrate how BACs are prioritising primary child health and nutrition services, in a context where difficult trade-offs between sectors have to be made. In total across the 8 counties, BACs recommended an additional Ksh. 359.8 million for primary health services (an equivalent of Ksh. 68 per capita). As these figures indicate, even with these increases, the per capita spending remains very low.

4.3.2 Prioritising Early Childhood Education (ECD) in County Budgets

Across the 8 counties, participants recognised the dearth of ECD centres, as well as the very high student-teacher

ratio, raising the need for a focused intervention on ECD to align with other counties. Child-sensitive budgeting highlighted the low enrolment in ECD in Mandera county (just 28 per cent compared to a national level of 84 per cent). In response the BAC recommended increasing the Early Childhood Education budget by Ksh. 10 million to build more classrooms and provide meals to improve enrolment in Pre-Primary Education. This would be taken from the Physical Planning Housing and Urban Development budget. In addition, in response to teacher shortages (with the student-teacher ratio at 1:32 in Mandera compared to a national average of 1:25), it was proposed that the ECDE budget be increased by Ksh. 32 million in order to recruit 100 more teachers, with funds also to be taken from the Physical Planning Housing and Urban Development budget. Taken together, BACs recommended an additional 630 million Ksh. in ECD spending across the 8 counties, equivalent to Ksh. 210 per child.

4.3.3 Prioritising Child Protection in County Budgets

UNICEF work highlights the life cycle risks to children of disability, orphanhood, stigmatisation, neglect, online abuse, abandonment, lack of access to education and health services, and malnutrition. Based on a presentation from a UNICEF staff member, participants from the BACs recommended that the counties invest in child protection community workforce for early identification, trained social workers to compliment the work of children officers, positive parenting training to be provided in ECD centres, as well as investing in services for response to gender based violence within health facilities. In ASAL counties, increasing levels of teenage pregnancy, child marriage and female circumcision (FGM) linked to the recent drought are also documented. Consequently, Mandera county recommended increasing the budget by Ksh. 18 million in order to recruit 30 ward gender officers to sensitise the community on the harmful effects of FGM. This would be taken from the recurrent budget of the Office of the County Attorney. In addition, 10 million would be allocated to provide rehabilitation services to address the high level of drug and substance abuse in the county, taken from the agricultural development budget. Finally, Isiolo county recommended Ksh. 2 million for the formulation of anti-FGM legislation to be mobilised from development partners, with Action Aid supporting.

UNICEF support has contributed to increased allocations to social sectors, and improved transparency and accountability in the services that impact children.



Table 2. Total increases by sector by the 8 County Assemblies (Mandera, Wajir, Isiolo, Garissa, Turkana, West Pokot, Samburu, Baringo)

Sector	Proposed increase (Ksh.)	Increase per capita (Ksh.)
Child Protection	83,150,000	16 (28 per child)
ECD	629,700,000	119 (210 per child)
Health	359,756,194	68
Nutrition	339,100,000	64 (113 per child)
Social Protection	42,400,000	8
WASH	320,500,00	61

In parallel processes in other counties, Kilifi's social sector budget allocations increased from 41 per cent of the county budget in the financial year 23/24 to 45 per cent in 24/25. Kilifi also saw a notable increase in spending on ECD and, for the first time, budget lines for climate, gender and social protection (in total around \$5 million). In addition, UNICEF Kenya's Child Protection team support to the workshop of the Parliamentarian Committee on Social Welfare resulted in the members of the committee recommending that both NCCS and DCS submit a write up with justification for increased budgets based on 3-4 priorities for the social sectors. Kenya, therefore, offers concrete examples of how engagement in child-sensitive budgeting at county level can make a real impact on budgets that matter most to children.

5. Summary

UNICEF provides long-term support and visibility in the policy sphere, generating evidence, targeting policy makers and technical teams at both national and county levels. This support has allowed UNICEF to influence the planning and budget cycle and, increasingly, to impact on systemic PFM reform in Kenya. This brief has demonstrated how, through evidence generation, capacity building, advocacy and influencing at national and county levels, UNICEF support has contributed to increased allocations to social sectors, and improved transparency and accountability in the services that impact children.

Together, these investments have increased spending on social sectors, and improved the effectiveness, equity and efficiency of budgets with reprioritisation of programmes within and across sectors to ensure spending reaches those most in need.

UNICEF will continue to advocate for increased budget allocations for the social sectors, to improve absorption capacity, and to protect social spending in Kenya. Kenya's levels of domestic resource mobilisation continue to lag behind competitors; however in light of the contested responses to the recent PFM Act, it is essential that efforts to improve revenue mobilisation in Kenya are equitable and do not impact disproportionately on the poorest members of society.

Finally, UNICEF will continue to support means of strengthening devolution. ASAL and western counties continue to face high deprivations, and county governments remain heavily reliant on equitable transfers from the national government. This will include support for county level budget-expenditure analysis and advocacy from a child's perspective.

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