



TECHNICAL REPORT
December 2022

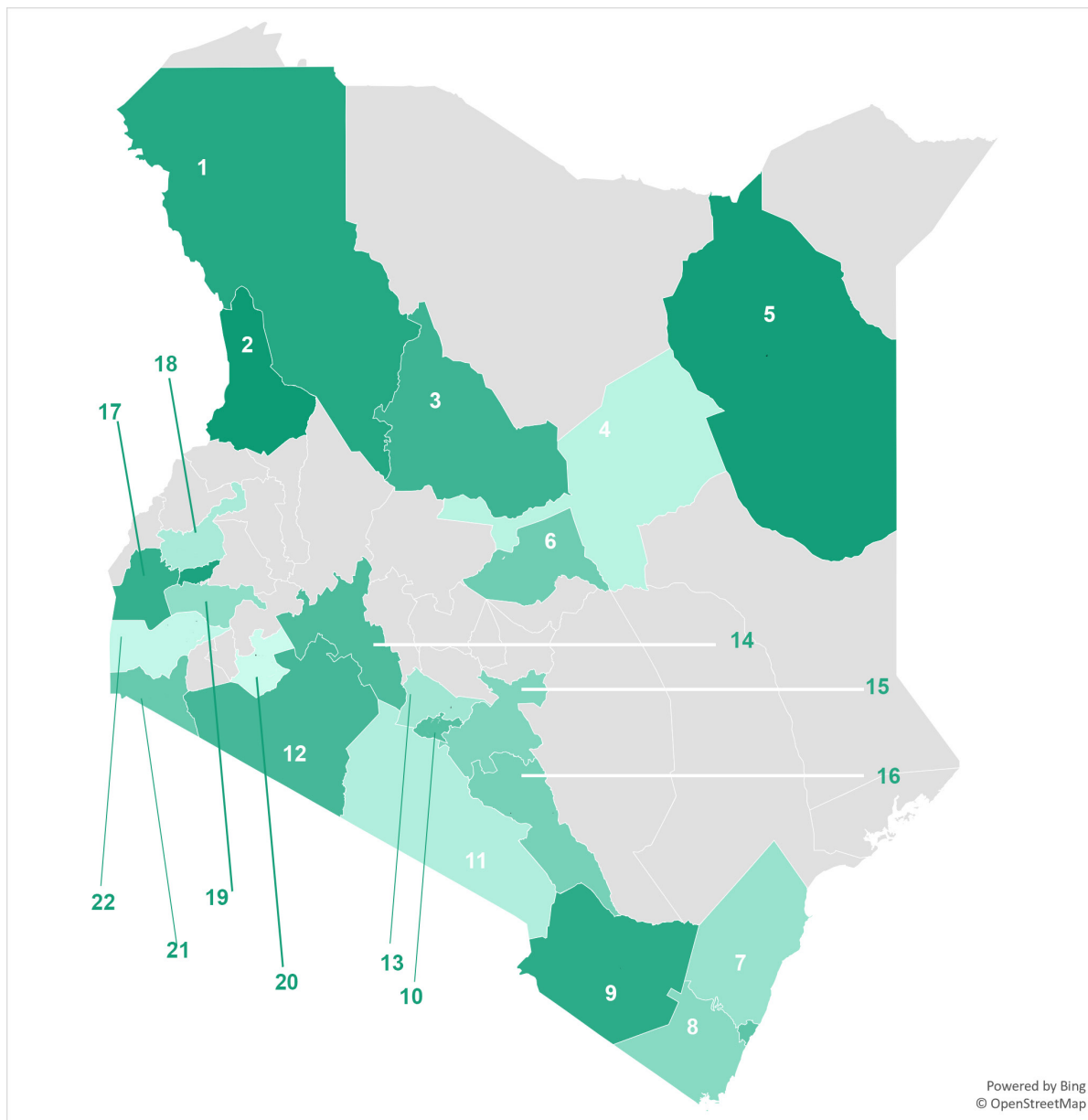
SECOND NUTRITION BUDGET ANALYSIS AND FINANCIAL TRACKING REPORT FOR SELECTED COUNTIES IN KENYA



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CS-SUNN



1. Turkana, 2. Westpokit, 3. Samburu, 4. Isiolo 5. Wajir, 6. Meru, 7. Kilifi, 8. Kwale, 9. Taita Taveta, 10. Nairobi, 11. Kajiado, 12. Narok, 13. Kiambu, 14. Nakuru, 15. Machakos, 16. Makeni, 17. Siaya, 18. Kakamega, 19. Kisumu, 20. Bomet, 21. Migori, 22. Homabay

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List of Acronyms

AWP	Annual Work Plan
CFSP	County Fiscal Strategy Paper
CGBIRR	County Government Budget Implementation and Review Report
DALY	Disability Adjusted Life Year
ECD	Early Childhood Development
FY	Financial Year
IYCF	Infant and young child feeding
KNBS	Kenya National Bureau of Standards
KNAP	Kenya Nutrition Action Plan
MNIYCN	Maternal, Infant, Young Child & Adolescent Nutrition.
MTEF	Medium Term Expenditure Framework
PBB	Program Based Budget
RMNCAH	Reproductive, Maternal, Newborn, Child, and Adolescent Health
SAM	Severe acute malnutrition
SDG	Sustainable Development Goals
THS UC	Transforming Health Systems for Universal Healthcare
WASH	Water, Sanitation and Hygiene

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SUN CSA recognizes the effort of Dr. Nicholas Mwenda and Dr. Mulongo Mike for leading the technical analysis and writing of this report.

Edgar Okoth Onyango,

National Coordinator,

Scaling Up Nutrition- Civil Society Alliance

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Foreword

In the past few, and in the present years, climate change and the economic slump occasioned by the Covid-19 pandemic has inflicted more difficulty to Kenya's quest to reduce the economic burden of poor food and health systems, by further constraining donor, domestic and private resources. Spending entities, including at national and subnational governments and departments responsible for nutrition, are faced with stiff competition for resources by other sectors. Available resources are meagre, calling for innovative evidence-based tools and approaches to advise spending of nutrition resources in an allocatively efficient manner.

Evidence exists in terms of the extent to which Kenya is investing in health and nutrition, at the sub national and national levels. However, experience has demonstrated that budget allocation is not equal to budget release. In instances where allocation is equal to or similar to release, it is not obvious that released budget automatically translates to more implementation of nutrition interventions.

This report seeks to answer the question on the extent to which counties not only allocates the budget to nutrition in the department of health and to nutrition, but also to other departments that are sensitive to public nutrition. In addition to allocation, the report tracks the release of the so allocated budget and matches the two with the extent of implementation of nutrition activities as planned by the health and nutrition program officers at the departmental level. This answers the question on whether counties are using evidence on nutrition needs to advise spending and evaluates whether the nutrition officers and other technical leaders in nutrition and health are in tandem with their counterparts in planning and finance, and how this affects investment in nutrition.

Chair of Directors- SUN CSA

EXECUTIVE SUMMARY

The findings of this report is a combination of budget analysis and financial tracking from twenty-four counties as listed on Annex 1. The report provides vital information to support SUN CSA members at national and county level to meaningfully engage in budget advocacy and drive accountability by identifying budget challenges and opportunities in budget making process to ensure optimal financing of nutrition specific and sensitive sectors.

Data was obtained from desktop research on budget processes, mined from published county planning and budgeting documents and analysed using desktop tools.

Every fiscal year, budget allocation to each county is determined based on article 203 the Constitution of Kenya. Each county works with thus provided budget estimate and makes annual appropriation as proposed by the CEC, County Executive Committee, (Figure 21 on the annexes), and approved by the local government parliaments, the County Assemblies. Budget allocation to nutrition is based on proposals made to the county assembly through the various CEC members for the respective departments, who are in turn advised by technical program officers in their departments. Nutrition program officers thus need to have the evidence right, so as to lobby for increased budget allocation. Nutrition advocates also need contextual evidence so as to encourage investment, at the face of competing priorities.

Key findings

Malnutrition remains a key negative contributor to Kenya's socio-economic development in Kenya. Though it has been on a downward trend across many counties, poorer and less urban counties lag behind. The Kenya Demographic and Health Survey (KDHS) of 2022 has estimated that about 1 in every 5 children under five is stunted (too short for their age). With devolution of health services as defined in the 2010 constitution, public investment in nutrition interventions is vested on the counties, allowing the subnational governments to contextualize investments based on their need.

This report tracks the extent to which counties have invested in nutrition for a period of 5 financial years – from FY 2019/2018 to FY 2022/2023, in 24 of the counties. Direct and indirect budget allocation to nutrition was identified for 3 key departments of health, education, and agriculture. The sources of data included the county Annual Work Plans (AWPs) for the respective departments, Program Based Budgets (PBBs) and the County Government Budget Implementation and Review Reports (CGBIRRs) for the considered fiscal years, for the sectors that are directly involved in nutrition, including agriculture, fisheries, education, WASH, and social protection. This analysis reports on the general observations on the efficiency of the planning and budgeting processes in the counties, teasing out critical areas of inefficiencies. The report also quantifies the amount of money that each county has invested in nutrition for the years in consideration.

Many counties do not have disaggregated nutrition budget lines in their approved Program Based Budgets. Investment in nutrition is thus scattered in different budget lines. Only 1 in 3 counties have direct (specific) nutrition budget lines on their PBBs. There is a significant divergence between nutrition needs and the counties' investment in nutrition, with proposed technical interventions in departmental Annual Work Plans (AWPs) not translating to budget allocation in the Program Based Budgets (PBBs). For counties with budgetary provision for nutrition in their PBBs, release of nutrition monies so allocated is poor, pointing at low advocacy that has resulted to non-prioritization of nutrition interventions. There is also no evidence of counties evaluating the implementation of nutrition interventions as in the AWPs and comparing such with the extent of the release and expenditure of allocated budgets as reported by the Controller of Budgets (CoB). This gives room for absorption of the nutrition budgets in activities other than those planned for.

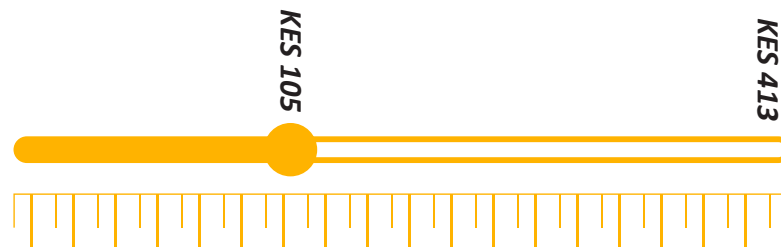
Since the year 2019, counties have progressively increased investment in nutrition. Counties have allocated an average of KES 40m, 121m, 109m and 129 million in total (direct and indirect) for the FYs 2019/19, 2019/20, 2020/21, 2021/22 and 2022/23 respectively. In the five years, the highest average annual allocation to nutrition is about KES 800M (Nakuru) while the lowest is about KES 1.6M (Migori). Most of the investment is in indirect nutrition investments in the departments of agriculture and education, in addition to other social protection interventions. In financial years that counties have allocated monies to direct interventions, the maximum invested in one year is KES 332M (Turkana, FY 2020/2021) and the minimum is KES 240, 000 (Vihiga, FY 2019/2020).

Many counties do not have any budget allocation to nutrition specific interventions in their PPBs, in some years. Samburu is the most consistent county in terms of budget allocation to nutrition in the PBB, based on considered counties.

Counties have allocated between 0.3% to 2% of their health budget to nutrition specific interventions for the considered years. However, Turkana had 21.7% of its health budget allocated to nutrition in the FY 2020/21 while Vihiga had 6% of its health budget allocated to nutrition in the same year, clearly as outliers. As a proportion of county spending and considering both direct and indirect spending, counties have allocated less than 1% of their budgets to nutrition, on average. Nakuru and Narok have the highest allocation to nutrition as a percentage of the total county budget, at an average of 4% of its budget to nutrition (both direct and indirect) during the years in consideration.



Creator: Russell Watkins Credit: Russell Watkins/DFID



The average per capita investment in nutrition is about KES 105, with the minimum being KES 1 (Migori) and the maximum being KES 413 (Samburu) over the years in consideration. There is no correlation between per capita spending and the average number of stunted children in the counties, pointing at low use of evidence across counties to allocate monies to nutrition interventions.

Funding for nutrition specific interventions is highly dependent on foreign sources, with up to 100% of financing being from external sources. Transforming Health Services for Universal Health (THS UC) and Nutrition International were the most significant external sources of on budget financing for nutrition as a proportion of the total budget.

Absorption for nutrition specific budget ranges between 95% (Samburu) and 35% (Nakuru), for the years in consideration. The national government's RMNCAH program, where nutrition is domiciled, had a budget absorption of 88%, 58% and 55% for Fys 2017/18, 2018/19 and 202/21 respectively, pointing at cross cutting budgetary challenges to both levels of government.

Recommendations

This report recommends that nutrition should remain at the top on the county governments' agenda and should feature in respective budgets in all financial years and be reflected as a standalone budget line in the respective vote books in the county departments. The national ministry of finance and the county departments responsible for finance and economic planning should also guide implementing departments on the arrangement of accounts per the National Charter of Accounts (NCAs), in a way that entrenches a budget line for nutrition in the program based budget. This will enable advocacy and budget tracking for nutrition.

The report also urges the national Ministry of Health, through subsequent nutrition strategies, to define the optimum per capita expenditure on both direct and indirect nutrition interventions for every county, so as to guide investment in the counties. Such estimate could be modelled on the prevalence of stunting, among other indicators, and should be county specific and periodic, say after every five years. This would offer technical guidance to nutrition programming and advocacy towards better budget allocation to nutrition.

This report also recommends that evaluation of nutrition strategies at the national level, and of the AWP at the county level, should prioritize budget performance, matching budget absorption with implementation of interventions. For the counties, quarterly and annual evaluation of the extent in which the AWP has been implemented should be evaluated in line with the extent in which the budget for respective nutrition line has been absorbed, based on the Controller of Budget reports, or similar reports by the department of finance in the counties. Often, there is a bigger proportion of the absorbed nutrition budget compared to the proportion of planned AWP nutrition interventions that have been implemented, for the same period. This kind of intervention/budget analysis will form basis for budget advocacy for the grassroots stakeholders and ensure that resources planned for nutrition are directed to nutrition activities.



image UNICEF

CHAPTER ONE : BACKGROUND

1.1 SUN CSA

Scaling Up Nutrition (SUN) is a country led global movement to end malnutrition in all its forms. Scaling up Nutrition (SUN) Movement supports 61 Countries, including Kenya, to develop multi-stakeholder strategies to scale up nutrition at national level. Kenya is among the 61 member countries committed to end malnutrition in all its forms by 2030. Kenya joined the SUN movement in 2012.

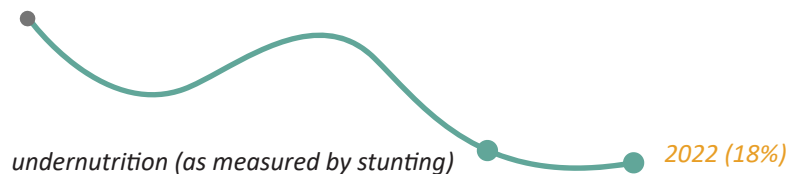
Scaling Up Nutrition-Civil Society Alliance (SUN CSA) in Kenya is a coalition of 102 Civil Society Organizations with a vision to scale up interventions to end malnutrition in all its forms. The CSA makes a unique contribution to Scaling up nutrition by coordinating implementation of multi-sectoral interventions, advocating for prioritization of nutrition in sectoral policies and plans, social mobilization and awareness creation and collectively monitoring programs to hold government and partners accountable. SUN CSA in Kenya has a mandate to mobilize and develop the capacity of its members to support advocacy engagements and accountability at National, County and Community level.

1.2 Nutrition Context in Kenya

Malnutrition remains an important threat for child's growth and development in developing countries. It is estimated that 2.2 million children below five years old die every year of malnutrition[1]. The complementary feeding period, which starts at 6 months, with continued breastfeeding for two years and beyond, is also a critical period and present an opportunity to prevent all forms of childhood malnutrition, including stunting, wasting, micronutrient deficiencies, overweight, obesity and diet-related non-communicable diseases. It is estimated that undernutrition is responsible for about one-half of under-five child mortality and one-fifth of maternal mortality in developing countries, including Kenya, dragging the country's effort to achieve SDG 3.

In Kenya, undernutrition (as measured by stunting), has been on a downward trend, with a significant decreased from 2014 (26%) to 2022 (18%) (KNBS, 2022). Stunting is more prevalent in rural and poorer counties, compared to urban and richer ones. The country's health information system points out that stunting is highest in the poorer and rural regions of Coast, Eastern, and the arid parts of the Rift Valley.

2014 (26%)



2022 (18%)

61
Number of
Countries
Supported
by Scaling Up
Nutrition

Kilifi, West Pokot, and Samburu have the highest incidence of stunting at 37%, 34%, and 31%, respectively, while Kisumu and Garissa (9% each) have the lowest incidence (Figure 1).

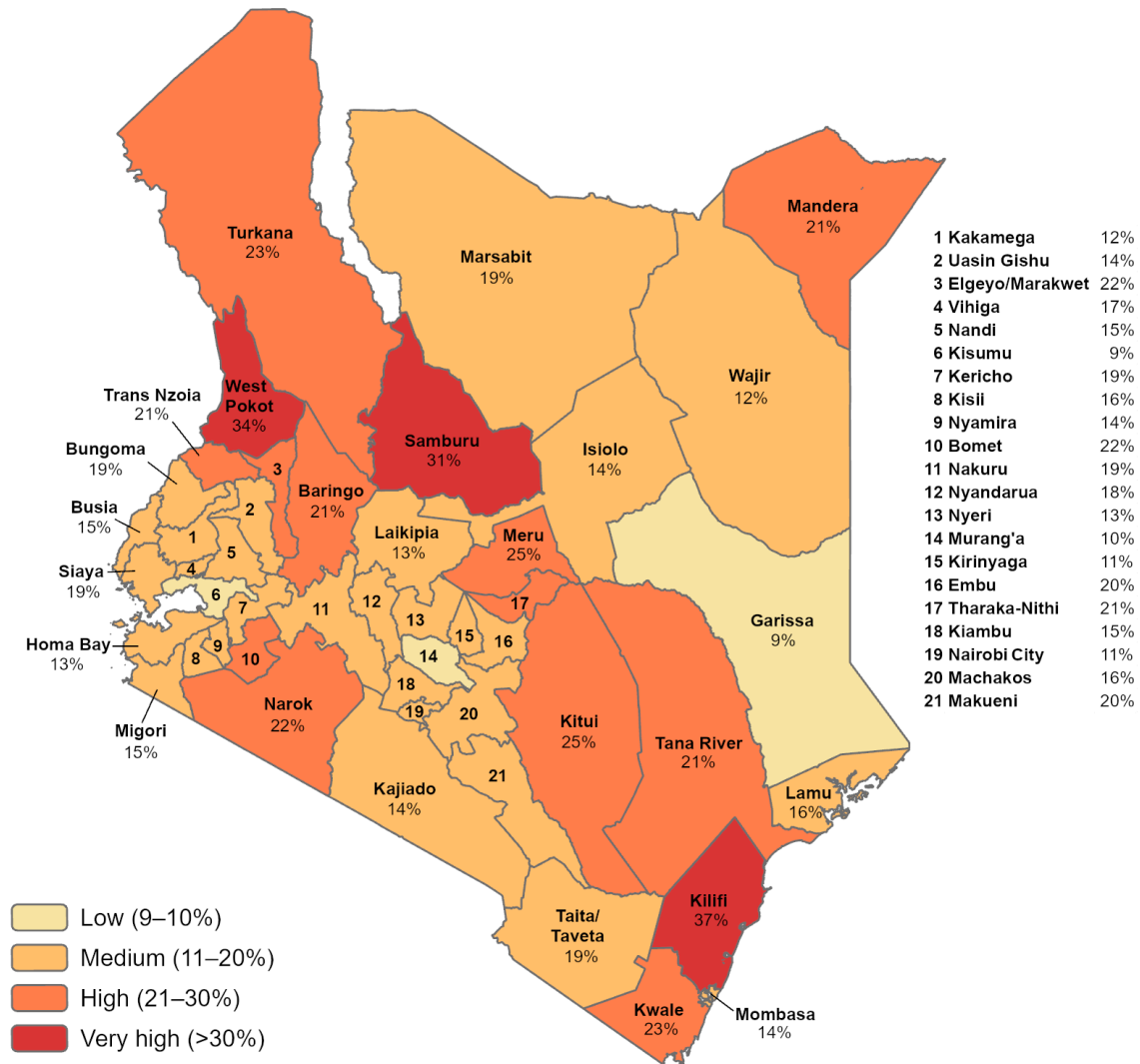


Figure 1. Percentage of children under 5 who are stunted, by county
(Source: KDHS 2022)

1.3 Case for Investment in Nutrition

Poor child growth in the first 1,000 days from conception to age 2 predicts poorer survival and increases the risk of obesity and diet-related non-communicable diseases in adulthood, and is associated with higher health costs, increased visits to health facilities, hospitalizations, and treatment¹. This is in addition to economic loss to countries because of the reduced cognitive and educational outcomes, and low prospects of skillful employment in adulthood². Malnutrition has dire consequences for human capital, economic productivity, and national development overall. It is estimated that every 10 years, between 2010 to 2030, undernutrition costs Kenya about 1.5 of its annual budget³. Investment in nutrition interventions is associated with a high return on investment, with every dollar invested in iron supplements for mothers and children, vitamin A supplementation returning \$24 and \$40 respectively⁴.

¹ Costs of Malnutrition in Institutionalized and Community-Dwelling Older Adults: A Systematic Review, accessed at <https://www.science-direct.com/science/article/abs/pii/S1525861015004740>

² (Bhutta, Z. A., Das, J. K., Rizvi, A., Gaffey, M. F., Walker, N., Horton, S., ... & Maternal and Child Nutrition Study Group. (2013). Evidence based interventions for improvement of maternal and child nutrition: what can be done and at what cost?. *The Lancet*, 382(9890), 452-477.) 2 Black, R. E., Victora, C. G., Walker, S. P., Bhutta, Z. A., Christian, P., De Onis, M., ... & Maternal and Child Nutrition Study Group. (2013). Maternal and child undernutrition and overweight in low-income and middle-income countries. *The Lancet*, 382(9890), 427-451.

³ Kenya: Nutrition Profile, USAID 2018 – Kenya loses about USD 38.3 billion to undernutrition from 2020 to 2030. Kenya's 2022 budget is about 13b USD

⁴ The Economic Cost of Malnutrition, Hoddinott, John; https://www.nutri-facts.org/en_US/news/articles/the-economic-cost-of-malnutrition.html

Cost effectiveness studies for nutrition in Kenya have identified eleven high impact nutrition-specific interventions that require a significant resource need for the country. It is estimated that under full coverage scenario, Kenya requires about **\$76 million** to avert over 455,000 DALYs, save 5,000 lives annually and avert about 700,000 cases of stunting⁵. This sets the case for the national government and the counties to invest in nutrition.

1.4 Health Financing for Nutrition in the Counties

Following devolution of health in Kenya, the national Ministry of Health (MOH) leads in policy development, while the county governments lead in the service delivery for nutrition. The Kenyan Government has pledged to end all forms of malnutrition by 2030 (Sustainable Development Goal 2). The MOH is implementing its second Nutrition Action Plan (2018-2022), which details the policy direction for the country to invest in nutrition interventions in Key Result Area 1, which prioritizes the scaleup of Maternal, Newborn, Infant and Young Child Nutrition (MNIYCN) for improved health and development of both the foetus and the mother.

The nutrition action plan has been adopted in the subnational governments and has acted as the basis for budget advocacy for nutrition leading to among other things, development of County Nutrition Action Plans (NAPS) and inclusion of nutrition-specific budget lines in their program-based budgets. Through these, counties have quantified budgetary needs for nutrition interventions, setting a stage for local budget allocation and contribution from development partners.

1.5 Opportunities for Budget Advocacy for Nutrition in the Counties and National Government

Building on what has been done in a number of counties, like Makueni[7], all the counties can map on domestic investment for nutrition, leading to nutrition specific budget advocacy. There is opportunity for budget advocacy for nutrition. This includes creation of a budget line for nutrition in approved county budgets, advocating for an increased proportion of the health budget to be allocated to nutrition, increased release of what is allocated, and increased implementation of annual work plan (AWP) activities whose budget is allocated to nutrition.

⁵The World Bank; An Investment Framework for Nutrition in Kenya

CHAPTER TWO : METHODOLOGY

2.1 Scope of the Analysis

The scope of this budget tracking was 24 counties, based on counties of operation for SUN CSA partners, for the financial years (FY) 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23. The list of counties is in Annex 1. On budget allocation to nutrition by government and donors was considered, off budget by non-government actors was not part of the scope of this analysis.

Direct and indirect budget allocations were identified for 3 key departments of health, education, and agriculture. Over the five years, the scope of these departments has been fluid. As such, the department of agriculture has been defined to include fisheries, livestock, and cooperatives development, while that of education to include Early childhood development and education.

2.2 Sources of Data

The sources of data included the county Annual Work Plans (AWPs), Program Based Budgets (PBBs) and the County Government Budget Implementation and Review Reports (CGBIRRs) for the considered fiscal years. The documents are described in the table 1.

Table 1. Main documents used in budget analysis

Document	About the Document	Source of Documents
AWPs	Annual Work Plans (AWPs) are county specific documents whose function is to operationalize the aspirations set in the county health strategies for the specific year. AWPs contains activities to be implemented in the year, and the corresponding budgets.	Respective County Health Management Teams County government websites
PBBs	Program Based Budgets are documents that are approved by respective county government assemblies. PBBs contain revenue and expenditure estimates for each financial year, for each county.	County government websites Third party repositories
CGBIRR	County Governments Budget Implementation Review Reports are annual/quarterly reports submitted by the Controller of Budget to both houses of parliament, as mandated by the Controller of Budget Act of 2016, detailing the implementation of the budget by counties and the national budget	Controller of budget ⁶

Considered interventions were based on a systems approach that recognizes sectors that are directly involved in nutrition, including agriculture, fisheries, education, WASH, and social protection. Line by line recording of nutrition specific and sensitive budget data was done and clustered into three areas: health, education, and agriculture, which are in line with the Kenya Nutrition Action Plan (KNAP) 2018-2022⁷. The Lancet's Framework (Figure 2 for nutrition was used to identify interventions across the counties (Black et al., 2013). Interventions were also considered based on UNICEF's Conceptual framework on underlying and intermediate determinants of outcomes of maternal and child nutrition and the UNICEF Nutrition Strategy 2020-2030 (UNICEF, 2021) (UNICEF, 2020).

⁶<https://cob.go.ke/reports/consolidated-county-budget-implementation-review-reports/>

⁷<https://www.health.go.ke/wp-content/uploads/2020/10/Kenya-Nutrition-Action-Plan-2018-2022-POPULAR-VERSION.pdf>

2.3 Data Analysis

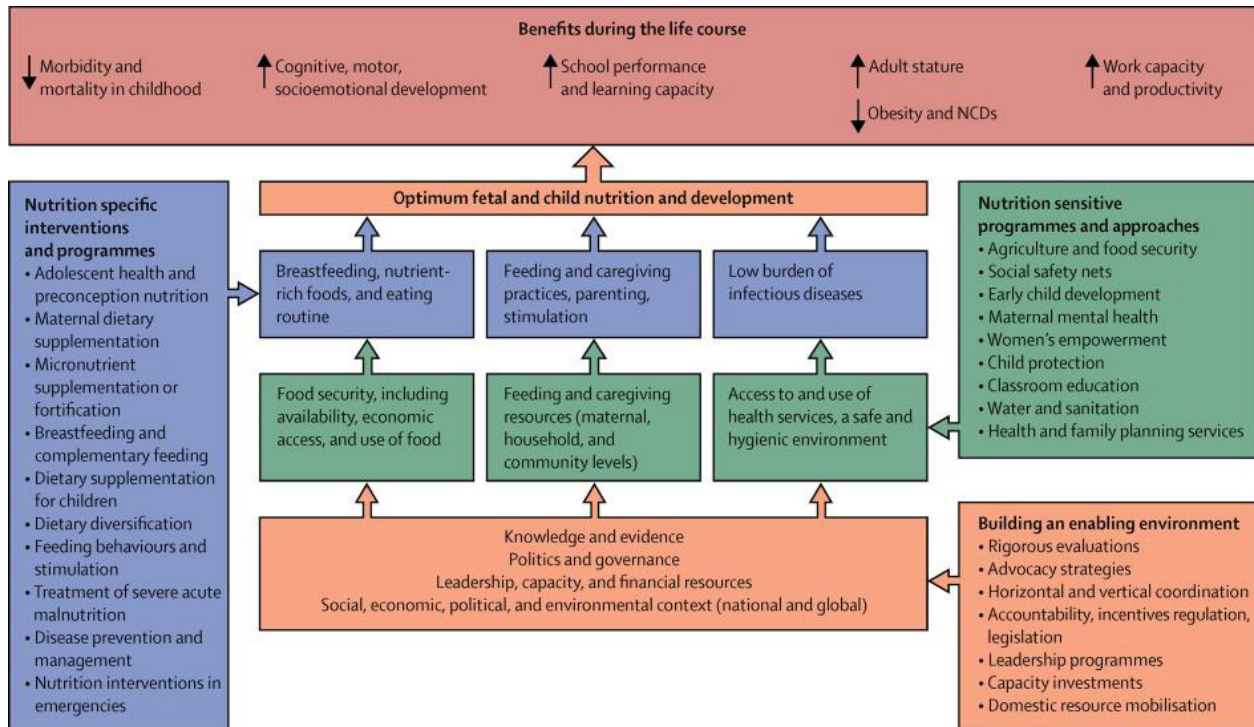


Figure 2. Lancet's Framework for Nutrition Interventions
(Source: (Higashi et al., 2020))

Budget tracking was divided into direct and indirect interventions. Direct expenditure analysis was done on selected nutrition-specific interventions. These include Adolescent and Maternal Nutrition, Infant and Young Child Feeding (IYCF), control of micronutrient deficiencies, management, and care of children with severe acute malnutrition (SAM) and nutrition information systems strengthening. These are the interventions that directly address immediate and other determinants of malnutrition (actual treatment of malnutrition), including MIYCAN (Maternal, Infant and Young Child and Adolescent Nutrition). Indirect budget was tracked, comprising nutrition-sensitive interventions. These include interventions in the departments of health, agriculture, water sanitation and hygiene (WASH), education, Early Childhood Development (ECD) and social protection. They also include interventions that address underlying causes of malnutrition, including communicable diseases that are covered in preventive and promotive (P&P) program in the department of health.

Weighting was done for nutrition-sensitive allocations. This was based on weighting that is applicable for Kenya based on previous guides by the SUN Movement Secretariat UNICEF weighting ranges (Fracassi & Pi-canyol, 2014) and. Ideally, such weighting ought to have been realized on the basis of stakeholder interviews especially on front line nutrition program officers and finance department experts. However, this was outside the scope of this analysis.

Table 2. Weighting for nutrition-sensitive interventions

Sector	Budget Line	Weighting Range from Literature	Adopted
Education	ECD Allocation	10-50%	Weight
	School feeding	25-50%	40%
Agriculture	Food safety	25-100%	50%
	Agriculture Services (Department of Agriculture and livestock Budget)	10-100%	75%
	Food security	1-100%	50%
	Livestock	5-75%	100%
	Fisheries	25-75%	75%
	Agriculture Production- not staple	10-75%	70%
	Agriculture production, generic	5-100%	60%
Health	Infectious Disease	5-75%	75%
	(PBB Preventive and Promotive minus nutrition)		50%

Data provided as above was organized into Microsoft Excel tables and analyzed for size, trends and composition as presented in this report. A different file of this analysis was shared separately.

2.4 Limitations

Various challenges exist on budgeting data in the Kenyan devolved set up (Njeru et al., 2020). Various points of missing or inconsistent data were encountered, as discussed in Section II of the report. Significantly, AWP, PBBs and CGBIRR would often contain conflicting data, including different arrangement of programs and inconsistent allocation, release, and expenditure figures for given budget lines, programs and sub programs in a given financial year, among other inconsistencies. Where such occurred, due diligence was done to include as much as possible data into the analysis by comparing precursor and successor budget documents (e.g. cross checking County Fiscal Strategy Papers (CFSPs) to correct data inconsistencies in PBBs. Incurable inconsistencies were left out of the analysis.

The missing and inconsistent data presented a significant limitation to budget analysis in the counties. Nutrition-sensitive interventions⁸ in the department of health and 'enabling environment interventions'⁹ could not distinctively be tracked, owing to aggregated manner in which budget reporting is done by the counties. Expenditure on goods and services, including fuel and pharmaceutical supplies was also not tracked independently, as that level of granular reporting for nutrition budget performance was not available given the scope of this report. This also applies to salaries, allowances, and other personnel management apportionable to nutrition.

⁸These include interventions focusing on increased age at first pregnancy, focused antenatal clinic (ANC) visits, skilled birth attendance (SBA), elimination of mother to child transmission (EMTC) of HIV, full immunization coverage (FIC) and management of common childhood diseases like diarrhea, malaria and pneumonia

⁹These include interventions like policy formulation, coordination, monitoring and evaluation could also not be teased out, and were included into the weighted calculations as above

CHAPTER THREE : RESULTS

3.1 Planning and Budgeting for Nutrition in the Counties

The budget planning process in the counties is elaborate and guided by various laws and policies, with the financial year starting every July. However, the process of determining how much and where to allocate money starts close to a year before the financial year commences. This leads to a concurrent cycle made up of reviewing of the budget of the previous year, implementing of the budget of the current year, and planning for the oncoming year. Using the department of health for demonstration purposes (Fig. 3), the nutrition interventions need to be included in the departmental priorities in December of each year, by the health Working Group (SWG). These are then included into the County Fiscal Strategy Paper (CFSP) by February as part of the consolidated budget priorities. The CFSP is taken through the County Executive Committee and the County Assembly for approval, and then converted into the county's Program Based Budget (PBB) by the county assembly in July. Along this process, advocacy for investment in nutrition is needed, as many other sectors are lobby for prioritization at the face of limited resources.

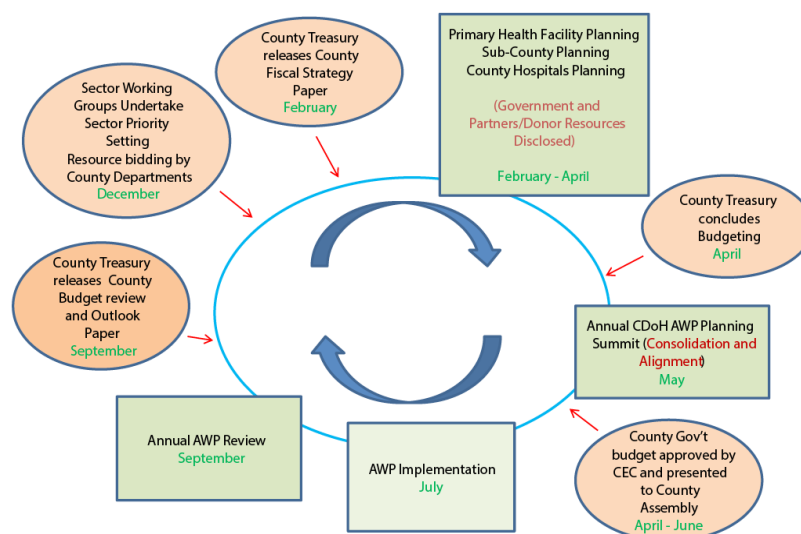


Figure 3. The budget process in Kenya, using the department of health as an example
(Source: Tsofa, Molyneux, Gilson, & Goodman, 2017)

A total of 24 counties were sampled in this analysis (Annex 1). Annual Work Plans, Program Based Budgets (PBBs) and County Government Budget Implementation and Review Reports (CGBIRRs) with budget allocation and absorption for nutrition were obtained, and data extracted. About 79% of intended documents were realized (Table 3).

Table 3. Level of access of reference documents from targeted counties

	Expected number per year	18/19	19/20	20/21	21/22	22/23
CGBIRR	1	1	1	1	1	0
AWPs	24	24	23	24	8	5
PBBs	24	24	24	23	23	10
	49	49	48	48	32	15

3.2 Nutrition Budget Lines in PBBs

Most counties do not have disaggregated nutrition budget lines.

Different counties have different arrangement of programs and sub programs, including nutrition. The most common arrangement of programs and sub programs is that which contains three main programs of; i) General Administration and Support Services , ii) Preventive and Promotive Services (P&P) and iii) Curative Services.

Table 4. Availability of nutrition budget lines

County	PBB	AWP
Bomet	2019/20	Yes
Homa Bay	NA	Yes
Isiolo	NA	Yes
Kajiado	NA	Yes
Kakamega	19/20, 20/21, 21/22	Yes
Kiambu	NA	Yes
Kilifi	NA	Yes
Kisumu	NA	Yes
Kwale	NA	Yes
Machakos	NA	Yes
Makueni	NA	Yes
Meru	NA	Yes
Migori	19/20, 20/21	Yes
Mombasa	NA	Yes
Nairobi	NA	Yes
Nakuru	NA	Yes
Narok	N/A	Yes
Samburu	2019/20; 2020/21	Yes
Siaya	NA	Yes
Taita Taveta	NA	Yes
Turkana	2020/21	Yes
Vihiga	21/22	Yes
Wajir	NA	Yes
West Pokot	NA	Yes

In such cases, nutrition is domiciled in the P&P services, either as a standalone sub-program or within other programs. However, some counties have standalone nutrition budget lines, either as a sub program in the departments (of health, education, and Agriculture), or as a fund. Table 4 provides a breakdown for the sampled counties across the programme Based Budgets and Annual Work Plans on whether they have standalone budget lines for nutrition program or sub program.

All sampled counties had nutrition budget lines in the Annual Work Plans few had the same in the Programme Based Budgets. Additionally, none of the sampled counties had the nutrition budget lines across all the years of interest. In the FY 2021/2022, Kakamega, Nakuru and Siaya, for example, had standalone programs and subprograms for nutrition, while Kajiado had a nutrition fund. Nairobi and Kwale and examples of counties with no standalone nutrition program or sub program in the Program Based Budget.

Counties with a disaggregated nutrition budget can have nutrition specific advocacy for budget allocation. Once allocated, they can also advocate for increased release of the funds. Such counties can track expenditure based on the legally required Controller of Budget reports. Without disaggregation, budget allocation and release within a larger program that nutrition is domiciled is generalized. It is impossible to tell the proportion of such a budget that goes to nutrition, especially given that many AWP's do not reflect the PBBs.

3.3 Translating Nutrition Need to Budget Allocation

There is a significant divergence between nutrition needs and the counties' investment in nutrition. This is demonstrated by the differences between AWP and PBBs. Despite each considered AWP containing standalone program or sub program for nutrition, complete with budget allocations, most PBBs do not contain a standalone nutrition program or subprogram (Table 4 and 5). This points at a poor understanding of the Public Finance Management (PFM) by the technical departments of education, agriculture and health, or poor collaboration with the department of finance. With such discrepancy, interventions designed by public, agriculture and education experts based on need, do not get funded.

Additionally, changing budget priorities along a financial year does not attract a corresponding reprioritization in the implementing departments of education, agriculture, and health. Using FY 2019/2020 as an example, Kakamega, Kajiado, Isiolo and Homabay counties had supplementary budgets that reprioritized budget lines, including those of nutrition. However, these counties have only one copy of the AWP- the one prepared before the start of the financial year and doesn't accommodate budgetary changes. Without agreement between the budget and the AWP, the latter remain but as 'wish lists'.

Table 5. Nutrition programs and subprograms: Comparing AWP and PBBs for 24 counties, 5 years

Financial Year	18/19	19/20	20/21	21/22	22/23
AWPs with standalone nutrition program or subprogram	24	24	23	24	8
PBBs with nutrition program or sub program	1	5	4	5	5

3.4 Estimated Nutrition Needs and Actual Allocations

Among some of the sampled counties with County Nutrition Action Plans, it is notable that Bomet and Kiambu counties consistently had higher budgetary allocations to nutrition per capita than the projected needs in the respective nutrition action plans. In Bomet, the allocations were 172% more than the projected need, while in Kiambu it was between 153% and 257% in FY2020-22 as in Figures 4 and 5 below.

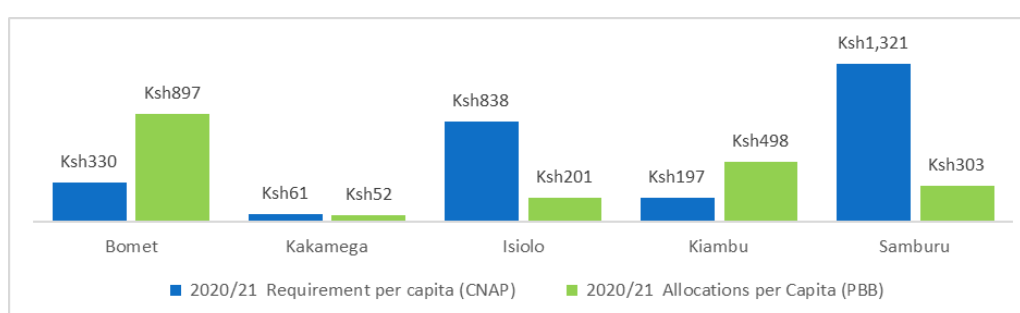


Figure 4. Nutrition Budget Needs per Capita vs Allocations in FY 20/21
(Source: County Nutrition Action Plans, PBBs and Analysis by Consultant)

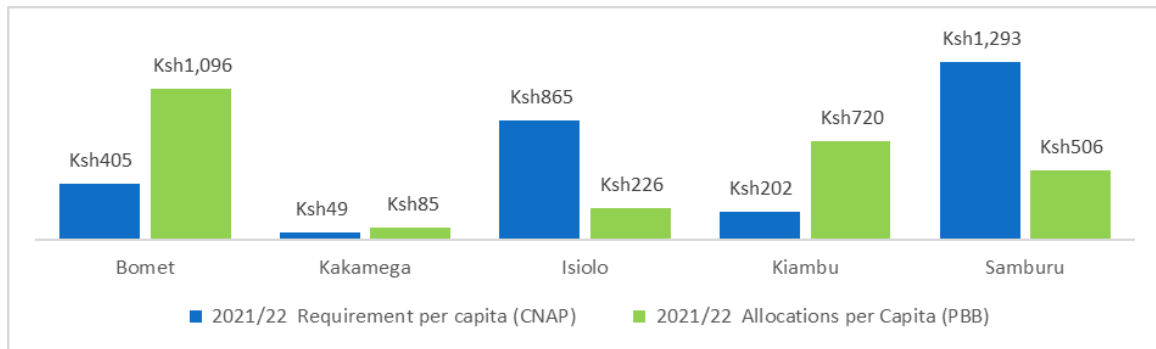


Figure 5. Nutrition Budget Needs per Capita vs Allocations in FY 21/22
(Source: County Nutrition Action Plans, PBBs and Analysis by Consultant)

Between FY20-22, Samburu and Isiolo Counties consistently had lower nutrition allocations per capita relative to the projected needs in the respective nutrition action plans. The deficit in Samburu was between 61 and 77%, while that in Isiolo was between 74 and 76% as in figure 6. Kakamega had a deficit of 14% in FY20/21 and a higher allocation by 72% in FY21/22.

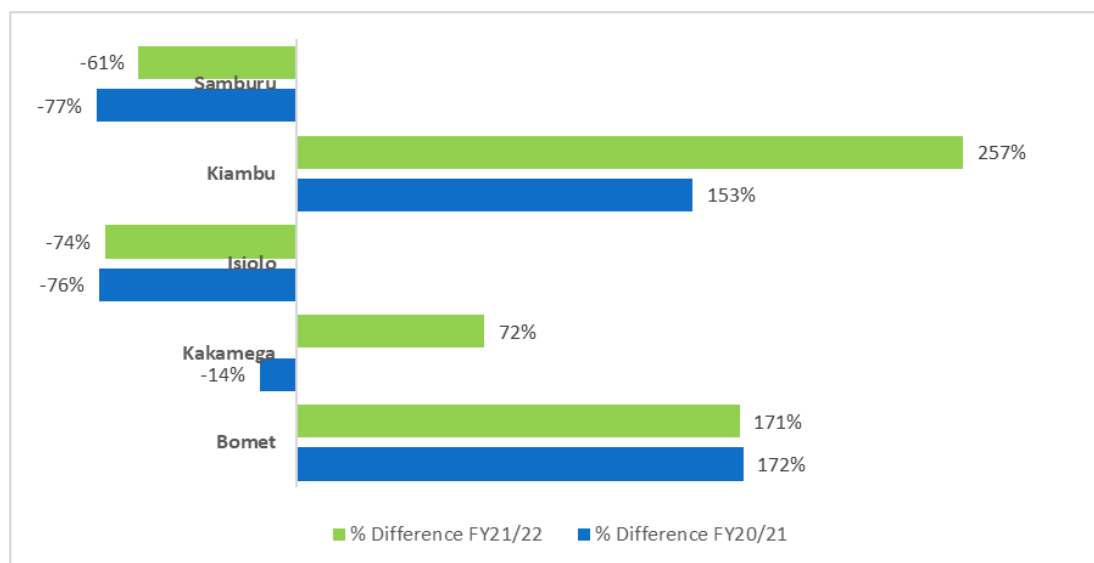


Figure 6. Difference between estimated per capita requirement and budget allocation
(Source: County Nutrition Action Plans, PBBs and Analysis by Consultant)

3.5 Budget Advocacy for Nutrition

Budget advocacy for nutrition is poor. In addition to many counties not having a nutrition budget line, counties with one often do not get budgets allocated to nutrition. If allocated, absorption is poor compared to other budget lines. Taking the first 9 months of the FY 2021/2022 as an example, Bungoma, Bomet and Busia had 0% absorption of nutrition specific budget lines, despite each of the counties allocating KES 10,000,000 to nutrition. This points at inability to absorb the allocation, low release by donors, or low advocacy for disbursement of the allocated finances. In the FY 2021/2022, for example, the Controller of Budget reported that nutrition fund administrators from many counties did not report on budget performance. This is not only against the requirement of the law (Section 168 of the PFM Act, 2012), but also points out at poor visibility of such funds and hampered ability to advocate for release of the same by the program officers in the counties.

Once budgets are approved at the county assembly, counties receive cash through periodic disbursements from the national treasury along a financial year. Rarely do counties receive more than 80% of their annual estimates in a given year (E4A, 2021). This means that immediately a disbursement is received at the county, prioritization is done on which programs and subprograms to be funded. Programs with weak advocacy for budget release at this point are not prioritized, leading to low absorption of the budget.

There is no evidence of counties evaluating AWP implementation along budget performance. Notwithstanding the fact that most AWP do not correspond to the PBBs, this analysis did not come across AWP implementation documentation that aligns nutrition budget release with the budget release and expenditure. The CoB reports budget performance per program and sub program quarterly, as published in the CGBIRRs. For counties with standalone and funded nutrition program or subprogram, budget expenditure on the vote should ideally result to corresponding implementation of activities as planned for in the AWP. The budget absorption for nutrition programs and subprograms as in the PBBs for the FY 19/20 for Migori, Samburu, Turkana, Vihiga was 53.8%, 99.9%, 70.6% and 58.2%. This is from the budget allocation of KES 2,14,0.6 AND 0.24 million, respectively. Despite this significant budget absorption, there is no evidence that there was implementation of planned activities to the tune of the absorbed budget for the year.

Without alignment of the AWP implementation with budget performance, there is likelihood that released budget from the nutrition vote is likely to be misdirected.



Budget Performance and Tracking Total Nutrition Spending per County

The annual budget allocation to nutrition, both direct (specific) and indirect (sensitive) is as presented on the table below. An average of KES 40m, 121m, 109m and 129 million in total (direct and indirect) for the FYs 2019/19, 2019/20, 2020/21, 2021/22 and 2022/23 respectively. In the five years, the highest average annual allocation to nutrition is about KES 800M (Nakuru) while the lowest is about KES 1.6M (Migori). Many counties do not have any budget allocation to nutrition in given financial years.

Notably, many counties did not adequately segregate nutrition financing data in their budgets in FY2018/19 thus making the analysis have missing data, for specific years and counties.

Table 6. Total nutrition spending (KES) (Annual, direct and indirect)

County	Financial Years			
	2018/19	2019/20	2020/21	2021/22
Bomet	829,494,574	8,560,000	-	117,462,101
Homa Bay	-	26,131,185	176,842,606	94,513,155
Isiolo	22,028,833	56,217,720	53,808,443	64,005,893
Kajiado	-	-	78,793,575	265,998,220
Kakamega	80,010,000	84,370,813	100,342,500	169,013,208
Kiambu	-	61,656,953	40,428,566	226,703,806
Kilifi	-	151,594,238	-	1,445,870
Kisumu	-	168,667,342	783,408,547	120,987,161
Kwale	-	-	77,320,939	58,473,585
Machakos	-	412,438,375	-	115,380,692
Makueni	-	798,521	5,768,423	162,064,179
Meru	1,725,000	3,289,747	22,853,456	37,078,631
Migori	-	2,000,000	4,514,161	-
Mombasa	-	24,032,063	18,274,238	111,015,581
Nairobi	59,931,651	81,260,477	91,172,365	-
Nakuru	691,109,849	867,907,121	609,185,054	1,031,436,367
Narok	-	335,222,000	-	-
Samburu	77,003,210	176,743,958	97,850,543	169,449,120
Siaya	-	50,672,500	25,371,463	83,405,671
T/Taveta	-	-	-	-
Turkana	-	184,490,748	497,202,668	109,860,183
Vihiga	20,739,017	10,424,531	107,875,559	34,362,113
Wajir	81,066,290	70,789,500	60,465,978	75,893,500
West Pokot	-	36,333,418.50	-	48,083,000.00

3.6 Key sources of Nutrition Spending

Only 7 of the sampled 24 counties had nutrition specific budgetary allocations in their PBB and CG-BIRR. Additionally, majority of the allocations (95%) were through nutrition sensitive allocations in the 24 sampled counties. In financial years that counties have allocated monies to direct interventions, the maximum invested in one year is KES 332M (Turkana, FY 2020/2021) and the minimum is KES 240, 000 (Vihiga, FY 2019/2020)(Table 6). Many counties do not have any budget allocation to nutrition in given financial years. Samburu is the most consistent county in terms of budget allocation to nutrition in the PBB, based on considered counties. Budget allocation to nutrition-specific programs and sub programs was also not consistent across the years. However, the seven counties with nutrition as a budget program and subprogram have demonstrated increased consistency in allocation to nutrition over the years since the first year of the analysis, 2018, to the year 2022. PBBs and the CGBIRR for the year 2022 for these counties were not available by the time of analysis.

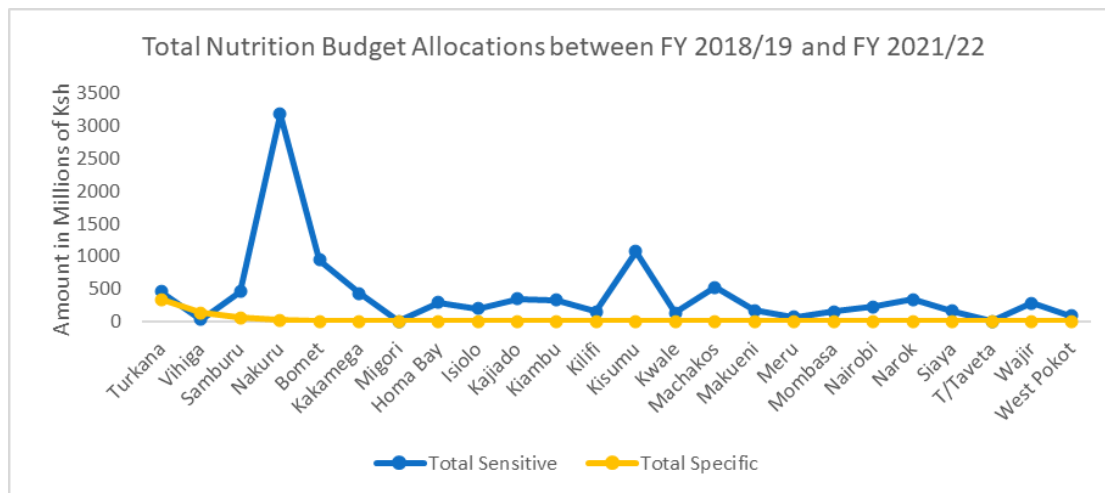


Figure 7: Nutrition Specific and Sensitive Allocations

3.7 Nutrition spending as a % of Health budget

All counties sampled had incomplete data on nutrition specific interventions over the period of focus. However, for the few (6) counties that had this data, the nutrition specific spending was estimated to be below 0.5% of the county health budgets. Notably, Vihiga county had the highest nutrition specific spending relative to the county health budgets. Table six demonstrates the trends over the 4-year period, comparing the proportion of the health budget that is allocated to nutrition in the subject years for counties with available data.

Table 9. Proportion of the health budget that is for nutrition-specific interventions (PBBs)*¹⁰

	2018/2019	2019/2020	2020/2021	2021/2022
Bomet		0.5%		
Kakamega		0.0%	0.0%	0.0%
Migori		0.1%	0.2%	
Nakuru				0.3%
Samburu	1.1%	1.2%	0.9%	1.0%
Turkana			21.7%	0.2%
Vihiga		0.0%	6.0%	2.0%

¹⁰* for counties with nutrition specific budget lines in the PBB

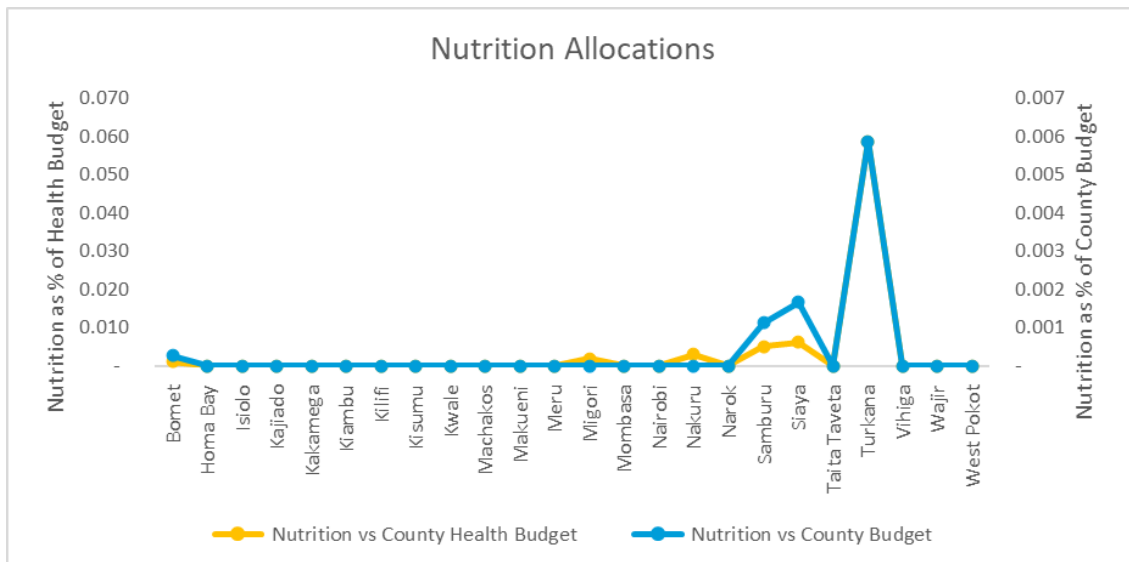


Figure 8: Nutrition Allocations Relative to Budgets

Figure 8 shows the aggregate nutrition allocations between FY18/19 and FY21/22. Nutrition allocations have consistently been below 0.1% of the county health budgets, and below 0.01% of the county budgets in the sampled counties. The highest relative allocations were noted in Turkana, Siaya, Samburu, Nakuru and Migori among the sampled counties.

3.8 Nutrition spending by funding source

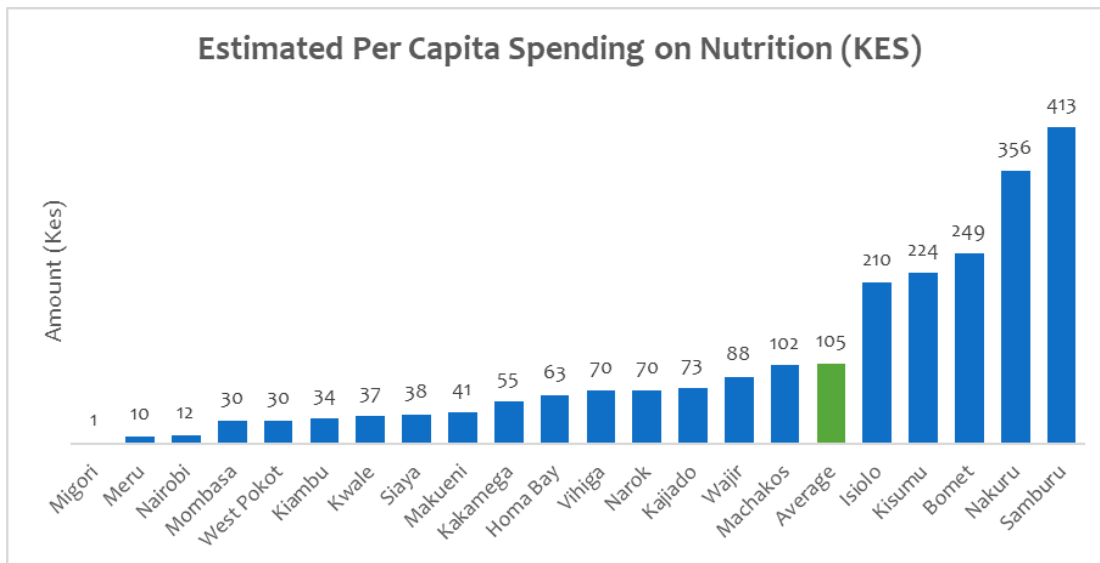


Figure 9. Per capita total allocation for nutrition; average for financial years

3.9 Nutrition Spending and Need (Stunting)

There is a wide disparity in the estimated total nutrition allocations across the counties sampled between 2018 and 2021. The estimated average per capita spending on nutrition across the sampled counties ranged from Kes. 1 in Vihiga County to Kes. 413 in Samburu (Fig. 10). This takes into account the average spending (specific and sensitive) over the four year period. The average expenditure per county, per capita is KES 105 over the four years under study.

Also, there is little correlation between spending and need, pointing at low use of evidence to advise budgeting. There is no correlation between per capita spending and the average number of stunted children in the counties, pointing at low use of evidence across counties to allocate monies to nutrition interventions (Figure 10).

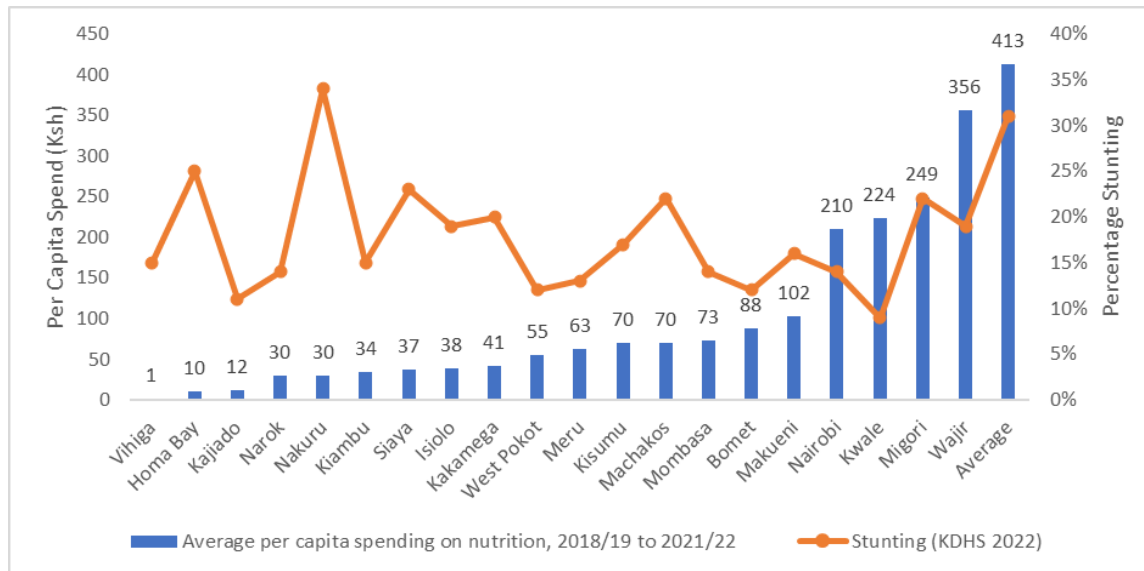


Figure 10. Nutrition spending based on need (average number of underweight children)

3.10 Nutrition spending by funding source

Transforming Health Services for Universal Health (THS UC) and Nutrition International were the most significant external sources of on budget financing for nutrition as a proportion of the total budget allocation for the same. Notably, there was weak linkage of funds to the respective funding sources hence most of the sampled counties had incomplete data on sources of financing. In this cluster, the most affected was Kiambu County in which approximately 62% of the funds were linked to their respective sources (Figure 13). Additionally, we anticipated data overlap given the categories under study i.e., Purely donor, Purely County and Joint County and Donor. This was notably highest in Nairobi and Kilifi Counties.



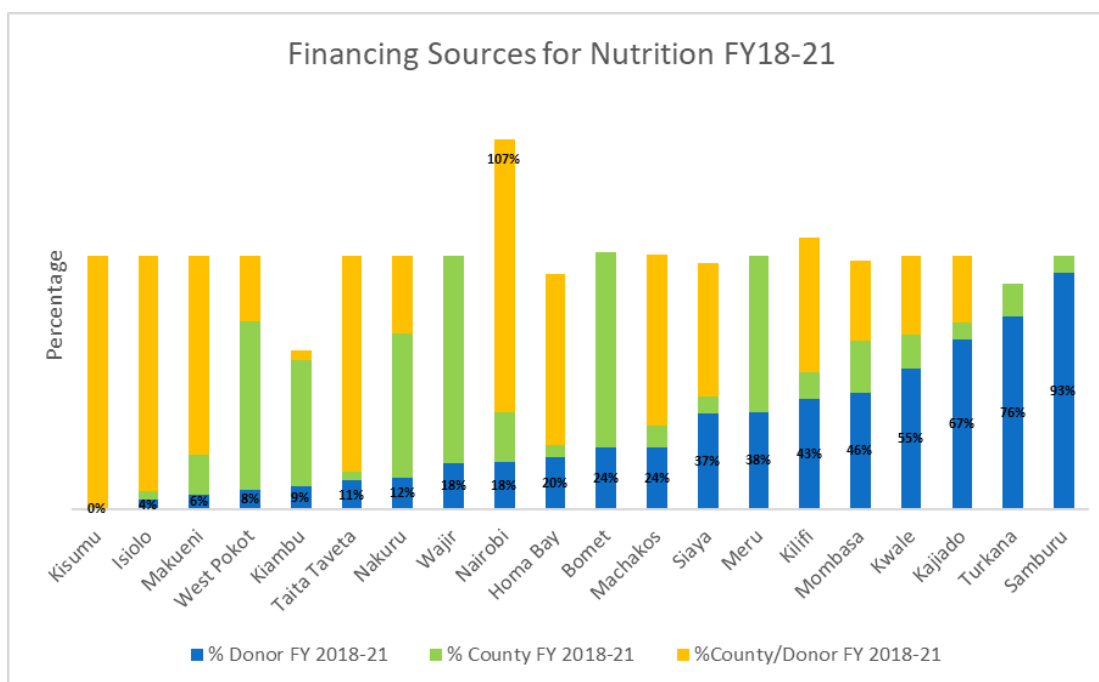


Figure 11: Nutrition Financing Sources

Across the sampled counties, those with the highest proportion from donors were Samburu (93%), Turkana (76%), Kajiado (67%) and Kwale (55%); while the joint category had significant data overlap but highest in Nairobi.

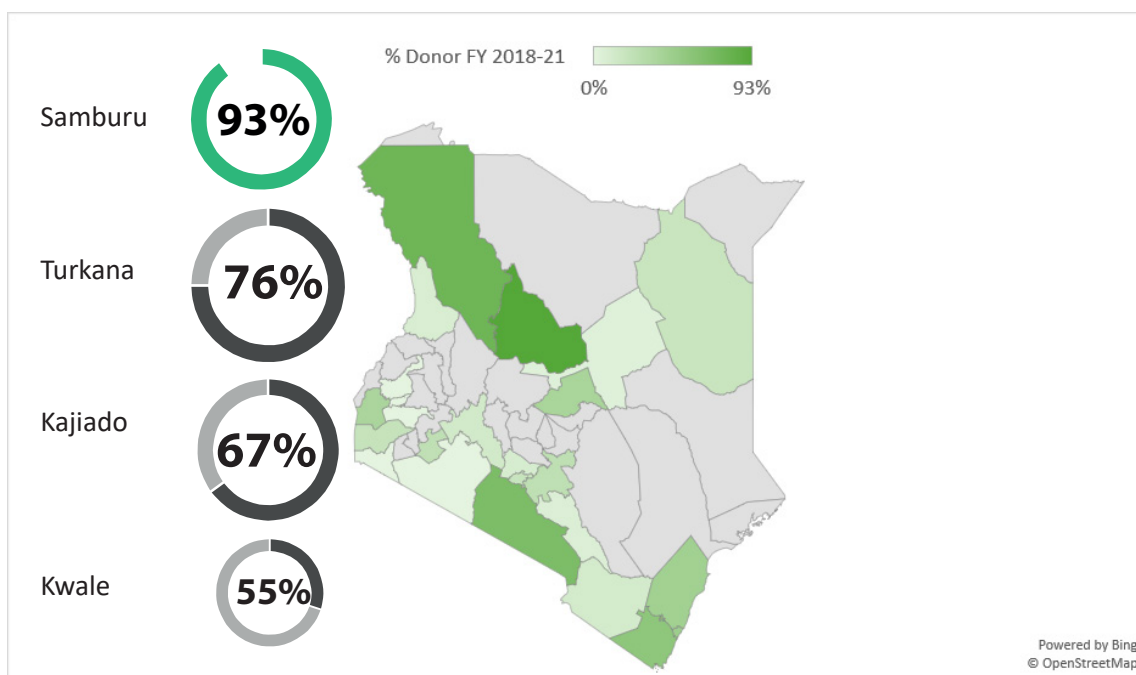


Figure 12: Donor Dependence for Nutrition Financing in Sampled Counties

3.11 Budget tracking/budget execution

Absorption for nutrition specific budget ranges between 95% (Samburu) and 35% (Nakuru), for the years in consideration. The national government's RMNCAH program, where nutrition is domiciled, had a budget absorption of 88%, 58% and 55% for Fys 2017/18, 2018/19 and 2020/21 respectively, pointing at cross cutting budgetary challenges to both levels of government.

Individual counties have inconsistent budget absorption rates across the years (Fig. 13). Data for budget absorption for nutrition sensitive was largely unavailable, compared to that of nutrition specific interventions. Absorption for nutrition specific budget ranges between 95% (Samburu) and 35% (Nakuru), for the years in consideration (Fig. 13).

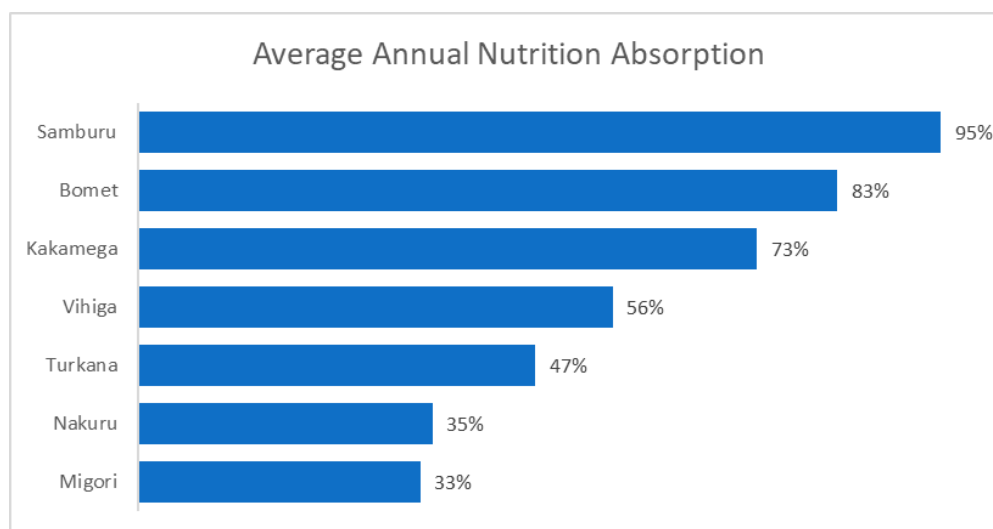


Figure 13. Average Nutrition specific budget absorption rates 2018 to 2021

3.12 National Level Budget Absorption

At the national level, the Medium-Term Expenditure Framework (MTEF) between FY2017/18 and FY2020/21 did not capture nutrition allocations and expenditures. It however highlights selected nutrition priorities such as deworming of school going children and vitamin A supplementation. Since Nutrition interventions are mostly covered under the Preventive and Promotive Programme and the RMNCAH sub programme, the absorption rate for RMNCAH over the years ranged from 55% in FY2020/21 to 196% in FY2019/20. The highest absorption rate was noted during the peak of the Covid-19 pandemic.

Notably, across both the nutrition sensitive and specific sectors, Education had the highest average absorption rate (90%), followed by Social Protection (86%), Health (79%), Agriculture (73%) while Environment Protection, Water and Natural Resources had the least at 64% as shown in the figure below

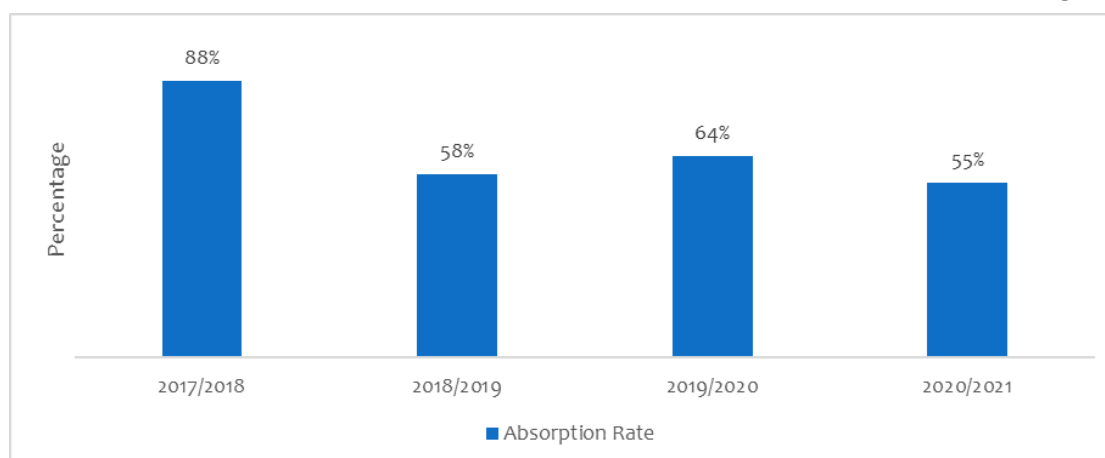


Figure 14. Budget Performance, department of health, Ministry of Health RMNCAH program

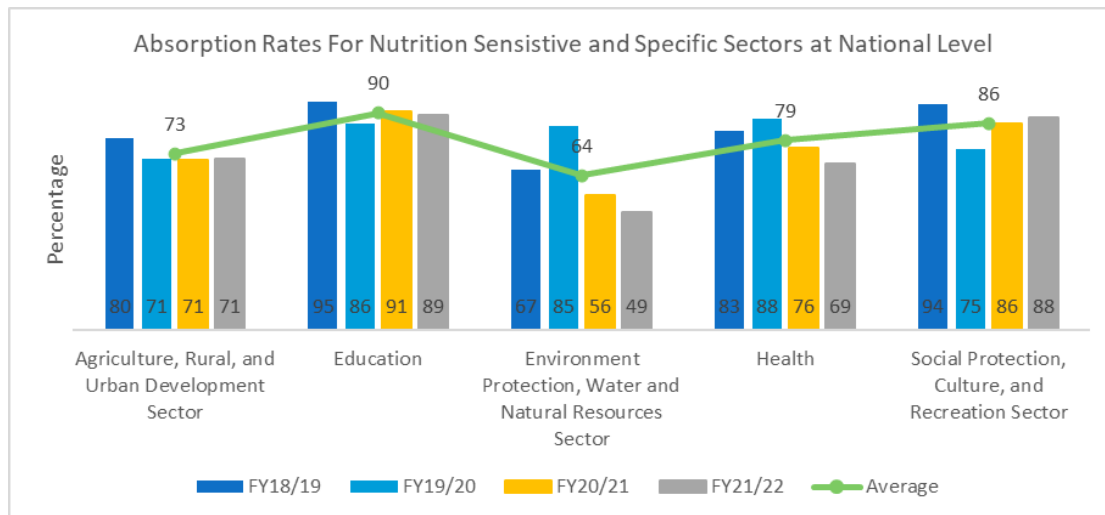
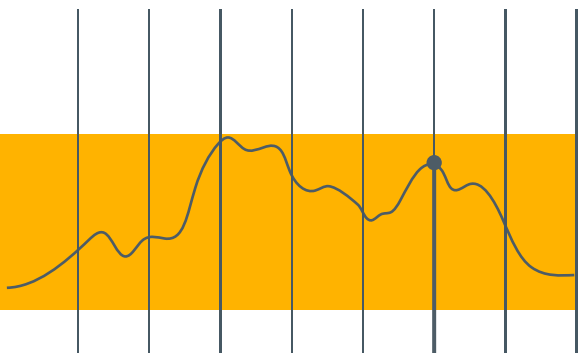


Figure 15. National Level Absorption Rates for Nutrition Sensitive and Specific Sectors
 (Source: Office of the Controller of Budgets Reports, Analysis by Consultant)

Across the years, the absorption rates have been on a decline in all the sectors, but the highest decline has been in the Environment Protection, Water and Natural Resources sector and Health.



Implication

The low and declining absorption rates in the nutrition sensitive and specific sectors portend a missed opportunity of maximizing existing budgetary fiscal space for nutrition interventions by the respective sectors.

CHAPTER FOUR : RECOMMENDATIONS

1. Need for counties to prioritize investment in nutrition

County governments are encouraged to ensure optimum budget allocation to nutrition. Technical officers in the line departments should strive to include sound nutrition interventions into their AWP, and see them get included into the PBBs for resource allocation.

2. County capacity in planning, budgeting, and financing for nutrition needs to be improved

As a prerequisite for sound investment in nutrition, counties should invest in the capacity of technical officers in the line departments in the areas of Public Finance Management. This will enable timely packaging of nutrition interventions into planning and budgeting documents, and liaison with the appropriate players around the budgeting process, for prioritization of the same in financing. For the department of health, where many nutrition-specific interventions are domiciled, counties are encouraged to acquire health-financing skill set, possibly by setting up a unit on health planning and policy. Many counties have picked out this already.

3. Nutrition programs and subprograms should, to the greatest extent possible, have standalone budget lines in the county vote book

To enable targeted advocacy for nutrition oriented activities, counties are encouraged to identify how nutrition could be included as a program or sub program in the AWP and the PBBs. This is importantly so counties with a high burden of stunting. Bomet, Kakamega, Samburu and Turkana are examples of counties with standalone budget lines for nutrition. Technical departments can initiate that into AWP and follow it into PBBs. Working with the department of finance, the arrangement of accounts as per the National Charter of Accounts can accommodate this.

4. AWP with nutrition interventions should be congruent with PBBs

With good planning, the total budget in the AWP should be equal to that in the PBB, for a given department. Departments with nutrition interventions should strive for this. As an extension, the total nutrition budget, in the respective AWP should be equal to the total budget in the approved PBB. If nutrition is within a bigger program, then the total AWP for that program should be congruent with the same figure in the PBB. This way, advocacy and budget tracking is easy along the planning and budgeting cycles.

5. Ensure quarterly review of the AWP is done, hand in hand with budget tracking

Implementing departments and supporting partners are encouraged to carry out periodic evaluation of implementation of the AWP. This will measure the extent to which activities planned in the AWP have been implemented, and compares it with the extent to which the budget has been released and expended for the period. The proportion of planned activities that have been implemented, per a given period (a quarter, for example), should reflect the budgetary performance in the same period. The departure to this should be a basis of continuous improvement towards aligning nutrition interventions and budget performance/ planning.

6. The national government should offer more specific policy guidance on investment in nutrition across the counties

Though counties are semi-autonomous entities, especially in matters planning, the MoH retains the policy function. The Kenya National Nutrition Action Plan (KNAP) of 2018-2022 has placed investment in nutrition through budget allocation at the center on improving nutrition in the country. At the national level, KNAP 2018-2022 has estimated the resource need per resource area (specific, sensitive, and cross cutting). However, the plan has not given specific guidance on the extent to which counties should invest, through the budget, on nutrition. Based on the KNAP, many counties drafted County Nutrition Action Plans (CNAPs). An assessment of the available CNAPs of the counties targeted by this study did not find budget-specific guidance, in terms of the amount of money that should be allocated to nutrition from the county budget. In fact, many CNAPs have little health financing indicators for nutrition. Given the capacity in the counties, the MoH is encouraged to provide CNAP templates with health financing indicators in the M/E frameworks. These would include Per capita budget allocation for nutrition, or need based financing (Budget allocation per stunted child).

Annexes

Annex 1: List of counties analysed

Bomet
 Homa Bay
 Isiolo
 Kajiado
 Kakamega
 Kiambu
 Kilifi
 Kisumu
 Kwale
 Machakos
 Makueni
 Meru
 Migori
 Mombasa
 Nairobi
 Nakuru
 Narok
 Samburu
 Siaya
 T/Taveta
 Turkana
 Vihiga
 Wajir
 West Pokot



image: Action against hunger

Annex 2: Tables and figures on county investment in nutrition
Table 7. Nutrition specific budget allocation by counties

County	Financial years and nutrition specific budget allocation				
	2018/19	2019/20	2020/21	2021/22	2022/2023
Bomet	-	8,560,000	-	-	-
Kakamega	-	2,000,000	500,000	600,000	-
Migori	-	2,000,000	,514,161	-	-
Nakuru	-	-	-	20,000,000	-
Samburu	14,039,518	14,144,518	13,898,410	15,014,900	-
Turkana	-	-	332,280,000	2,486,123	642,500.00
Vihiga	-	240,000	102,969,934	34,362,113	-

Table 8. Nutrition sensitive budget allocation per county in the FYs in consideration

	2018/2019	2019/2020	2020/2021	2021/2022
Bomet	829,494,574	-	-	117,462,101
Homa Bay	-	26,131,185	176,842,606	94,513,155
Isiolo	22,028,833	56,217,720	53,808,443	64,005,893
Kajiado	-	-	78,793,575	265,998,220
Kakamega	80,010,000	82,370,813	99,842,500	168,413,208
Kiambu	-	61,656,953	40,428,566	226,703,806
Kilifi	-	151,594,238	-	1,445,870
Kisumu	-	168,667,342	783,408,547	120,987,161
Kwale	-	-	77,320,939	58,473,585
Machakos	-	412,438,375	-	115,380,692
Makueni	-	798,521	5,768,423	162,064,179
Meru	1,725,000	3,289,747	22,853,456	37,078,631
Migori	-	-	-	-
Mombasa	-	24,032,063	18,274,238	111,015,581
Nairobi	59,931,651	81,260,477	91,172,365	-
Nakuru	691,109,849	867,907,121	609,185,054	1,011,436,367
Narok	-	335,222,000	-	-
Samburu	62,963,692	162,599,440	83,952,133	154,434,220
Siaya	-	50,672,500	25,371,463	83,405,671
T/Taveta	-	-	-	-
Turkana	-	184,490,748	164,922,668	107,374,060
Vihiga	20,739,017	10,184,531	4,905,625	-
Wajir	81,066,290	70,789,500	60,465,978	75,893,500
West Pokot	-	36,333,419	-	48,083,000

Table 9. Total Nutrition Budget Allocation as a Proportion of County Spending

	2018/2019	2019/2020	2020/2021	2021/2022
Bomet	10.2%	0.1%		1.3%
Homa Bay		0.3%	2.0%	1.0%
Isiolo	0.5%	1.0%	0.9%	1.0%
Kajiado			0.8%	2.6%
Kakamega	0.6%	0.6%	0.7%	1.0%
Kiambu		0.3%	0.2%	1.3%
Kilifi		1.0%		0.0%
Kisumu		1.4%	6.5%	1.0%
Kwale			0.6%	0.5%
Machakos		3.1%		0.9%
Makueni		0.0%	0.0%	1.4%
Meru	0.0%	0.0%	0.2%	0.3%
Migori		0.0%	0.1%	
Mombasa		0.2%	0.1%	0.8%
Nairobi	0.2%	0.2%	0.3%	
Nakuru	4.6%	4.1%	4.2%	4.4%
Narok		2.6%		
Samburu	1.3%	3.1%	1.4%	2.6%
Siaya		0.6%	0.3%	0.9%
Taita Taveta				
Turkana		1.2%	1.1%	0.7%
Vihiga	0.3%	0.2%	1.7%	0.5%

Table 10. Donor budget allocation to nutrition in selected counties

	2018/2019	2019/2020	2020/2021	2021/2022
Bomet	1,535,000	-	15,753,250	-
Homa Bay	-	2,157,600	350,000	-
Isiolo	-	2,325,600	-	-
Kajiado	-	-	-	10,000,000
Kakamega	-	9,735,000	315,000	8,402,800
Kiambu	3,497,000	4,400,000	3,960,000	15,000,000
Kilifi	-	2,593,600	-	-
Kwale	1,225,000	2,730,600	1,127,400	-
Machakos	1,951,800	7,795,800	700,000	-
Makueni	-	-	13,000,000	10,000,000
Meru	2,500,000	4,038,228	3,295,000	-
Migori	-	-	-	-
Mombasa	1,589,500	1,620,000	1,620,000	-
Nairobi	-	3,731,500	-	-
Nakuru	-	2,893,500	-	10,000,000
Narok	-	-	-	-
Siaya	-	98,000	-	-
T/Taveta	437,500	3,368,000	4,076,600	-
Turkana	-	3,332,000	2,394,000	-
Vihiga	52,500	285,310	4,961,500	21,640,000
Wajir	4,540,400	-	-	-

Table 11. Proportion of total nutrition budget that is donor (Nutrition international and THS UC)

	2018/2019	2019/2020	2020/2021	2021/2022
Bomet	0.19%		100%	
Homa Bay		8%	0%	
Isiolo		4%	100%	
Kajiado				4%
Kakamega		12%	0%	5%
Kiambu	100.00%	7%	10%	7%
Kilifi		2%		
Kwale	100.00%		1%	
Machakos	100.00%	2%	100%	
Makueni			100%	6%
Meru	100.00%	100%	14%	
Migori				
Mombasa	100.00%	7%	9%	
Nairobi		5%		
Nakuru		0%		1%
T/Taveta	100.00%	100%	100%	
Turkana		2%	1%	
Vihiga	0.25%	3%	5%	63%
Wajir	5.60%			

Table 12. Budget allocation (direct and indirect) per underweight child

	Jul 2018/2019	Jul 2019/2020	Jul 2020/2021	Jul 2021/2022
Bomet	7,175.99	138.46	-	
Homa Bay	-	81.79	5,429.62	
Isiolo	180.32	571.62	1,774.43	150,690.74
Kajiado	-	-	1,456.48	
Kakamega	182.73	296.68	1,764.74	
Kiambu	-	91.54	174.56	76,501.12
Kilifi	-	117.88	-	
Kisumu	-	392.24	12,431.17	
Kwale	-	-	399.66	40,859.76
Machakos	-	1,020.14	-	
Makueni	-	1.77	95.34	
Meru	3.93	7.78	299.84	5,109.74
Migori	-	16.69	227.61	
Mombasa	-	50.53	195.76	23,511.78
Nairobi	13.81	17.48	203.59	-
Nakuru	1,462.49	1,837.09	3,748.57	115,957.65
Narok	-	1,116.70	-	
Samburu	904.63	916.93	2,934.85	
Siaya	-	349.62	1,050.45	
Taita Taveta	-	-	-	
Turkana	-	279.94	1,193.29	25,258.79
Vihiga	222.42	43.55	2,742.95	43,189.92
Wajir	237.28	155.41	631.21	
West Pokot	-	176.32	-	18,516.32

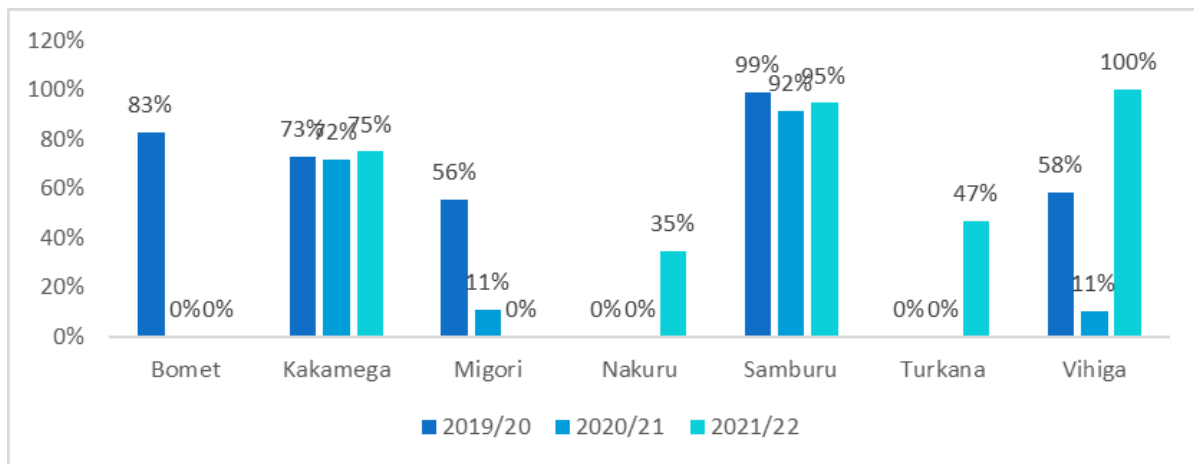


Figure 16. Specific budget absorption for counties with nutrition budget lines, 2019 to 2022

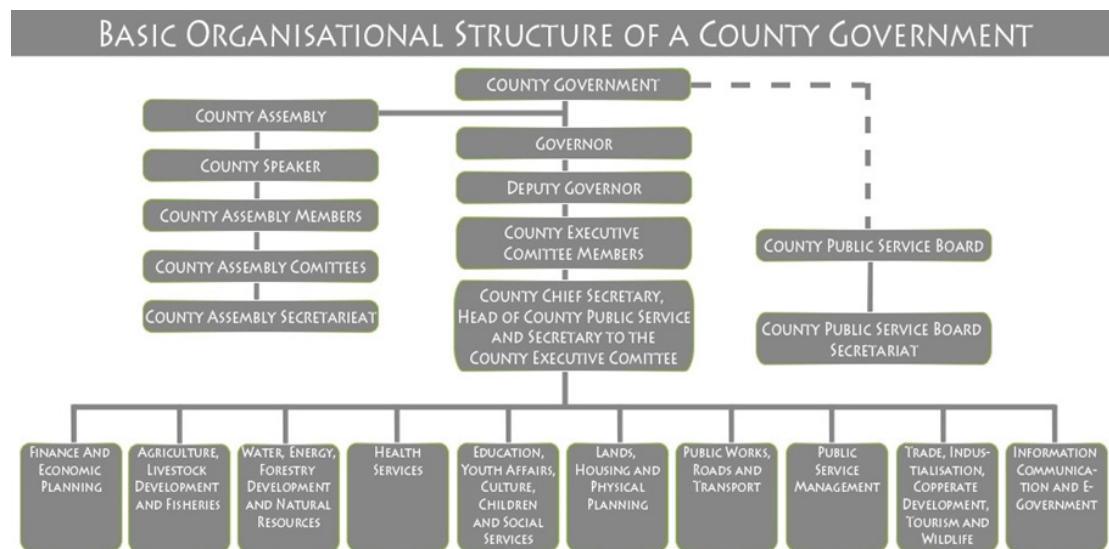


Figure 17. Arrangement of the county governments

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