



REPUBLIC OF KENYA



Revised guidelines on SOCIAL BUDGETING AND SOCIAL INTELLIGENCE REPORTING

THE NATIONAL TREASURY AND PLANNING
STATE DEPARTMENT FOR PLANNING
JULY 2021





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FOREWORD

Social Budgeting was conceptualized in 2005 by the State Department for Planning in collaboration with UNICEF Kenya Country Office. Prior to 2005, the budgeting policy framework in Kenya focused on achieving macroeconomic targets, such as high economic growth, low inflation, balance of payments and stable exchange rates with little emphasis on human development indicators. To create a balance between achieving macroeconomic targets and human development targets, it became imperative to embrace a dual budgeting framework by way of introducing a Social Budgeting Initiative.

The Social Budgeting Initiative provides a platform for popular engagement of all stakeholders in social development to participate in decisions concerning the planning, budgeting and reporting. The Social Budgeting framework also complements the Public Investment Management (PIM) that focusses on efficient and effective utilization of public investments and optimization of the scarce resources for economic growth and social welfare.

To advance the Social Budgeting Initiative, the Government in 2010 launched the Guidelines on Social Budgeting and Social Intelligence Reporting with the objective of ensuring that citizens participated in budget processes of allocation, decision-making, implementation, and reporting.

A key element of Social Budgeting is the conduct of the Social Intelligence Reporting (SIR). SIR is a tool used to gather evidence on budget allocations and expenditure, policy implementation, and the public policy decision making process. SIR assists in highlighting innovations and gaps in community development while enabling those charged with service provision as well as development partners to learn from and build on both the successes and failures. In this regard, the SIR tool is a mirror that the government uses to reflect on the extent of development efforts for future improvement and better provision of services.

A further review of the Social Budgeting Framework conducted in 2014 noted that there were delays in submissions of reports, comparison of performance from different counties, and slow implementation of action plans to promote effective decision making. The foregoing necessitated the need to re-design the functionality of SIR to incorporate real-time reporting through the electronic SIR (e-SIR) system. The real-time reporting makes data and information readily available to facilitate corrective actions by various levels of programme implementers and policy makers. The system also provides improved functionality for facility managers and enforcement agencies.



The first edition of Guidelines on Social Budgeting and Social Intelligence Reporting was developed before the onset of Devolution. The revision of the Guidelines has, therefore, been necessitated by the need to conform to constitutional imperatives on public participation, devolved government and joint planning and budgeting between the two levels of Government. The Guidelines will also standardize the mode of implementation, enhance evidence generation through conducting Social Intelligence Reporting (SIR) and facilitate real time reporting.

I take note that the contents of the Guidelines on Social Budgeting and Social Intelligence Reporting, as captured herein, will remain paramount to the realization of socio-economic rights as contained in Article 43 of the Constitution and attainment of the Kenya Vision 2030 social outcomes. The Guidelines have factored the spirit of leaving no one behind as articulated in the Sustainable Development Goals (SDGs).

Social Budgeting is a multistakeholder responsibility. I, therefore, call upon all actors charged with the responsibility to plan, budget, implement, report and account for public investment in the Social Pillar of Kenya Vision 2030, to adopt and implement the Guidelines on Social Budgeting and Social Intelligence Reporting. I am confident that with proper application, Social Budgeting has the potential to promote good governance and the culture of transparency and accountability at all levels of planning and budget execution. Indeed, I have no doubt that investing in Social Budgeting will impact positively on delivery of equitable social services and enhance the culture of public accountability. Ultimately, this will result in improved social and human development indicators and overall high quality of life for all Kenyans.

Hon. Amb Ukur Yatani, EGH
Cabinet Secretary, The National Treasury and Planning



PREFACE AND ACKNOWLEDGMENTS

The revision of Guidelines on Social Budgeting and Social Intelligence Reporting comes at a time when the country is consolidating gains after a decade of implementing the devolution dream in Kenya. The State Department for Planning is fully committed to comprehensive execution of the National Development function and by extension, the alignment of the National Budget to the achievement of Constitutional obligations as well as the National Development Blueprint. The revision of the Guidelines on Social Budgeting and Social Intelligence Reporting is, therefore, necessitated by the need to enhance implementation of Constitutional imperatives on public participation, as well as joint planning and budgeting between the two levels of Government.

The process of revising the Guidelines on Social Budgeting and Social Intelligence Reporting was spearheaded by The National Treasury and Planning with financial support from UNICEF Kenya Country Office. At the onset, let me sincerely thank Hon. Amb Ukur Yatani, Cabinet Secretary for providing overall guidance to the process of revising the Guidelines on Social Budgeting and Social Intelligence Reporting. Further, I wish to acknowledge and appreciate Maniza Zaman, the UNICEF Kenya Country Office Representative for the collaboration and financial support towards this exercise. Special appreciation also goes to Robert Simiyu, Social and Economic Policy Specialist and Godfrey Ndenge Social Planning Specialist both from UNICEF Kenya Country Office for their technical support.

I also wish to take this opportunity to express my gratitude to all those individuals from various Ministries, Departments, Agencies and Counties who gave invaluable contributions during the revision process for the Guidelines. Special gratitude goes to the Economic Planning Secretary, Mrs. Katherine Muoki for providing leadership and direction during this process.

Finally, I wish to recognize the efforts of the Technical Team, led by the Director, Social and Governance Directorate, Mr. Waweru Kamau, which participated in the development of these Guidelines. The Technical Team members included Ann Mwangi, Henry Mwaura, Joseph Kinyua, Florence Were, Chrisantos Okioma, Silvanice Ocham, Christine Kuria, Carolyn Njira, John Mutiso, Monicah Njoroge, Janet Mwendu James Mwanza, Fidelis Lagho, Josiah Munyua, Carilus Ogwel, Paul Kibira, Fridah Miriti and Gladys Gathera,. The unwavering dedication, commitment and teamwork that was demonstrated by the Technical Team is duly acknowledged.

Saitoti Torome, CBS

Principal Secretary

State Department for Planning

ACRONYMS AND ABBREVIATIONS

ASALs	Arid and Semi-Arid Lands
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CBEF	County Budget and Economic Forum
CBOs	Community-Based Organizations
CIDP	County Integrated Development Plan
CIMES	County Integrated Monitoring and Evaluation System
CoK	Constitution of Kenya
CoG	Council of Governors
CSBO	County Social Budgeting Observatory
CSOs	Civil Society Organizations
CT	Cash Transfer
e-SIR	Electronic Social Intelligence Reporting
FBOs	Faith-Based Organizations
IBEC	Intergovernmental Budget and Economic Council
ICCPR	International Covenant on Civil and Political Rights
ILO	International Labour Organization
KEPSA	Kenya Private Sector Alliance
MDAs	Ministries, Departments and Agencies
M & E	Monitoring and Evaluation
MoH	Ministry of Health
MoE	Ministry of Education
MTEF	Medium-Term Expenditure Framework
MTP	Medium Term Plan
NGAAF	National Government Affirmative Action Fund
NG-CDF	National Government Constituency Development Fund
NIMES	National Integrated Monitoring and Evaluation System
NSBO	National Social Budgeting Observatory



NSSF	National Social Security Fund
PBOs	Public Benefits Organizations
PFM	Public Finance Management
SBO	Social Budgeting Observatory
SDGs	Sustainable Development Goals
SB	Social Budgeting
SIR	Social Intelligence Reporting
SWGs	Sectoral Working Groups
TOTs	Trainers of Trainers
TOR	Terms of Reference
UN	United Nations
UNICEF	United Nations Children's Fund
UNCRC	United Nations Convention on the Rights of the Child
WASH	Water Sanitation and Hygiene



DEFINITION OF TERMS

Baseline:	An analysis describing the initial state of an indicator before the start of a project/programme, against which progress can be assessed or comparisons made.
Claim holder:	Individuals or social groups that have particular entitlements to services in relation to specific duty bearers.
Community:	A group of people sharing same social services such as education, health facilities, water and sanitation, administrative resources and interests in a common geographical area.
Data:	Raw facts that can be qualitative or quantitative that is collected for reference or analysis.
Duty Bearer:	A person or institution which has obligations and responsibilities to the realization of a right as per the Universal Declaration of Human Rights and can be held accountable for any acts of omission.
Electronic Social Intelligence Reporting (e-SIR):	The digital tool that gives real time reporting on Social Intelligence Reporting activities.
Indicator:	A sign of progress /change that result from any intervention. It measures a change in a situation or condition and confirms progress towards achievement of a specific result.
Non-State Actor:	An organizations or individual that is not affiliated with, or directed by or funded through the government.
Observatory:	A multi-disciplinary group of people with a common interest in inclusive socio-economic development.
Programme:	A grouping of similar projects and/or services performed by a Ministry or Department to achieve a specific objective.
Public participation:	This is the process by which interested and affected individuals, communities, organizations, agencies and government entities are consulted and included in the decision-making process. Public participation also seeks involvement and consultation of the public in the decision-making processes of the relevant state organs and public offices.
Secretariat:	The official or office entrusted with the responsibility of administrative duties, maintaining records, and overseeing or performing duties.



Social Budgeting: A process through which budget as a policy tool for development is initiated and sustained by the people themselves.

Social Intelligence: The ability to successfully build relationships and navigate social environments. Social Intelligence develops from experience with people and learning from success and failures in social settings.

Social Intelligence Reporting (SIR): A tool for gathering data and information for monitoring the delivery and status of public social services notably; education services in primary schools, health services within facilities, community and school water points, sanitation in schools, nutrition standards and social protection schemes and child protection services.



EXECUTIVE SUMMARY

The Government, through the National Treasury and Planning, and in collaboration with UNICEF and other actors, has been implementing the Social Budgeting Initiative which was initially launched in the year 2005. Social Budgeting is a process through which budget, as a policy tool for development, is initiated and sustained by the people themselves. In order to revamp the operationalization of Social Budgeting, the Guidelines on Social Budgeting and Social Intelligence Reporting have been revised. The revision of the Guidelines was necessitated by the overarching need to implement Constitutional imperatives on public participation, devolved government, and joint planning and budgeting between the two levels of government.

The history of Social Budgeting in Kenya dates back to 2005 when Social Budgeting was first implemented in the districts of Isiolo, Kwale and Turkana, and later expanded to the North Eastern Province districts of Garissa, Ijara, Mandera and Wajir. In 2009, a review of the implementation of Social Budgeting led to the introduction of Social Intelligence Reporting (SIR). A second review of the Social Budgeting Framework conducted in 2014 and thereby necessitating the re-designing of the functionality of SIR to incorporate real-time reporting through the electronic SIR.

The main objective of the Guidelines on Social Budgeting and Social Intelligence Reporting is to streamline and upscale the Social Budgeting Framework at national and county levels. Specifically, the Guidelines will provide a standardized approach on Social Budgeting and Social Intelligence Reporting; direction on the mechanisms for establishing functional Social Budgeting Observatories at the National and County government level; provide a platform for knowledge transfer, replication of best practices on the Social Budgeting framework; and to promote public participation and ownership.

The principle of Social Budgeting adopts a human rights approach to improve effectiveness of budgetary policies and choices and is anchored on international, regional, national policies and conventions; the Bill of Rights under the Constitution of Kenya on the rights and fundamental freedoms of the Kenyan citizens; a number of legislations including various acts and laws; and the Kenya Vision 2030, the Medium Term Plans and County Integrated Development Plans.

The implementation of the Guidelines will be guided by various principles as outlined in Articles 10 and 232 in the Constitution of Kenya under the values and principles of governance. These principles include democracy and participation of the people; transparency and accountability; timeliness and accessibility of quality data; promotion of innovations; and effective communication.

Key achievements of the Social Budgeting have been promotion of accountability and linking of as right-holders and duty-bearers; social development outcomes



manifested by the creation of the Social Policy Advisor focal point at National Treasury; provision of a rich and timely picture of what happens on the ground leading to increased investment in social sectors (averaging about 30 per cent of the Government budget); informed development of County Integrated Development Plans; inter-departmental collaboration among social sector players and enhanced capacity of the sub-national officers to undertake planning and budgeting functions; and the opportunity for communities, civil society and local leaders to participate and contribute to development programmes in their respective areas.

Social Budgeting initiative seeks to provide a platform for popular engagement of all stakeholders involved the Social Budgeting and Social Intelligence Reporting under the social sectors. In order to actualize this, the Guidelines proposes a framework on how stakeholder mapping will be undertaken to identify relevant state and non-state actors and the roles that these stakeholders will play. Further, the Guidelines have outlined institutional arrangements at both levels of Government including the functions of proposed Observatories.

In operationalizing Social Budgeting, the Guidelines outline provisions that will be taken into consideration. The provisions include capacity building of officers responsible for executing budgets at national and county levels and members of the observatories at national, county and community levels; provision of adequate budgetary allocation for acquisition of requisite infrastructure and technology to facilitate data capture for programming; and development and maintenance of a real time reporting system for Social Intelligence Reporting to improve the information life-cycle of data on social sectors.

Lastly the Guidelines propose to develop a monitoring and evaluation framework to track implementation of Social Budgeting and Social Intelligence Reporting. The monitoring and evaluation framework will be aligned to the National Integrated Monitoring and Evaluation System (NIMES) and the County Integrated Monitoring and Evaluation System (CIMES).

The Guidelines on Social Budgeting and Social Intelligence Reporting is organized into five sections. Section one introduces the concept of Social Budgeting and Social Intelligence Reporting while looking at the justification and backing to operationalize the Guidelines. Section two provides an overview of Social Budgeting, Social Intelligence Reporting and the electronic Social Intelligence Reporting system. Section three outlines the institutional arrangement that will spearhead operationalization of Social Budgeting and Social Intelligence Reporting while outlining the composition, roles and responsibilities of key stakeholders. Section four spells out operationalization for the Guidelines by laying out the implementation framework, highlighting areas to be capacity built, the required financial resources, and the requisite Information, Communication and Technological systems and infrastructure. Section five highlights provisions on the monitoring, evaluation and reporting.





SECTION ONE: INTRODUCTION

1.0 Social Budgeting Concept

Social Budgeting (SB) is a process through which budget as a policy tool for development is initiated and sustained by the people themselves. Social Budgeting has two (2) connotations. Firstly, ‘Social’ representing social sectors that focus on provision of services especially to the vulnerable groups. ‘Social’ Budgeting also represents a participatory approach to budget preparation and monitoring. Secondly, ‘Budgeting’ represents resource allocations as well as policy formulation.

The concept of Social Budgeting provides a strategy to enhance the bottom-up approach of the Medium-Term Expenditure Framework (MTEF) budgetary process. Specifically, SIR assists in highlighting innovations and gaps in community development; and enabled those charged with service provision and development partners to learn from and build on both the successes and failures. The strategy helps to promote accountability and to bridge the divide between beneficiaries and communities as right-holders on the one hand, and service providers and policy makers as duty-bearers on the other hand. In this regard, the SIR tool is a mirror that the government uses to reflect on the extent of development efforts for future improvement and better provision of services.

Social Budgeting focuses on human needs and ensures that people’s right to basic social services like education, health care, nutrition, clean water and sanitation are budgeted for. Thus, Social Budgeting ensures more equitable social development in the country through closer engagement with the citizens, the Government and Non-State Actors. The engagement is solidified through citizen participation and shared accountability in the Social Budgeting process.

The Social Budgeting concept is anchored on international, regional, national policies and conventions that include the Universal Declaration of Human Rights; Convention on the Elimination of Discrimination Against Women (CEDAW); Sustainable Development Goals (SDGs); African Union Agenda 2063; the Constitution of Kenya; and various national laws and policies such as the Public Finance Management Act 2012; the Intergovernmental Relations Act 2012; the Children’s Act 2001; the Kenya Vision 2030; and the Kenya National Social Protection Policy 2011.

The Bill of Rights under the Constitution of Kenya provides for the rights and fundamental freedoms. Article 43 provides for the rights to the highest attainable standard of health; the right to accessible and adequate housing, and to reasonable standards of sanitation; freedom from hunger, access to adequate food of acceptable quality; and access to clean and safe water in adequate quantities.



It is against the foregoing that the Guidelines on Social Budgeting and Social Intelligence Reporting have been revised to streamline and upscale the Social Budgeting initiative at National and County levels.

1.1 Rationale for the Guidelines

The revision of the Guidelines on Social Budgeting and Social Intelligence Reporting has been necessitated by the overarching need to implement Constitutional imperatives on public participation, devolved government, and joint planning and budgeting between the two levels of government. The Guidelines have been informed by the need to standardize the mode of implementation, assign accountability for setting up social budgeting observatories, application of uniform operational procedures and to map the stakeholders involved in Social Budgeting process. Further, the Guidelines will ensure coherence between policy, planning, budgeting and reporting; as well as enshrine the principles of community and stakeholder participation (especially women, children, youth, the elderly, persons with disabilities, minority and marginalized groups and the civil society) in the development process.

To operationalize Social Budgeting and Social Intelligence Reporting there is need to develop guidelines to standardize implementation and reporting. The Guidelines on Social Budgeting and Social Intelligence Reporting will be a dynamic tool that will be revised as need arises and as more lessons are learnt during implementation. All actors will use the Guidelines as a reference in the course of establishment and operationalization of structures for Social Budgeting and Social Intelligence Reporting.

1.2 Objectives of the Guidelines

The main objective of the Guidelines on Social Budgeting and Social Intelligence Reporting is to streamline and upscale Social Budgeting at national and county levels. Specifically, the Guidelines will provide:

- i. Standardized approach to Social Budgeting and Social Intelligence Reporting;
- ii. A basis for establishing functional Social Budgeting Observatories at the National and County government levels;
- iii. Promote a mechanism for identification of issues and challenges facing women, children and other vulnerable groups in accessing social services and finding real time sustainable solutions;
- iv. A basis for utilization of evidence to inform policy formulation and decision making; and
- v. A platform for peer-to-peer learning and replication of best practices on Social Budgeting to promote public participation and ownership.



1.3 Legislative, Legal and Policy Framework

The principle of Social Budgeting adopts a human rights approach to improve effectiveness of budgetary policies and choices and is anchored on several legal and policy frameworks as follows:

- i) *The Constitution of Kenya* – The Constitution under Article 43 provides every person has the right to the highest attainable standard of health, access to adequate housing, and to reasonable standards of sanitation, access to adequate food of acceptable quality, to clean and safe water in adequate quantities. Further, the Constitution elaborates certain rights to ensure greater certainty as to the application of those rights and fundamental freedoms to certain groups of persons. Articles 53, 54, 55, 56 and 57 give entitlement of rights of children, persons with disabilities, youth, minorities and marginalized groups and the elderly.
- ii) *The Children's Act, 2001* – Provides for safeguarding of the rights and welfare of the child and notes that the Government shall take steps to the maximum of its available resources with a view to achieving progressively the full realization of their rights.
- iii) *Basic Education Act, 2013* – Provides that basic education shall be guided by promotion of good governance, participation and inclusion of parents, communities, private sector and other stakeholders in the development and management of basic education; and ensuring human dignity and integrity of persons engaged in the management of basic education.
- iv) *Persons with Disabilities Act, 2003* – Stipulates the realization of the rights of persons with disability such as right to education, access to health, nondiscrimination, employment, apprenticeship, among others. Specifically, part 11 stipulates that the government shall take steps to maximize available resources with a view of achieving the full realization of the rights of persons with disabilities.
- v) *Water Act, 2016* – Stipulates that every person in Kenya has the right to clean and safe water in adequate quantities and to reasonable standards of sanitation.
- vi) *Health Act, 2017* – Sets out to protect, respect, promote and fulfill the health rights of all persons in Kenya to the progressive realization of the rights to the highest attainable standard of health, including reproductive health care and the right to emergency medical treatment; protect, respect, promote and fulfill the rights of children to basic nutrition and health care services; and protect, respect, promote and fulfill the rights of vulnerable groups.



- vii) *Public Participation Act, 2018* – Promotes community ownership of public decisions; and promote public participation and collaboration in governance processes by ensuring that the public, communities and organizations to be affected by a decision shall have a right to be consulted and involved in the decision-making process.
- viii) *Public Finance Management Act, 2012* – Provides for effective management of public finances in the national and county governments. The Act outlines the county government budget making process and the required plans that includes the County Integrated Development Plans. The Act also outlines the county budget process cycle which must be guided by the integrated development plans and executed through the annual work plans. Section 137 provides for the establishment of a County Budget and Economic Forum (CBEF) for consultation purposes. The Act also provides for the establishment of the Intergovernmental Budget and Economic Council (IBEC) that provides a forum for consultation and cooperation on budget issues and integrated development planning.
- ix) *Intergovernmental Relations Act, 2012* – Provides for Principles of intergovernmental relations in inclusive and participatory governance; promotion of equality and equity in service delivery; promotion of accountability to the people in decision making and actions taken; and institutionalized protection of marginalized groups. Section 7 established the summit which is responsible for monitoring the implementation of national and county development plans and recommending appropriate action. Section 11 establishes the Intergovernmental Relations Technical Committee (IGRTC) whose function includes providing secretariat services to the summit. Section 19 establishes the council of governors who coordinate the receiving of reports monitoring implementation of intercounty agreements on intercounty project.
- x) *The County Government Act, 2012* – Section 107 specifies the types and purposes of county plans. These plans include County Integrated Development Plans, County Sectoral Plans, County Spatial Plans, and Cities and Urban Area Plans. The plans shall guide, harmonize and facilitate development and shall be the basis for all budgeting and spending in a county. Specifically, Section 109 of the Act states that a County department shall develop a ten-year county sectoral plan as component parts of the County Integrated Development Plan. The County sectoral plans shall be programme based, the basis for budgeting and performance management and shall be reviewed every five years by the county executive and approved by the county assembly, but updated annually. To strengthen development planning at the county level, Section 54 of the County Government Act, 2012 requires that the county establishes the county intergovernmental forum that will be in charge of harmonization of services rendered, coordination of development activities and intergovernmental functions in the county.



- xi) *Urban Areas and Cities Act, 2011* – Section 137 states that a city or urban area integrated development plan shall be aligned to the development plans and strategies of the county government. Integrated urban/city development plan shall guide and ensure comprehensive inclusion of all functions.
- xii) *National Government Constituency Development Fund (Amendment) Act, 2016* – The Fund is designed to support constituency-level, grass-root development projects and aims at achieving equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. The Fund targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots. The Fund also facilitates the putting up of new water, health and education facilities in all parts of the country, including remote areas that were usually overlooked during funds allocation in national budgets.
- xiii) *Transition to Devolved Government Act, No. 7 of 2013* – The Act provided a legal and institutional framework for a coordinated transition to the devolved system of government while ensuring continued delivery of services to citizens. The Act also provided, pursuant to section 15 of the Sixth Schedule to the Constitution, for the transfer of powers and functions to the national and county governments.
- xiv) *National Social Security Fund (NSSF) Act, No.45 of 2013* – The Act creates a pension scheme in which every Kenyan with an income shall contribute a percentage of his/her gross earnings so as to be guaranteed basic compensation in case of permanent disability, basic assistance to needy dependants in case of death and a monthly life pension upon retirement. The Act also offers social protection to all Kenyan workers and provides social security protection to workers in the formal and informal sectors.
- xv) *International and Regional Conventions* – Kenya is a signatory to a number of international and regional conventions, which form part of the laws. In particular, Article II of the International Covenant on Economic, Social and Cultural Rights states in part that: “The State parties to the present covenant recognize the rights of everyone to adequate standard of living for himself/herself and his/her family, including adequate food, clothing, and housing, and to the continuous improvement in living conditions”.

Article IV of the United Nations Convention on the Rights of the Child 1990 (UNCRC) states in part that “State parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation”.



Further, the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the UNCRC establishes the institutionalization of participatory and rights based budgeting to ensure equity, inclusiveness, transparency and mutual accountability between the respective claim holders -children, women and deprived populations and duty bearers- the latter being the various layers of public and private institutions of authority responsible for the delivery of socio economic rights and the Social Pillar outcomes of Vision 2030.

Other international and regional conventions Kenya is a signatory to include: the Universal Declaration of Human Rights (1948), the UN Convention on the Rights of Persons with Disabilities (2006), the African Charter on the Rights and Welfare of the Child (1990), International Covenant on Civil and Political Rights (ICCPR), the International Labour Organization (ILO), Convention on the Worst Forms of Child Labour (1999), and the ILO Minimum Age Convention (1973) that deals with the minimum age for employment.

- xvi) *Sustainable Development Goals* – The Seventeen (17) Goals aim at creating a better world by 2030 and leaving no one behind. Specifically, the Goals that relate to Social Budgeting are: Goal 1 - No poverty; Goal 2 - Zero Hunger; Goal 3 - Good Health and Well-being; Goal 4 - Quality Education; Goal 5 - Gender Equality; and Goal 6 - Clean Water and Sanitation.
- xvii) *African Union Agenda 2063* – Aspires for a prosperous Africa based on inclusive growth and sustainable development. The goals of the agenda take into consideration the need to have a high standard of living, quality of life and wellbeing, education, and good health for citizens.
- xviii) *The Kenya Vision 2030 and its Medium-Term Plans* – Under the Social Pillar, several flagship programmes and projects have been identified for implementation under Population, Housing and Urbanization; Education and Training; Environment, Water and Sanitation; Gender, Youth and Vulnerable Groups; and Sports, Culture and the Arts sectors.
- xix) *The National Spatial Plan, 2015-2045* – Provides a national spatial structure that defines how the national space is utilized to ensure optimal and sustainable use of land and land-based resources. This is imperative as it facilitates the achievement of the land policy principles of efficiency, equity, sustainability and productivity. The plan aims at promoting the attainment of national, social, economic and environmental goals and objectives. Further, the plan provides strategies for spatial growth and development that include; optimizing land and natural resources, promoting balanced regional development, promoting rural development and managing the impacts of global trends.




The National Spatial Plan serves as a guide in the preparation of the regional, county and local spatial plans. Section 110 of County Government Act requires counties to prepare a ten year county Geographic Information System based database system spatial plan for each county, which shall be a component part of the county integrated development plan providing a spatial depiction of the social and economic development programme of the county as articulated in the integrated county development plan; clear statements of how the spatial plan is linked to the regional, national and other county plans; and clear clarifications on the anticipated sustainable development outcomes of the spatial plan.

- xx) *The Social Protection Policy, 2011* – Aims at ensuring all Kenyans live in dignity and are given the opportunity to exploit their capabilities for social and economic development. The policy guides social protection initiatives, which are provided by many different stakeholders including Government ministries and agencies, the private sector, communities, households, and other non-state actors, that are implemented to ensure the social well-being of citizens and communities.
- xxi) *National Government Affirmative Action Fund (NGAAF)* – The Fund is a product of the Constitution in support of the Government commitment to put in place measures to redress past disadvantages among certain segments of the population. It is also anchored on the Kenya Vision 2030 development blueprint under the Social Pillar to address the plight of vulnerable groups through enhanced access to financial facilities for socio-economic empowerment among women, youth, Persons with Disabilities, needy children and elderly persons in the country.

1.4 Guiding Principles

The Guidelines on Social Budgeting and Social Intelligence Reporting shall take into consideration the values and principles of Governance and principles and values of Public Service as articulated in Articles 10 and 232 in the Constitution of Kenya. Specifically, the Guidelines will be guided by the following principles:

- i) **Participation and Inclusion:** This as enshrined in the Constitution will ensure protection and promotion of the interest and rights of minorities, marginalized groups and communities involvement in decision making processes.
- ii) **Timeliness and Accuracy:** Timely access to accurate information, data, documents, and other information relevant or related to policy formulation and implementation is key to evidence-based decision making.

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- iii) **Governance and Accountability:** The public planning and budgeting process must be guided by the principles of Values and Governance as stipulated in Article (10) of the Constitution. This will ensure openness and accountability, including public participation in financial matters and promote an equitable socio-economic development.
 - iv) **Efficiency and Effectiveness:** Budgeting within fiscal objectives and alignment with medium-term strategic plans and priorities and comprehensive budget accounting, effective budget execution and use of financial resources.
 - v) **Sustainability:** The involvement of the communities and non-state actors will ensure the demand side is taken care of as well as enhance sustainability. This is also in line with the Sustainable Development Goals (SDGs).

1.5 Organization of the Guidelines

The Guidelines are organized into five sections. Section one introduces the concept of Social Budgeting and Social Intelligence Reporting while looking at the justification and need to operationalize Social Budgeting. Section two outlines the evolution of Social Budgeting and highlights the key milestones, challenges and opportunities. Section three provides the institutional arrangements that will anchor the operationalization of Social Budgeting and Social Intelligence Reporting. Section four spells out operationalization of Social Budgeting by laying out the implementation framework, capacity building, funding arrangements and the stakeholder analysis. Finally, Section five highlights the monitoring, evaluation and reporting processes.

1.6 Scope of the Guidelines

The Guidelines on Social Budgeting and Social Intelligence Reporting will be applied by National and County governments. Non-State Actors may also customize and adopt the Guidelines as a basis for implementation of Social Budgeting. The Non-State Actors include Development Partners; the Private Sector; Public Benefits Organizations (PBOs); Faith Based Organizations (FBOs); media, research and academic institutions; professional bodies; philanthropists; communities, among others.



SECTION TWO: EVOLUTION OF SOCIAL BUDGETING AND SOCIAL INTELLIGENCE REPORTING

2.0 Introduction

This Section presents the evolution of Social Budgeting right from the conceptualization of the initiative to the adoption of the Social Intelligence Reporting. The Section also gives a highlight of the key milestones, challenges, and opportunities that may be explored to promote Social Budgeting and Social Intelligence Reporting.

2.1 Evolution of Social Budgeting

Social Budgeting was conceptualized in 2005 by the State Department for Planning in collaboration with UNICEF Kenya country office. Social Budgeting was first implemented in the then Districts of Isiolo, Kwale and Turkana. The implementation was later expanded to the North Eastern Province Districts of Garissa, Ijara, Mandera and Wajir. Subsequently, National and District Social Budgeting Observatories were established. The Observatories were charged with the responsibility of promoting social equity, setting priorities, resource allocation and mobilization at national and sub-national levels.

A review of the implementation of Social Budgeting in 2009 revealed that although the observatories were operationalized, there was inadequate evidence to inform policy discussions on setting of priority, resource allocation and mobilization. This led to the introduction of Social Intelligence Reporting. Social Intelligence Reporting (SIR) is used to gather data and information for monitoring the delivery and status of public social services. The social services include education services in primary schools, health services within facilities, community and school water points, sanitation in schools, nutrition standards and social protection schemes, and child protection services. The Social Intelligence Reporting (SIR) tracks how budgets are working especially for children and women at facility/community and devolved levels. Further, SIR stimulates actions and accountability by duty bearers.

A further review of the Social Budgeting Framework conducted in 2014 established that the initiative was highly relevant to the development needs for Kenya. The review also noted that there were delays in submissions of reports, comparison of performance from different counties, and implementation of action plans to promote effective decision making. The foregoing necessitated the re-designing of the functionality of SIR to incorporate real-time reporting through the electronic SIR (e-SIR) system.



The e-SIR is a real time reporting system for Social Intelligence Reporting that ensures that the collection, processing, analysis, visualization and dissemination of information collected through the SIR tool is digitized. The system enables rapid transfer of information from the field, production of regular reports and interactive queries as well as public accessibility to the information. The real-time reporting makes data and information readily available to facilitate corrective actions by various levels of programme implementers and policy makers. The system also provides improved functionality for facility managers and enforcement agencies.

2.2 Key Milestones

Over the years, the Social Budgeting (SB) framework has had mixed outcomes at both the National and County levels. At the National level, there was for the first time a dedicated focus towards influencing budgets for social development outcomes. This was manifested by the creation of a Social Policy Advisor focal point operated at the Budgetary Department in the National Treasury. Further, through the conduct of SIR, policy makers were provided with a rich and timely picture of what was happening on the ground. Subsequently, investment in social sectors increased to an average of about 30 per cent of the National budget.

At the County level, the evidence generated from the programme was used to inform the development of County Integrated Development Plans (CIDPs). Further, the programme fostered inter-departmental collaboration among social sector players and enhanced the capacity of sub-national officers to undertake planning and budgeting functions. In addition, SIR provided communities, civil society and local leaders an opportunity to participate in and contribute to development programmes in their areas. It is acknowledged that together, communities and those charged with providing services have been able to identify problems affecting the area, and to agree on priorities for investment given the available resources. The noted collaboration results in accountability and transparency in management of public resources.

Generally, a number of successes were recorded during the implementation of the programme. At the National level, the SB programme has had top leadership support. The Government also provided requisite financial and human resources to implement and coordinate programme activities. In the various sub-counties that were implementing the SB programme, most of the Sub-County Officers were aware of the programme, had been capacity built and had participated in the development of the programme documents.

2.3 Challenges

The SB programme has experienced some challenges during the implementation period. For instance, an expanded SIR could quickly generate large amounts of hard-to-manage data and local officers can easily slip back into the mindset of being a data-collector rather than a problem-solver. This challenge may come by way of lack of sufficient discipline to focus on the information that really matters. In the absence of Guidelines, this challenge could lead to low programme outputs and outcomes.

In addition, an assessment of the programme, in 2014, also reported a number of challenges. Key among these include challenges related to transition to the devolved system of Government; low levels of awareness of the SB concept among the staff at the Social Sector facility levels; weak institutionalization of social budgeting; delayed dissemination of reports; high turnover of the trained staff at the National and County levels; and inadequate sharing of best practices on SB and SIR among the implementing sub-counties.

2.4 Opportunities

The dual focus of Social Budgeting, that is, on local problem solving and strategic data, is both a great strength and an opportunity. There also exists some opportunities that if well utilized, could re-engineer the SB programme and spur socio-economic development to realize shared prosperity for all citizens. Further, advancements in technology and expansion of digital infrastructure will enable real time sharing and use of data and information to support evidence-based decision making. Furthermore, there exists top leadership buy-in that will be highly instrumental in the implementation of Social Budgeting and Social Intelligence Reporting. Finally, increased uptake of social media among the population provides an opportunity for communities to highlight gaps that require urgent interventions.



SECTION THREE: INSTITUTIONAL FRAMEWORK

3.0 Introduction

This Section presents the institutional framework for the operationalization of Social Budgeting and Social Intelligence Reporting. The Section also provides the composition and the functions of the Social Budgeting Observatories, and the management structure flow chart on Social Budgeting.

3.1 Institutional Arrangements

The institutional arrangement has been developed with a view to ensure the participation and partnerships among stakeholders involved in the provision of socio-economic services. The stakeholders include relevant government departments and institutions at both levels of government, Public Benefits Organizations (PBOs), Faith-Based Organizations (FBOs), the media, children, women, youth, the elderly, persons with disabilities, minorities and marginalized groups, development partners, and the private sector.

3.1.1 The National Treasury and Planning

The Cabinet Secretary responsible for National Planning will provide the overall guidance on the implementation of the Social Budgeting Framework. Specifically, issues which require policy direction emanating from the National Social Budgeting Observatory (NSBO) will be escalated to the Cabinet Secretary for guidance or inclusion in the Budget Circulars. Further, the Cabinet Secretary may table unresolved issues to the Cabinet for direction.

3.1.2 National Social Budgeting Observatory (NSBO)

The National Social Budgeting Observatory will be the highest policy advisory and oversight organ for Social Budgeting. The NSBO will bring together the top most policy decision makers at the National Level and will facilitate implementation of development priorities identified by the stakeholders at both levels of government. The NSBO will meet biannually or as need arises.

The membership of NSBO will comprise of:

- i. Principal Secretary responsible for National Planning – **Chair**;
- ii. A representative of Council of Governors – **Co-chair**;
- iii. Director responsible for Social Sectors, in the State Department in charge of National Planning – **Secretary**;
- iv. Director of Budget in the National Treasury;



- v. Heads of relevant technical departments from the Ministries and State Departments Responsible for Social Protection; Water and Sanitation; Education; Health and Nutrition; Agriculture; and Youth;
- vi. Head of Technical Department from the State Department responsible for Devolution;
- vii. Director responsible for Monitoring and Evaluation;
- viii. Executive Heads of KNBS and KIPPRA;
- ix. A representative of PBOs;
- x. A representative of Inter-Religious Council of Kenya (IRCK);
- xi. Representatives of Development Partners; and
- xii. A representative from Kenya Private Sector Alliance (KEPSA).

The National Social Budgeting Observatory may identify and co-opt any other ex-officio and/ or member as the need arises. The membership of NSBO will not exceed twenty five (25) members.

The functions of the National Social Budgeting Observatory are to:

- i. Provide strategic direction towards ensuring achievement of Social Budgeting within the overall government development agenda in equitable distribution of services;
- ii. Review and approve operational and policy guidelines on Social Budgeting and Social Intelligence Reporting, together with the National and County level project proposals;
- iii. Promote participatory planning and budgeting to achieve social sectors targets within the overall development agenda;
- iv. Spearhead implementation, monitoring, evaluation and reporting of the Social Budgeting framework to guide policy interventions;
- v. Provide a platform for communication and sharing of information on the status of social sector at the national and county levels; and escalate unresolved issues to the Cabinet Secretary responsible for National Planning for policy guidance;
- vi. Strengthen collaboration of service providers and key players for effective service delivery in the social sector; and
- vii. Periodically undertake quality assurance visits to monitor and review the implementation of Social Budgeting and Social Intelligence Reporting.



3.1.3 National Social Budgeting Observatory Secretariat

The NSBO secretariat will provide technical support and advice to NSBO. The Secretariat will hold quarterly meetings or when need arises. Member institutions will designate specific individuals as representatives to maintain continuity and unity of purpose. The Director responsible for Social Sectors in the State Department responsible for National Planning will convene the Secretariat. Other members of the Secretariat will include:

- i) Heads of relevant technical departments from the Ministries and State Departments Responsible for Social Protection; Water and Sanitation; Education; Health and Nutrition; Agriculture; and Youth;
- ii) A representative of CoG;
- iii) Relevant Head of Technical Department from the State Department responsible for Devolution; and
- iv) A representative of Development Partners.

The functions of the Secretariat are to:

- i. Review and prioritize sector specific social policy interventions and advocate for integration of the same during the Medium-Term Expenditure Framework (MTEF) process;
- ii. Provide linkages between the NSBO and CSBOs;
- iii. Review County Social Budgeting Observatories project proposals and reports for non-devolved social sector functions and provide feedback;
- iv. Provide capacity building and technical support to CSBOs;
- v. Develop and maintain a database of all social sector stakeholders at both levels of Social Budgeting Observatories;
- vi. Develop and review national project proposals to ensure social equity and alignment to the national development agenda; and
- vii. Develop and review SIR tools to enable communities to engage and work with National and County level Social Budgeting Observatories.

3.14 County Social Budgeting Observatory (CSBO)

The establishment of the County Social Budgeting Observatories (CSBO) will promote synergy, transparency, participatory engagement of stakeholders, and mutual accountability in social sector service delivery while avoiding duplication of efforts and wastage of available resources. The CSBO shall also be a key part

of the participatory county and community monitoring and evaluation system for realization of socio-economic rights and the Kenya Vision 2030 Social Pillar.

The County Social Budgeting Observatory will be the highest policy advisory and oversight organ for Social Budgeting at the County level in each of the 47 Counties. The Observatory will bring together policy decision makers at the County level and will facilitate implementation of development priorities identified by stakeholders at the County level. The CSBO will meet biannually or as need arises.

The County Social Budgeting Observatory (CSBO) will constitute the following members:

- i. County Executive Committee Member in charge of Finance and Economic Planning or equivalent – **Chair**;
- ii. A Deputy County Commissioner (DCC) – **Co-chair**;
- iii. County Director/Head/Officer in charge of Economic Planning – **Secretary**;
- iv. National Government County Director of Planning Officer (NG-CDPO);
- v. Heads of relevant technical departments from the County Departments Responsible for: Social Protection, Water and Sanitation, Education, Health and Nutrition and Agriculture;
- vi. Representatives of National Government functions responsible for: Education, Youth, Social Development, and Children Services;
- vii. Representatives of PBOs and Philanthropists;
- viii. A representative of FBOs;
- ix. A representative from Development Partners with operations within respective Counties;
- x. A representative from Kenya National Chamber of Commerce and Industry (KNCCI);
- xi. A representative of Members of the County Assemblies; and
- xii. Identified ex-officio from Communities.

The County Social Budgeting Observatory will not exceed 25 members and may identify and co-opt any other ex-officio and/ or member as the need arises.

The functions of the County Social Budgeting Observatory are to:

- i. Promote participatory planning and implementation of interventions to ensure equitable distribution of resources and services within the county in achieving county social sector targets;



- ii. Deliberate on County priorities with regard to social sectors to be included in Sectoral plans, Annual Development Plans and County Integrated Development Plans (CIDP).
- iii. Strengthen collaboration of key players for effective and efficient service delivery in the socio-economic sectors and review the database of all social sector stakeholders at County level;
- iv. Provide a platform for communication and sharing of information on the status of socio-economic rights and social sectors between the national and county levels, and to facilitate discussions on alternative approaches and strategies for improving the social sectors performance;
- v. Develop synergy between National and County Government resource allocation to avoid duplication of efforts as well as identify resource gaps to inform resource mobilization strategies to support joint social sector activities;
- vi. Guide the implementation of operational and policy guidelines on Social Budgeting at the County level;
- vii. Review and disseminate Social Intelligence reports as well as social sector county project proposals to enrich social policies; and
- viii. Implement, monitor, evaluate the Social Budgeting framework and prepare reports to guide policy interventions.

3.1.5 County Social Budgeting Observatory Secretariat

The Secretariat will provide technical support and advice to CSBO. The Secretariat will hold quarterly meetings or when need arises. Member institutions will designate specific individuals as representatives to maintain continuity and unity of purpose. The County Director in charge of Economic Planning will convene the Secretariat. Membership of CSBO Secretariat shall be drawn exclusively from the CSBO. The composition of the Secretariat shall include:

- i) The Director in charge of Finance and Economic Planning;
- ii) A Deputy County Commissioner;
- iii) National Government Director of Planning within the County; and
- iv) Heads of relevant technical departments from the County Departments Responsible for Social Protection; Water and Sanitation; Education; Health and Nutrition; and Agriculture.



The functions of the Secretariat are to:

- i. Coordinate the implementation, monitoring, evaluation and reporting of social budgeting programmes and provide linkages between the County and National Observatories;
- ii. Review County planning and budgeting reports and provide feedback to the Sub-Counties through the Director/Head/Officer in charge of Economic Planning;
- iii. Review the County social equity budget proposals, and recommend funding in the sectors and defend the same at the County Assembly through the County Executive Committee Members in charge of the social sectors and the National/County Sector Working Groups (SWGs);
- iv. Compile available data on realization of socioeconomic rights and social sector trends and conduct rapid base assessments on emerging issues and develop County sectoral plans on social budgeting;
- v. Collect, compile and present social sector proposals for review by CSBO;
- vi. Implement operational and policy guidelines on Social Budgeting at the County level; and Identify capacity gaps and needs necessary for effective implementation of Social Budgeting;
- vii. Discuss the Social Intelligence Reports and propose remedial actions to the relevant public, private and non-state institutions; and
- viii. Identify, develop and maintain a database of all social sector stakeholders at County level.

3.1.6 Communities and Civil Society Organizations

The participation of communities and Civil Society Organizations (CSOs) in Social Budgeting is expected to facilitate real-time solutions to identification obstacles facing citizen in accessing rights to basic social services and immediate solutions to the challenges, identifying service delivery gaps in quality and quantity; examining gender responsiveness in programming; promoting transparency and efficient use of funds; and providing quick feedback on whether public social policies and investments are working towards achieving results for the poor and marginalised.

To engage in Social Budgeting process CSOs supporting communities will:

- i. Organize and mobilize various communities to participate in identification of development challenges including proposals and actions on how to address identified challenges through planning and budgeting;
- ii. Consolidate information on public needs and priorities and link with Government entities responsible for planning and budgeting;

- iii. Train the community members on how to participate in social budgeting and social intelligence reporting to understand and analyze government budgets;
- iv. Contribute vital information on community needs and priorities that may lead to effective and efficient policy options;
- v. Collect and summarize budgets into easily understandable formats, and disseminate budget information to ensure inclusivity;
- vi. Hold public officials accountable in expending public resources efficiently and effectively to achieve desired outcomes; and
- vii. Mobilize resources in support of community rollout of social budgeting and electronic social intelligence reporting.

3.2 Management Structure Flow Chart for Social Budgeting

The State Department responsible for National Planning shall support the establishment and operationalization of the NSBO and NSBO Secretariat at the National Level as provided in the Institutional Framework outlined in Section three (3); provision of technical support to Counties to enable them establish and operationalize the CSBO and CSBO Secretariat at the County Level as provided in the Institutional Arrangements Section three (3); and provision of technical support to Counties to conduct Social Intelligence Reporting as stipulated in the SIR Training Manual.

The schematic description is shown in Figure 1 below.

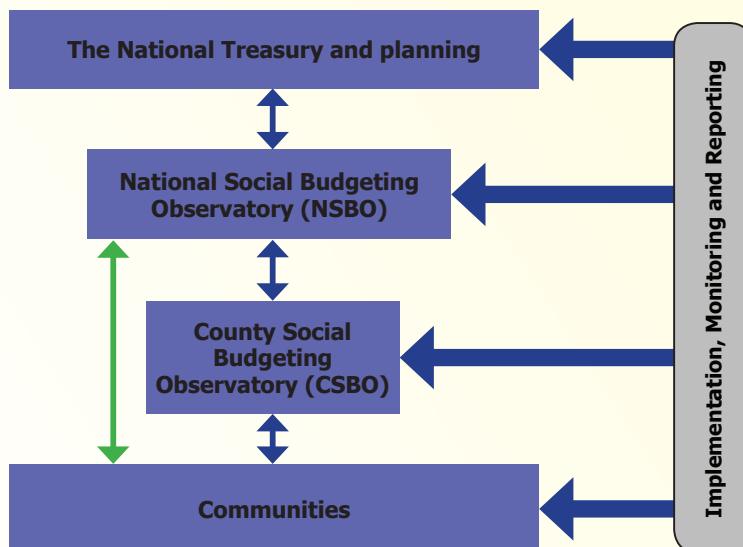


Figure 1: Management Structure Flow Chart for Social Budgeting



SECTION FOUR: OPERATIONALIZATION OF SOCIAL BUDGETING

4.0 Introduction

This Section highlights the implementation framework and capacity building for Social Budgeting.

4.1 Implementation Framework

The Guidelines on Social Budgeting and Social Intelligence Reporting will be implemented by the National and County governments. Non-State actors may also adopt the Guidelines as a basis for implementation. For the Guidelines to take full effect, the State Department responsible for National Planning will provide guidance and oversight on the implementation of the SB Guidelines, and support the establishment of Social Budgeting Observatories as outlined in Section three (3). In addition, the State Department will also support capacity development as discussed in the following sections.

4.2 Capacity Building

Capacity building will target officers responsible for executing budgets at National and County levels and members of the observatories at National, County and community levels. Capacity needs assessment will be conducted to determine capacity gaps. Capacity building will be carried out by social budgeting experts from both the National and County Governments together with identified relevant partners, CBOs, communities and consultants.

The State Department responsible for National Planning in partnerships with the County Governments will coordinate the selection and identification of Trainers. The Trainers will be persons conversant with the budgeting making process and experts in facilitation. The Training of Trainers will also encompass training on use of technology to collect data, analyse, visualize, prepare reports and enhance public participation.

The State Department responsible for National Planning in partnership with key stakeholders will develop and issue a capacity building framework. The capacity building materials will focus on software and hardware requirements; norms and standards; structures, systems; and human capacity required for SBI. Officers responsible for budgeting at national and county levels will be trained on how to use e-SIR to prepare policy briefs and action points for communities.



4.2.1 Information and Communication Technology Systems and Infrastructure

The State Department responsible for National Planning in collaboration with the key stakeholders will develop and maintain a real time data collection, analysis and reporting system on Social Intelligence. The aim of the system and infrastructure will be to support collection and analysis of data from social sectors, sharing of information, and timely reporting to support informed decision making at the National and County levels.

The system will be hosted in a Government owned facility preferably in the State Department responsible for National Planning. The system will comprise of data processing, storage and end user devices and software. The system shall have interoperability capabilities in order to support diverse end user devices. In addition, the System will be interactive to facilitate feedback among users and shall allow generation of information needed for Social Intelligence Reporting.

The principles of the system will be availability, reliability, accessibility, integrity of data, interactivity, transparency, and accountability.

4.2.2 Institutional Strengthening

At the National and County level, a Secretariat will be established to coordinate SB in the country. Adequate human, financial and physical resources will be provided for strengthening institutional framework on Social Budgeting.

To institutionalize Social Budgeting in the National and County levels budgetary process, capacity for officers responsible for budget will be enhanced. In support of this, adequate budgetary provision will be provided in the National and County budgets for acquisition of requisite infrastructure and technology to facilitate data capture for programming.

Notably, the two levels of Government may develop legislation to promote institutionalization of Social Budgeting and e-SIR in the budgetary process.

4.2.3 Stakeholder Analysis

Stakeholder analysis will be undertaken to identify relevant state and non-state actors and to establish the roles that each Stakeholder will play in Social Budgeting. A database of all social sector stakeholders at all levels of Social Budgeting Observatories will be developed and regularly updated. A sample stakeholder analysis template is provided in Table 1. The stakeholder categories may include Ministries, Departments and Agencies, County Governments, Development Partners, Private sector, Public Benefits Organizations (PBOs), Faith Based Organizations (FBOs), media, research and academic institutions, professional bodies, philanthropists, communities, among others.



Table 1: Stakeholder Analysis Template

Stakeholder Category	Stakeholder Name	Contact Person Phone, Email, Website, Address	Impact How much does the project impact expected beneficiaries? (Low, Medium, High)	Influence How much influence do they have over the project? (Low, Medium, High)	What is important to the stakeholder?	How could the stakeholder contribute to the project?	How could the stakeholder block the project?	Strategy for engaging the stakeholder	Spatial/Coverage

4.3 Funding Arrangements

To finance implementation of the Social Budgeting, the Government will appropriate resources through the MTEF budgetary system both at the National and County Level. In addition, it is envisaged that the private sector and other development partners shall fund necessary initiatives in a transparent and accountable manner and as provided by the Public Finance Management Act. Further, all implementing partners shall develop and implement resource mobilization strategies for Social Budgeting and Social Intelligence Reporting.

In support of the foregoing, capacity building will be conducted on resource mobilization to enhance proposal development skills at both the County and Community levels.



SECTION FIVE: MONITORING, EVALUATION, REPORTING AND REVIEW

5.0 Introduction

This Section presents the Monitoring, Evaluation and Reporting of the operationalization of the Guidelines on Social Budgeting and Social Intelligence Reporting. Monitoring, evaluation and reporting of these Guidelines will involve a systematic and continuous process of collecting and analysing information as per identified indicators, and targets. In addition, preparation of reports will be the basis for providing feedback to all Stakeholders.

5.1 Overview

It is envisaged that use of the Guidelines will result in improved budgetary allocation and execution for investments in the social sectors. The monitoring, evaluation and reporting of operationalization of the Guidelines on Social Budgeting and Social Intelligence Reporting will focus on the establishment and operationalization of Social Budgeting Observatories, capacity building and resource mobilization.

A survey will be conducted to provide baseline data for the indicators. The proposed Monitoring and Evaluation system will develop tools for capture, handling and protection, processing, analysis of data. The M&E framework shall involve periodic monitoring on quarterly and annual basis.

5.2 Monitoring

The Guidelines provide a mechanism for checking progress in implementation of Social Budgeting and Social Intelligence Reporting. A monitoring plan and tools will be developed to enable monitoring in the implementation of the programme.

Monitoring will be conducted quarterly and annually to ensure effective implementation of the programme. The data/information generated from monitoring will be utilized by the management for the day-to-day implementation of the programme activities including taking corrective measures where necessary. Monitoring reports will also provide information for evaluation of the programme.



5.3 Evaluation

Evaluation will entail an assessment of the changes brought about by the SIR programmes over time. Evaluation will be conducted by an independent evaluator/agency. The management of evaluation will be done by the State Department responsible for National Planning. The evaluation criteria will focus on programme issues that include relevance; efficiency; effectiveness; sustainability; and impact of programmes. The results of evaluation will be utilized to inform decision-making; promote accountability; facilitate learning; establish value for money; and to support identified scale ups.

5.4 Reporting

Monitoring and evaluation reports will be developed and shared to inform management, observatories, the National Treasury and Planning and the communities on the effectiveness of implementation of the programme. The reports will be used for preparation of policy briefs; enable learning; provide feedback; and to inform decision making at all levels.

Reporting tools will be developed and disseminated to all key stakeholders for use in preparation of the reports. The reports will be submitted to various stakeholders for accountability purposes. In addition, the reports will be hosted at strategic levels both at the National and County levels.

5.5 Review of the Guidelines

The Guidelines will be reviewed every five (5) years and/or as when the need arises. The review will be coordinated by the State Department responsible for National Planning in collaboration with key stakeholders.

Annex 1: Implementation Matrix

S/ No	Activity	Output	Performance Indicator	Agency	Time Frame	Estimated Budget (Kshs. Million)	Source Of Funds
1.	Roll out and sensitization of SIR guidelines	Awareness enhanced	No. of people/ Institutions sensitized	State Department for Planning/ Secretariat	1 st Year of implementation	30	UNICEF
2.	Establish the observatories and secretariat	Observatories and Secretariats established	No. of observatories and secretariat at National and County level	State Department for Planning/ Secretariat	Continuous	5	UNICEF
3.	Capacity Building.	Human Resource Development (training)	No. of trained personnel per county	State Department for Planning/ Secretariat	Continuous	50	UNICEF
		Infrastructure and Systems developed and maintained	No. of systems, materials, laptops e.t.c	ICT	Continuous	80	UNICEF
		Institutions Strengthened	No. of institutions strengthened	State Department for Planning/ Secretariat	1 st Year of implementation	25	GOK- UNICEF
4.	Field Monitoring Visits	Monitoring Visits	No. of field visits	The Secretariat	Monthly/ Quarterly	25	GOK- UNICEF
5.	Preparation of SIR Reports	SIR reports	No. of SIR reports	The secretariat	Monthly/ Quarterly	12	GOK- UNICEF
6.	M&E	M&E Reports	No. of M&E Reports	The Secretariat	Quarterly & Annually	20	GOK- UNICEF
7.	Resource Mobilization	Resources mobilized	Increased funds (%)	The Observatories (NSBO & CSBO)	Continuous	3	GOK- UNICEF
TOTAL						250	



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