The 2018 National Budget Analysis.

How Child Sensitive and Pro-Poor is it?

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Table of Contents

Introduction

The National Budget is a key development tool that can be used to transform the lives of the general citizenry. This can only happen if the National Budget is pro-poor and pro-people. A budget that is pro-poor and pro-people can adequately address the unique development needs of diverse citizens for instance children, youth, women, elderly, persons with disabilities, and indigenous people amongst others. Thus, the National Budget is an effective tool to ensure that **No One is Left Behind** in development matters, thereby contributing immensely to the attainment of the Sustainable Development Goals (SDGs). The SDGs seek to integrate the three dimensions of sustainable development: the economic, social and environmental. Thus, the Agenda 2030 motivate the need for domestic resource mobilisation initiatives through the development of national policies, programmes and budgets, which are key instruments to ensure the progressive realisation of the social, environmental, economic and political rights of the general citizenry especially disenfranchised groups.

The Honourable Minister of Finance and Economic Development; P Chinamasa; presented the 2018 National Budget on the 7th of December 2017. The 2018 National Budget coincided with the new political era following the resignation of the former President R.G. Mugabe and subsequent inauguration of President E. D. Mnangagwa on the 24th of November 2017. This development reignited a sense of hope that the country is turning into a new development trajectory that can deliver jobs, reduce poverty, introduce rule of law and ultimately address the development challenges the country has been facing for a prolonged period. As such, the 2018 National Budget was expected to demonstrate the paradigm shift in the way the economy is managed and proffer reforms that can spur growth, create jobs, reduce leakages and clamp down on corruption amongst others.

The overall purpose of this budget analysis is to explore whether; the budget meets the expectations of the general citizenry. Further, the analysis specifically assesses how pro-poor and child sensitive the 2018 National Budget is. The National Association of Non Governmental Organisations (NANGO) with support from Save the Children has been engaging on national budget processes in view to lobby and advocate for Child Friendly National Budgets. This work aims at ensuring that the National Budget becomes more and more child sensitive and address the peculiar and felt needs of all children regardless of geography, age, religion, disability, background, family structure and many other factors.

In view to influence the 2018 National Budget, NANGO with likeminded organisations carried out consultations within the various groups and sectors to develop budget aspirations to engage the Ministry of Finance and Economic Development and the Portfolio Committee on Finance and Economic Development. For children, NANGO organised a National Junior Councillors Assembly in collaboration with National Junior Councils Association (NJCA), Save the Children, UNICEF, Zimbabwe National Council for the Welfare of Children (ZNCWC) and Leonard Cheshire Disability Zimbabwe Trust (LCDZT) amongst others. The National Junior Councillors Assembly is an annual platform that is attended by Junior Councillors across the country and one of its objectives is to collate child budget aspirations and develop the Children's Ten Point Plan. The Children's Ten Point Plan is the children's budget advocacy tool, which they use to engage the fiscal authorities during the budget consultations phase. The Junior Councillors developed their 2018 Children's Ten Point Plan, which was used to engage the fiscal authorities. For inclusivity, a separate process comprised of Children with Disabilities was organised to gather their budget aspirations hence the development of Children's Ten Point Plan Plus.

This budget analysis is in three sections, the first part looks at the overall macroeconomic outlook and the broader aspects of the 2018 National Budget. The second part focuses on three aspects that is health, education and social protections, which are the main child sensitive issues within the budget. Focus of this analysis is on these three aspects though we are cognisant of other child development issues outside these. Thus, the analysis looks at the allocations to the Ministry of Health and Child Care, Ministry of Primary and Secondary Education and Ministry of Labour and Social Welfare. The third part explores how the 2018 National Budget took on board the Children Ten Point Plan Plus priorities

1. Macroeconomic Analysis

1.1. Introduction

The macro economic stability is a necessary condition for sustainable economic growth and development. Thus, the national budget plays a pivotal role through proffering reforms that are critical in influencing macro economic indicators. This section explores the macro economic variables as projected by the 2018 National Budget in view to asses the feasibility of appropriations allocated to key sectors of development.

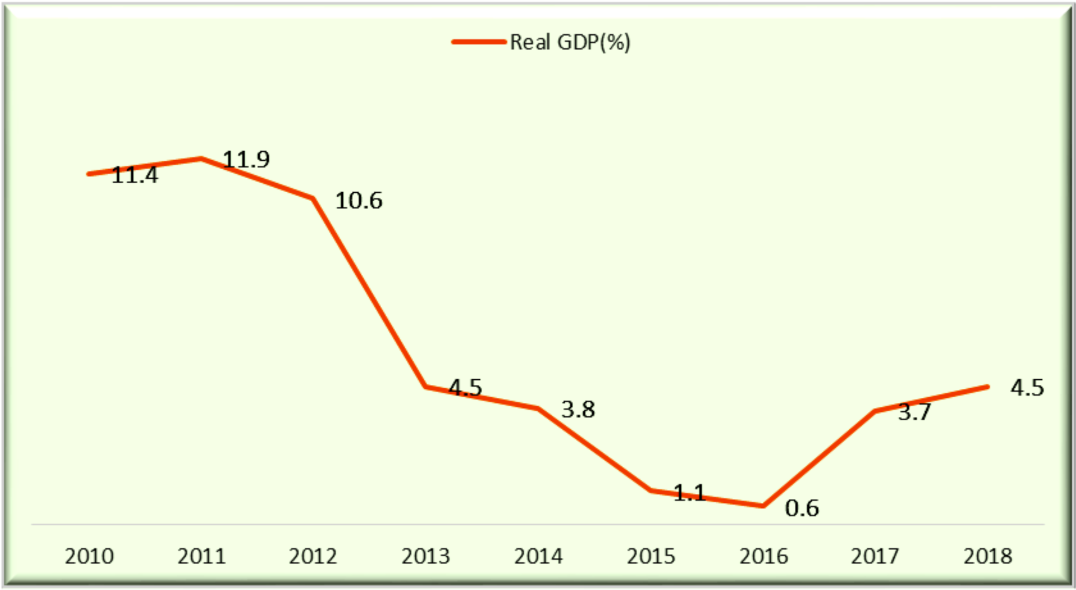
The 2018 National Budget is underpinned by projected growth in the mining and agriculture sectors as well as enhancement of consistency, coherence, clarity, credibility and predictability of policy reforms hinged by fiscal discipline. It is critical to adhere to the aforementioned reforms if the country is to realise sustainable economic growth and development. However, lack of political will to implement such reforms has been the main challenge and it is hoped that the new administration will 'walk the talk'.

Broadly, the projected increase in total expenditure from 4.6billion in 2017 to 5.7billion in 2018 may be commendable in view to expend on the important capital requirements for the 2018 National Budget. However, the increase in total expenditure should correspond to the increase in total revenue growth. From experience, the government normally fails to meet the revenue targets but surpasses the expenditure targets. It therefore implies that, under such huge expenditure growth if not met may result in distortions of key macroeconomic variables such as budget deficits and domestic debt, inflation amongst others.

Economic Growth

Economic growth rate is a key macroeconomic variable, which gives a picture on how the overall economy performs. **Figure 1** shows the trends on economic growth for the period 2010-2018. Economic growth rate was at peak in 2011, it grew by a double-digit growth of 11.9%, followed by 2012, which grew by 10.6%. However, since 2013 economic growth was subdued and continued to experience a downward trend until 2015. The 2018 National Budget projects economic growth of 4.5% and this growth is underpinned by positive developments in the agriculture and mining sectors. Both mining and agriculture depend on factors, which the country may not be able to influence; as such this growth may be a fallacy. The country has to put in place measures to ensure robust growth through supporting gross fixed capital formation for industrialisation, which is however not adequately addressed by the 2018 Budget.

Figure 1: Trends in Economic Growth Rate (2010-2018)



Source: Ministry of Finance and Economic Development

Expenditure and Revenue

The capacity of the country to raise adequate revenue to meet expenditure demands is very critical as it demonstrate the fiscal space the country has in meeting its critical obligations. For fiscal sustainability, it is ideal for revenue to exceed expenditure such that the country can have a fiscal surplus rather than a deficit. The focus of this section is therefore to explore the expenditure and revenue projections as presented in the 2018 National Budget.

Expenditure Analysis

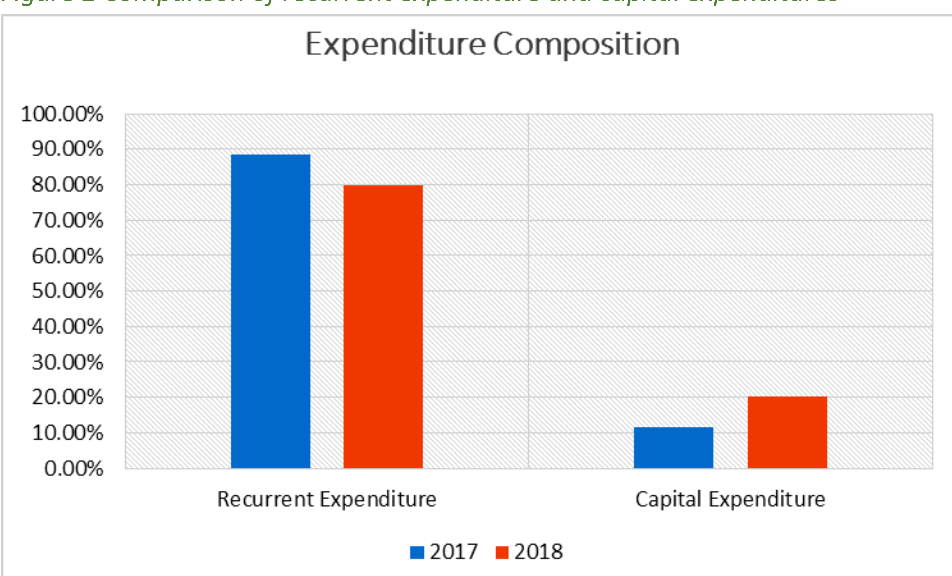
Total expenditure is comprised of two main parts that are recurrent and capital expenditures. Recurrent expenditure refers to expenses that cover current consumption of goods and services that are expected to be enjoyed within a fiscal year. On the other hand, Capital Expenditures refer to spending on the acquisition of goods and services of capital nature whose benefits extend beyond the fiscal year. **Table 1** shows the expenditure pattern between 2017 and 2018. For 2017, the proportion of recurrent expenditure to total expenditure was 88.54% and this shows that the budget was mainly a consumptive rather than a development budget, about 11.46% was allocated to support capital budget. For 2018, recurrent expenditure to total expenditure is 79.77%, which is still high. However, compared to 2017 it shows that the proportion has moved downwards which is a good indication as it gravitate towards a development budget. The 20.23% capital budget shows the commitment to fund the major development projects, which can advance sustainable economic growth and development. If the trend continues, it will be a welcome development. What is also critical to note is the projected expenditure growth of 40.1% as shown in **Table 1** between 2017 and 2018. This growth should be accompanied by growth in revenue. If expenditure growth is not in tandem with growth in revenue the economy continues to experience high budget deficits. As shown in **Table 1**, the rate at which expenditure is growing is not in line with the rate at which revenue is growing and this is not ideal as it increases the cumulative budget deficits.

Table 1: 2017-2018 Expenditure components and its proportion

Expenditure Component	2017		2018	
Recurrent Expenditure	3 630 000 000	88.54%	4 581 076 000	79.77%
Capital Expenditure	520 000 000	11.46%	1 162 000 000	20.23%
Total Expenditure	**4 100 000 000**		**5 743 076 000**	

Source: Ministry of Finance and Economic Development

Figure 2 Comparison of recurrent expenditure and capital expenditures



Source: Ministry of Finance and Economic Development

On expenditure composition, the proportion of capital expenditure to total expenditure continues to be prioritized lowly. Capital expenditure registered 8.77% growth between the 2017 and 2018 National Budgets. The disparity between recurrent and capital expenditure is still extremely wide as shown in **Figure 2.** This is not a positive development as it relegates our national budget to be mainly a consumptive rather than development budget. There is therefore, need for improvement in the allocations for gross fixed capital formation that will promote domestic production and capitalization. The growth in investment is a key enabler for development and economic transformation that can contribute towards job creation, poverty reduction and sustainable growth which are key thrusts of the 2018 national budget. Considering that the capital formation and accumulation processes are gradual in nature, the increase in capital expenditure reflected within the 2018 National Budget is commended. According to the 2018 National Budget, 59% of the projected capital expenditure is to be funded by domestic resources which is in line with the Financing for Development Action Agenda. As such, there is need to enhance the enabling environment through the development of sound economic, social and fiscal policies that can create adequate fiscal space to support the key budget demands. In addition, there is need to ensure that there is strict adherence to good governance practices across the board through strengthening democratic institutions to uphold the rule of law and combat corruption at all levels.

Table 2: Growth in Expenditure, Revenue and Deficit (2017-2018)

Year	Expenditure Growth	Revenue Growth	Deficit Growth
2017	(10.78%)	4.88%	233%
2018	40.07%	37.05%	68%

Source: Ministry of Finance and Economic Development

Revenue Analysis

Total Revenue is comprised of tax and non-tax revenues. Tax revenue refers to collections from taxes on income and profits. However, non-tax revenue is income earned by the government from sources other than taxes such as grants and aid from development partners.

Table 3: 2017 Revenue Analysis

	Annual Revenues	(Jan- Sept)	Proportionate %
Targets	3 700 000 000	2 741 000 000	74%
Estimates/Actuals	5 009 000 000	2 812 000 000	56%
Variance (%)	35%	3%	

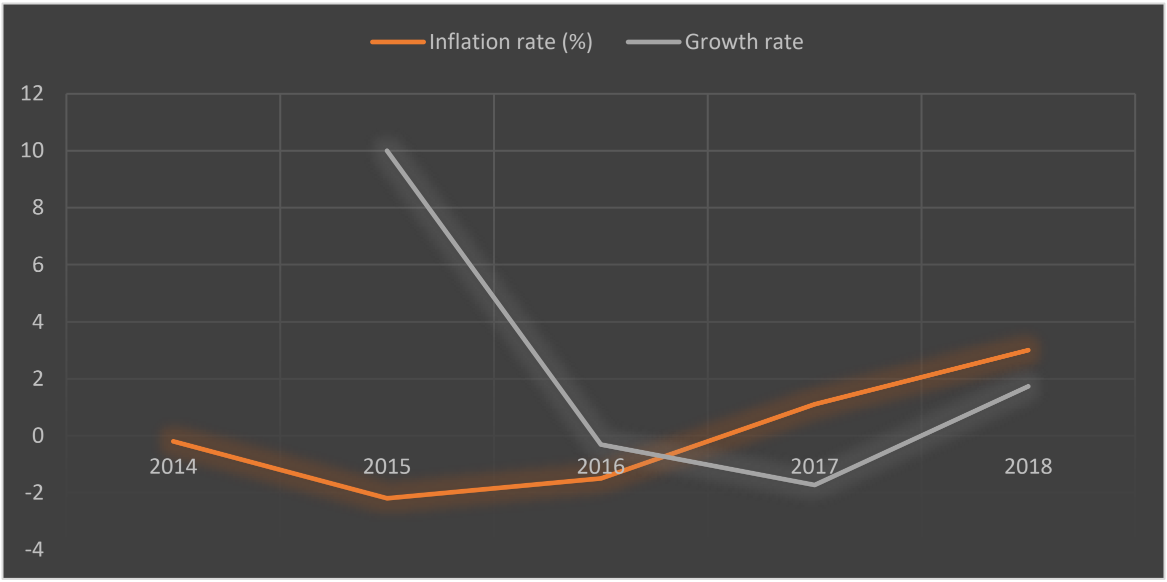
Source: Ministry of Finance and Economic Development

Table 3 shows that cumulative tax and non-tax revenue collections for the period January to September 2017 amounted to US$2.812 billion, against a target of US$2.741 billion resulting in 3% positive variance. However, actual revenue collections from January to September 2017 constitutes 56% of the annual revised revenue estimate for 2017 as shown in **Table 3**. Thus, it falls short of the revised estimates by approximately 44% for the remaining 3 months. This means that for the period of October to December 2017 the government has to raise 44% of the revised revenues in order to meet the revised revenue target. This may be an unrealistic projection which can contribute to increased budget deficit, compromising economic stability. Total revenue for 2018 is projected to be approximately $5.07 billion against projected expenditure of $5,7 billion thereby translating to a budget deficit of $675, 8 million. Comparing projected revenue and revised estimates for 2017, it shows that there is a 35% under projection which can explain the unrealistic nature of the assumptions. If this experience is to go by, the country may fail to meet the revenue targets, thereby jeopardising attainment of other macroeconomic variables as presented in the budget.

Inflation

Annual inflation rate refers to the general rise in commodity prices. A low and stable inflation rate is ideal for sustainable economic growth and development. The 2018 National Budget has projected an annual inflation rate of 3%. There are complexities around the computations of the annual inflation rate given the three-tire pricing regime that is the bond, US$ and the RTGs. How the 3% annual inflation rate was calculated is critical in assessing whether the assumptions which informed this projection are realistic.

Figure 3: Trends in Inflation rate and growth (2014 – 2018)



Source: Ministry of Finance and Economic Development

For the period 2015 to 2016, the country was under a deflationary phase and this was attributed to a number of reasons that include price correction, depreciation of the South African rand, weakening of domestic demand and subdued international oil prices. Monthly inflation rate was 0.4% in September 2017 which then translates to 0.8% annual inflation rate on that same month. The inflation rate is persistently rising at an increasing rate as reflected in **figure 3.** The rate at which the general commodity prices are increasing is worrying due to threats of inflationary pressures that the economy is facing. Speculative tendencies driven especially by the mismatch between electronic bank balances and available foreign currency are driving the increasing inflation levels.

Total Debt Structure

According to the 2018 National Budget, total debt is estimated to be approximately 14.45billion in 2018; rising from 13.579 billion in 2017. This shows that total debt continues to grow. Of major concern is the rate at which domestic debt is growing. It is projected to grow by 11% in 2018 as shown in **Table 4**. This is against the background that, from 2009 until 2011 there was no domestic debt. It began to accumulate in 2012. Between 2013 and 2017, domestic debt started to skyrocket, this will be problematic to the economy in the near future. As alluded to earlier own, the huge proportion of the National Budget supports recurrent expenditure which does not generate future returns. This implies that the growth in domestic debt is the one that is contributing to funding of recurrent expenditure. This therefore worsens the fiscal space constraints the country is currently experiencing.

Table 4: Total Debt Composition for 2017 and 2018

Debt component	2017 (billion)	2018 (billion)	% Change
Domestic Debt	6031.4	6699.7	11%
Foreign Debt	7547.6	7755.1	2.75%
Total Debt	13579	14454.8	6.45%

Source: Ministry of Finance and Economic Development

Analysis of Child Friendliness of the 2018 National Budget

Introduction

The National Budget should mainstream the interests of various special interest groups so that it can adequately respond to their unique development needs. Therefore, focus of this analysis is to assess how child sensitive the 2018 National Budget is in view to proffer recommendations for future considerations. Without progressive allocations and expenditures to the social sectors, the welfare of children is compromised. There is no way that the country can realize Child Development in the absence of Child Friendly National Budgets. Due to the poor performance of the economy the country is currently experiencing tight fiscal space constraints. This renders the National Budget ineffectiveness in supporting Child Development initiatives. The 2018 National Budget proposed various policies and programmes that are crucial in realizing the socio-economic and political rights for the Zimbabwean child. However, these policies need to be complemented by budget support if they are to achieve their objectives.

Table 5: Top ten ranking of 2017-2018 vote allocations

Ministry of:	2017 Ranking	2018 Ranking	Change in ranking
Primary and Secondary Education	1.	1	↔
Home Affairs	2.	3	↓
Defence	3.	4	↓
Health and Child Care	4.	5	↓
Agriculture, Mechanisation and Irrigation Development	5.	2	↑
Finance and Economic Development	6.	6	↔
Public Service, Labour and Social Services	7.	9	↓
Office of the President and Cabinet	8.	8	↔
Justice, Legal and Parliamentary Affairs	9.	10	↓
Transport and Infrastructural Development	10.	-	↑
Higher and Tertiary Education, Science and Technology		7	↑

Source: Ministry of Finance and Economic Development

Table 6: vote appropriation to three social sector ministries

Ministry	**Vote appropriation as a % of the Total Budget**	
	2017	**2018**
Ministry of Health and Child Care	6.89%	7.97%
Ministry of Labour and Social Services	4.74%	3.77%
Ministry of Primary and Secondary Education	19.6%	16.41%

Source: Ministry of Finance and Economic Development

2017 Estimates of Expenditure and Vote Appropriations ranks

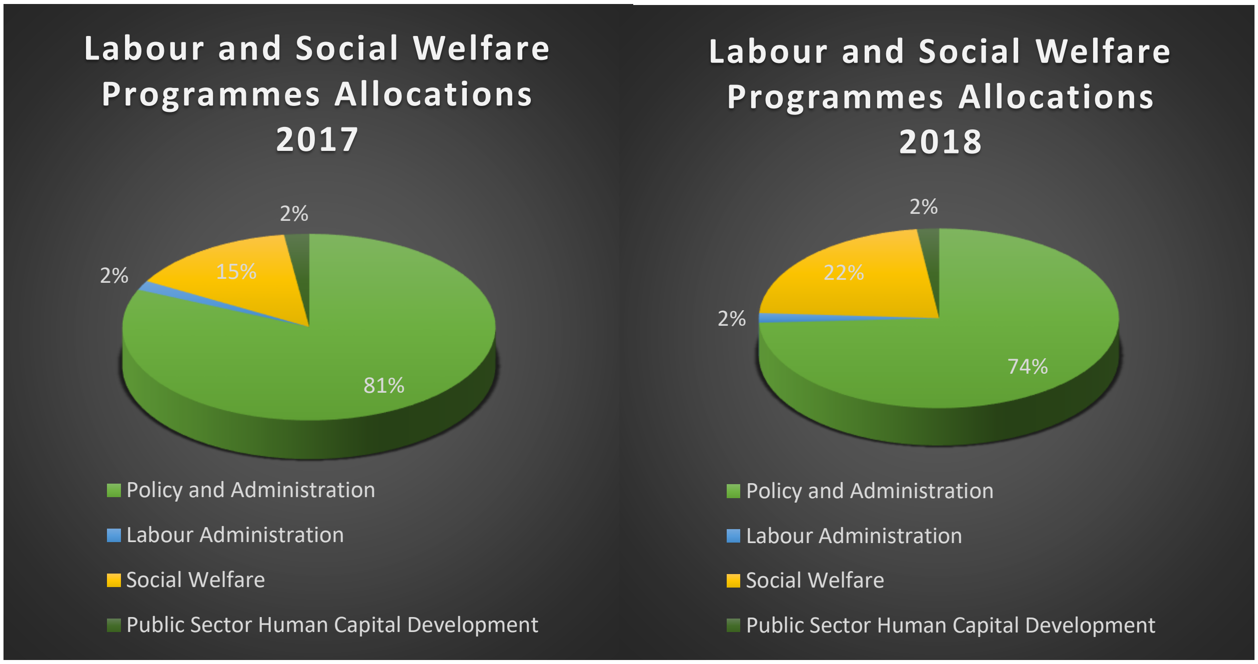
As illustrated in **table 5**, Ministry of Primary and Secondary Education was ranked number one in terms of vote appropriations for both 2017 and 2018. This shows the better commitment by government to support child development through education service. For both 2017 and 2018 the national budget allocations to education met the Dakar benchmarks of at least 20% allocation to education taking into account allocations for Basic Education Assistance Module (BEAM) and the Ministry of Higher and Tertiary Education, Science and Technology. The Ministry of Labour and Social Services that supports social protection with specific reference to children ranked number seven in 2017 budget appropriations. However, it dropped to number nine in 2018 following the withdrawal of the public service component from the ministry which is now under the Office of President and Cabinet. Further, **table 5** shows that the Ministry of Higher and Tertiary Education, Science and Technology was ranked number 7 in 2018 which is highly commended since it reflects gains to children and thus the move is in line with child friendly budgeting. It is a cause of concern that the Ministry of Health and Child Care dropped from fourth position in 2017 to fifth in 2018.

Expenditure Appropriations and Composition for key line ministries

Ministry of Labour and Social Welfare

Social protection and service delivery is key in child development. Therefore, the ministry plays a crucial role in contributing towards child development through social service delivery and thus the need for the budget to provide enough resources to the ministry. The ministry's programming is largely centered on providing social protection services to vulnerable groups including children as well as ensuring that there is child sensitive social protection and probation services. In addition, the ministry is responsible for promoting social inclusion for children with disability. **Figure 4** shows the proportionate allocations within the ministry's various administrative programmes.

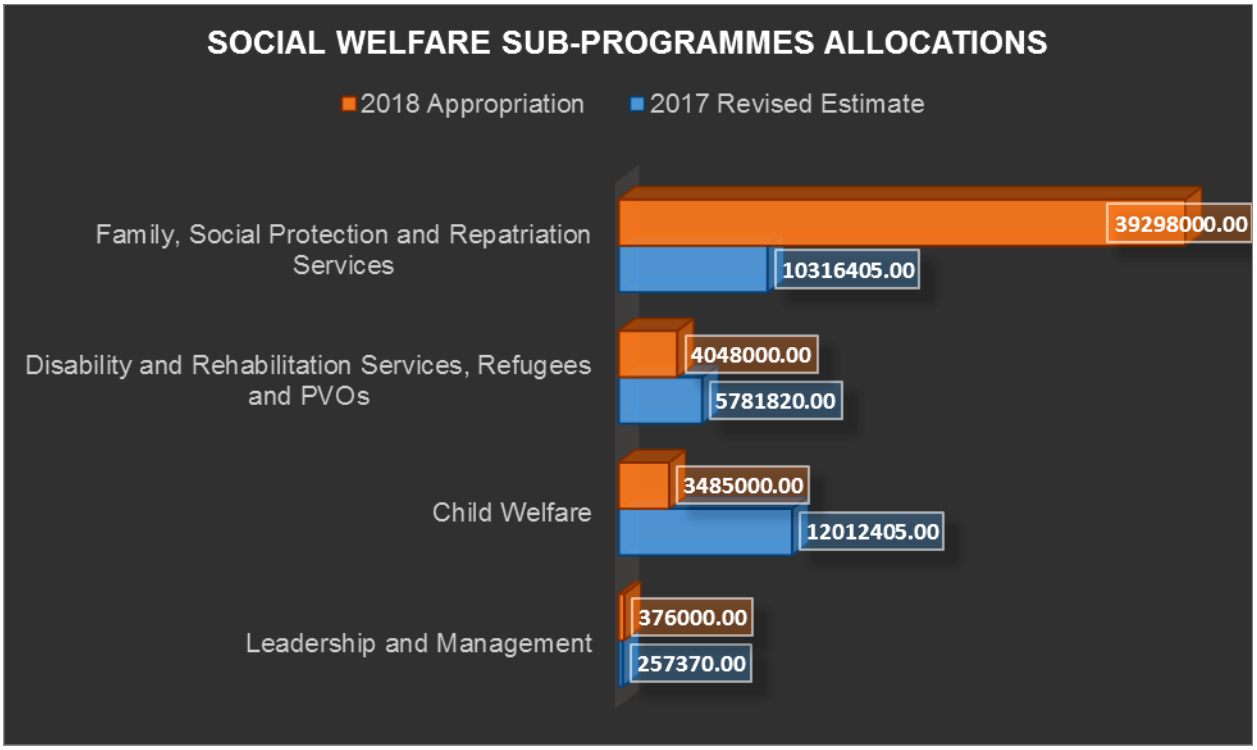
Figure 4: Expenditure composition for the Ministry of Labour and Social Service (2017 and 2018)



Source: Ministry of finance

As indicated in **figure 4,** in 2017 the policy and administration programme receives the huge proportion of the budget allocated to the Ministry as it constitutes 81%. Further, the social welfare programme got 15%. What is critical to note is that there is a substantial increase in the proportion made to the social service programme in 2018, which increased by 7% to 22%.

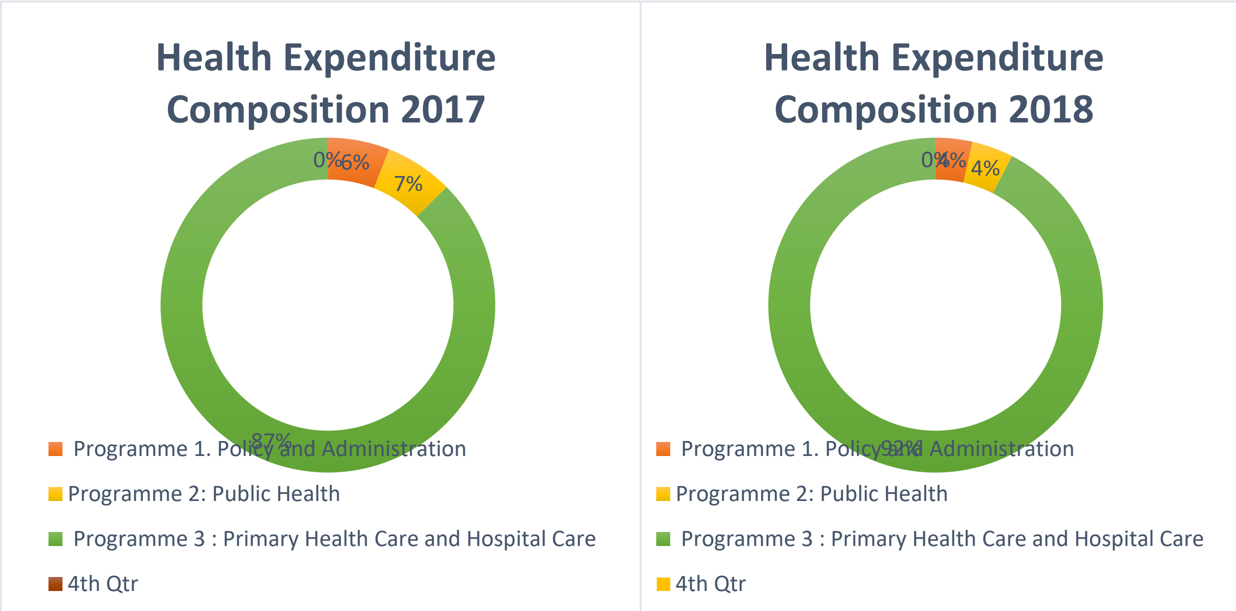
As spelt out in **Figure 4**, Child Welfare was given less priority in terms of allocations within the sub-programmes implemented under the social welfare programme. It is a major cause of concern to note that the allocation to child welfare sub-programme has been reduced by approximately 244% in 2018. The increase in the allocation to the family, social protection and repatriation services sub-programme is commended. For persons with disabilities sub-programme, the allocation has slightly increased in 2018 despite the fact that very little resources are being appropriated to the disability sector considering their special needs. Further, the allocation to cater for disability sector is crowded out by other demands for refugees, rehabilitation services and PVOs.



Ministry of Health and Child Care

Access to basic health is a right which is supposed to be enjoyed by all in particular children. Thus, the allocations to the Ministry of Health and Child Care should be able to ensure that children and the general citizens enjoy this right. Government should ensure that sufficient resources are allocated to the Ministry of Health and Child Care. The SDGs promotes the need to ensure that there is provision of highest standards of health care services to all people including children and efforts are to be directed towards reducing morbidity and mortality. This analysis focus on the appropriation of the projected expenditure to different programmes implemented by the ministry with special attention on Primary Health Care and Hospital Care, which is very critical in child development.

Figure 5: Disaggregation of the Health Sector allocations for 2017 and 2018.

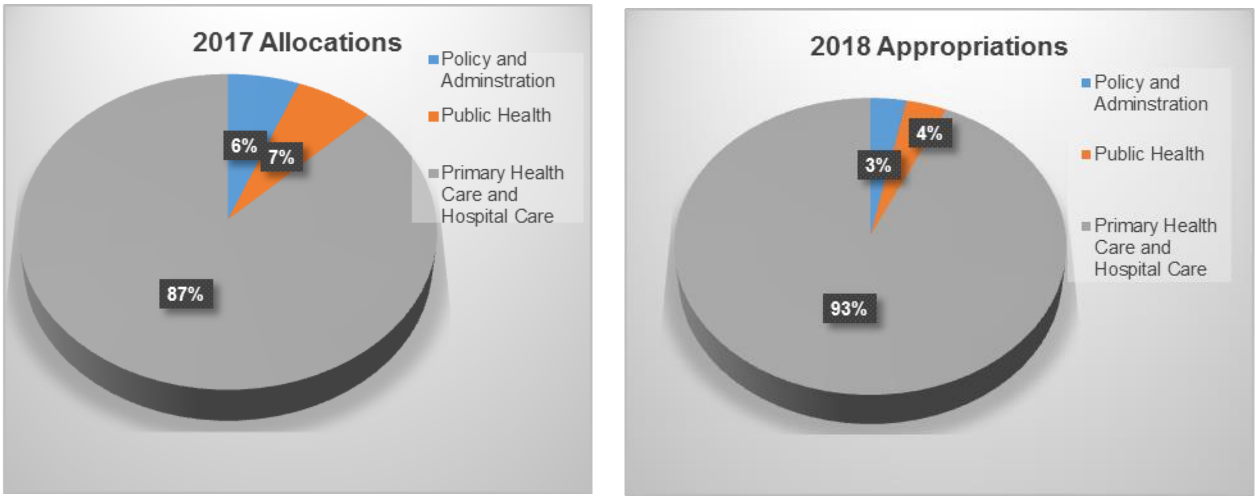


Source: Ministry of Finance

As shown in **Figure 5**, 79% of total expenditure appropriated to the ministry was budgeted for employment costs in 2017. The proportion for the operations and maintenance and capital expenditure was 11% and 10% respectively in 2017. On the other hand, the proportion budgeted for employment costs and capital expenditure was reduced to 67.82% and 7.6% respectively in 2018. There was an increase in the allocation for repairs and maintenance to 24.58% in 2018. Cognisant of the need to procure and deliver enough drugs that is of major concern in the health sector, the 32.18% allocation on capital expenditure as well as operations and maintenance is not sufficient to cater for such needs.

Figure 6 illustrates the allocations made to the three key programmes implemented in the ministry for both 2017 and 2018. The **Figure 6** shows that, more resources are allocated to the Primary Health Care and Hospital Care, which is highly commendable. Primary health care and hospital care are critical for ensuring Child Development and on that vein; the increase of the allocation to 93% of the total budget appropriated to the ministry in 2018 is remarkable. The ministry is encouraged to keep on prioritizing primary health care.

Figure 6: Allocations to different programmes in the ministry



Source: Ministry of Finance

In terms of the allocations that were made to the three key programmes shown in **figure 7**, the Primary Health and Hospital Care constituted 87% of the total appropriation in 2017. Public health programme constituted 7% and the remaining 6% was allocated towards Policy and administration in 2017. The allocation to the Primary Health and Hospital Care was increased to 93% in 2018. On the other hand, there was a decrease in the proportion allocated to the public Health and Policy and Administration programmes to 4% and 3% respectively in 2018. Thus, Primary Health and Hospital Care has remained key to the ministry.

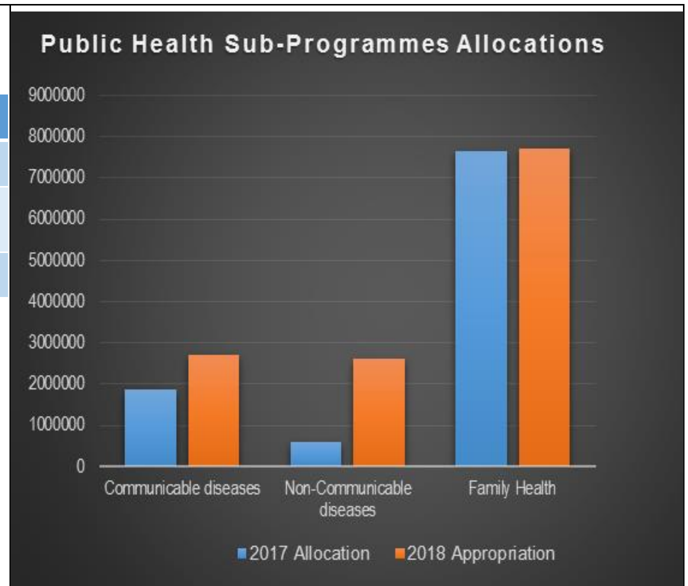
Specifically looking at allocations made for diseases, communicable diseases' appropriation was increased from 1.8 million to 2.7 million as reflected in the 2018 budget as shown in **Figure 8**. Non-communicable diseases on the other hand registered increase in allocation from 614 000 to 2.6 million. Family health allocation was increased from 7.6 million to 7.7 million. Family Health programme which received the highest allocation from the public health sector contributes immensely to child development as sub-programmes such as immunization are part of family health.

Figure 7

Public Health Sub-Programmes

Sub-Programme	2017 Allocation	2018 Appropriation	% Change
Communicable diseases	1 888 000	2 705 000	43.27%
Non-Communicable diseases	614 000	2 634 000	329%
Family Health	7 640 000	7 707 000	1%

Allocations



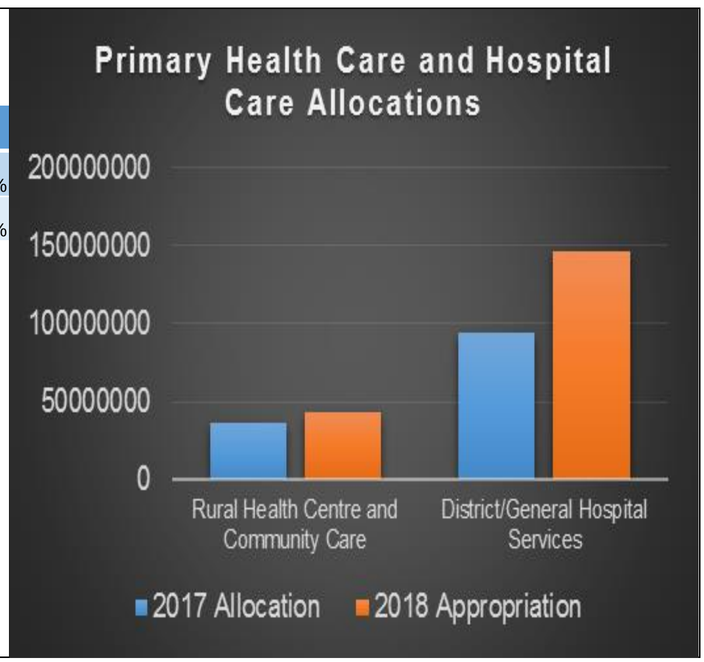
Source: Ministry of Finance

As reflected in **Figure 8,** rural health centre and community care sub-programme has registered a 19% increase in allocation while district and general hospital services sub-programme registered a 56% increase in 2018. There is therefore need for the government to prioritize rural and community health in view to ensure good health for all.

Figure 8

Primary Health Care and Hospital Care Allocations

Sub-Programme	2017 Allocation	2018 Appropriation	% Change
Rural Health Centre and Community Care	36 741 000	43 747 000	19%
District/General Hospital Services	93 905 000	146 641 000	56.20%



Source: Ministry of Finance and Economic Development

Ministry of Primary and Secondary Education

High quality education facilities are paramount for child development. There is remarkable commitment to invest in basic education by the government as demonstrated by the 2018 National Budget. However, there is still need to continue prioritising child basic education in order to safeguard the gains generated from quality education. Thus, the commitment made by the government to intervene with programmes such as BEAM, supplementary school feeding and improving access to educational infrastructure is remarkable. Ministry of Primary and Secondary Education has remained the first preference in terms of vote appropriations as witnessed in both the 2017 and 2018 National Budgets.

Expenditure Composition

As shown in **Table 7** Junior education programme received the highest appropriation and this is commendable since primary education is a basic right for every child. Infant education allocation increased by 13% from the 2017 allocation. The proposal by the 2018 National Budget that parents and communities should continue paying for the teachers of Early Childhood Developments is not welcome considering the challenges people are currently facing. Secondary education allocation was increased by almost 21% from the 2017 allocation and continues to be second in allocation rankings. It is of great concern to note that education research, innovation and development continues to receive very low allocation of less than 3 million as shown in **Table 7**. Research and innovation is crucial for child development as new and best practices in child education are adopted only through research and innovation.

Table 7: Primary and Secondary Education Programmes Allocations

Programme	2017 Allocation	2018 Appropriation	% Change
Education Research, Innovation and Development	2 294 000	2 935 000	27.94%
Infant Education	214 442 000	242 570 000	13.12%
Junior Education	305 211 000	343 071 000	12.4%
Secondary Education	269 787 000	326 357 000	20.99%

Source: Ministry of Finance and Economic Development

Does 2018 National Budget incorporate Children aspirations?

2018 Children's Ten Point Plan Plus Preview

In view to influence the 2018 National Budget, NANGO with likeminded organisations carried our consultations within the various groups and sectors to develop budget aspirations to engage the Ministry of Finance and Economic Development and the Portfolio Committee on Finance and Economic Development. For children, NANGO organised a National Junior Councillors Assembly in collaboration with other NGOs in promoting child development. The Junior Councillors developed their 2018 budget advocacy tool, the Children's Ten Point Plan Plus, which was used to engage the fiscal authorities. This section will therefore analyse the 2018 National Budget in relation to the Children's Ten Point Plan Plus to evaluate whether the authorities had managed to incorporate the children aspirations.

Following the presentation of 2018 National Budget by the Minister of Finance and Economic Development on 7th December 2017, this analysis seeks to evaluate whether the government has been able to incorporate the aspirations and concerns of children as reflected in the 10 Point Plan submitted to the ministry. The increase in the projected expenditure in 2018 by 1.6billion as reflected within the 2018 National Budget is highly commended from Child Development perspective since it offers an opportunity for service delivery improvement within the children sector, however the allocation to the Child Development line ministries is key and pertinent in assessing whether there will be significant gains to children. The Ministry of Health and Child Care has been stepped down in terms of prioritization, that is, from 4th position down to the 5th position, despite an increase in the allocation as a proportion of the National Budget by 1.08%. It is also worrisome to realize that there is negative growth in the allocations to other key ministries that are drivers of Child Development in particular Ministry of Labour and Social Services and Ministry of Primary and Secondary Education. This scenario is contradicting with the demands of the Children sector as alluded to in the Children's 10 Point Plan and this also explore the insensitivity of the government towards Child Development and Child friendly National Budgeting. The % changes are shown on the table 7.

Table 8: vote appropriation as a percentage of total budget

Ministry	Vote appropriation as a % of the Total Budget		% Change
	2017	2018	
Ministry of Health and Child Care	6.89%	7.97%	1.08%
Ministry of Labour and Social Services	4.74%	3.77%	(0.97%)
Ministry of Primary and Secondary Education	19.6%	16.41%	(3.19%)

Source: Ministry of Finance and Economic Development

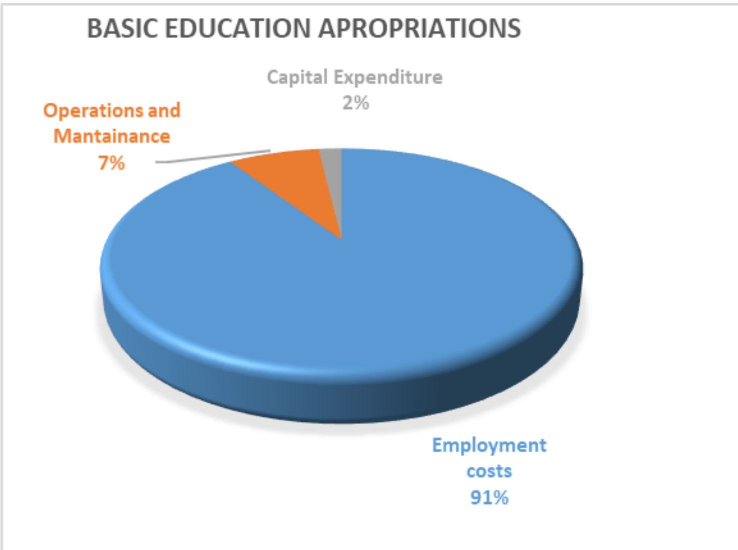
Children Health

On health, children sector demanded provision and procurement of hygiene and sanitation equipment and infrastructure that ensure good health for all children including those living with disabilities for instance mobile clinics in prone areas including remote rural areas, sanitary wear for girls with a benchmark of at least 50% of total girls in the country and mental health cluster. Despite the provision of the prescribed materials, the Children 10 Point Plan also highlighted the need for sensitization and capacity development of the children on trending health risks and prevailing health related issues for example Sexual Reproduction Health including HIV/AIDS. This can be effectively achieved by acquiring more equipment, drugs, medicines and recruiting more workers to complement the significant efforts exerted by several development partners on health sector.

Children Education

On children education, the 10-point plan explored the need for more schools to cater for children who are distant from the school especially in remote rural areas. The need for school fees support was also mentioned in the 10-point plan with regards to some primary and secondary schools charging very exorbitant tuition fees which can not be easily afforded by parents and guarding hence contributing to school drop outs. There is also incoherence of the fees and the facilities offered in some schools hence the need for the government to control fees structures in schools. Enhancement of e-learning services in schools including ECDs was also highlighted in the 10-point plan development and this was mentioned to be provided for within 2018 National Budget. Considering the high Teacher-Pupil ratio that is prevailing in several schools, emphasis was also made on the need for more teachers and this was said to be in line with the Education Sector Strategic Plan. The Ten Point Plan also demanded the government to provide non-sciences programmes and policies that will be complements and parallel to the STEM policy to cater for students who failed to study sciences and also other policies that will complement and support the new Curriculum on primary and secondary educations to enhance its effectiveness.

Figure 7: Expenditure composition for basic education



Source: Ministry of Finance

Considering 2018 budget vote appropriations, the projected allocation for the Ministry of Primary and Secondary Education as a proportion of the total expenditure was reduced by 3.19% and this is inauspicious. In addition to the education sector prioritized a bit less than before, the expenditure composition of the allocations went for employment costs and thus very adverse since very little amount is channelized towards development and improvement in educational services offered. This scenario contradicts with the aspirations indicated in the Children Ten Point Plan on Child Education. The figure shows that 2% of the total appropriated amount for education goes towards capital expenditure whilst 7% was allocated for operations and maintenance and thus brings a conclusion that the appropriations is just for wages and salaries rather than School development.

In order to compensate the shortfall of the appropriation for education, the government proposed to built 11 primaries and 6 secondary schools through the OPEC loan of 19.6million which is not a sustainable means of growth considering the debt structure that is already out weighing revenue collections with regards to means of financing the National Budget. No significant changes are expected on school developments considering the effect brought about by the proposal by the government to built 12 primary schools and 5 secondary schools from the 20 million OPEC Loan Facility in 2017 National Budget. The government proposal that the parents shall continue pay the ECD teachers is not commendable considering the economic challenges that are being experienced within the country and thus shows the government is still lacking a lot in ensuring Child Development. The budget also highlighted the recruitment of 2 166 additional teachers who are currently enrolled in State Universities for their capacity development so that they best suit the expectations of the new curriculum especially in local languages, ICTs, STEM subjects and the special needs of children living with disabilities. However, the provisions made are not enough considering the demands stipulated in the Children 10 Point Plan.

Children Living with Disability

The aspect of inclusion of children living with disability was one of the key highlights in the Children with disability ten point plan which advocated for the provision of special needs of these marginalized group in the 2018 National Budget. The 2018 National Budget made a significant improvement in terms of inclusiveness of children living with disability relative previous budgets. However, considering the demographic composition of children with disabilities, is still to be done in addition to the fulfillment the budget proposals on the children living with disabilities. Through the 2018 National Budget the government appropriated 5.7million to facilitate inclusive education for all, inclusive of learners with disabilities and those that are vulnerable. The funds will be spend on procurement of hearing aids and braille support services to learners with visual impairment; development of sign language and braille teaching and learning resource materials; provision of psychological services; and provision of supplementary feeding programmes.

Social Security facilities for Children

The Children's Ten Point Plan also emphasized the need for the government to oversee the needs of vulnerable children such as orphans, children with disabilities among others to ensure that there are equal opportunities for all children to social services especially health. This analysis has highlighted some significance considerations that has been made to children living with disabilities as postulated in the 2018 National Budget. However, what the government has proposed is not enough and efforts are still needed to make sure that all the disadvantaged children beyond those with disabilities are catered for through the budget so that no child is left behind. The government should go further to look at Child Protection as a critical issue and the organizations that are responsible for defending Child Rights demanded the establishment of Child Protection Committees at national level. The need for government to embrace on strict policies and campaigns to end child marriages is key and it was believed that the budget would avail funds to implement such programmes. It is of major concern that the 2018 budget was silent about the issue.

Conclusion

The 2018 National Budget has proffered a number of key policy reforms which when implemented can contribute towards inclusive growth for the nation. However, it is key to note that, some of these noble reforms have not been highlighted for the first time in this current budget. Therefore, what is key is to look at how practical and serious the fiscal authorities are in abiding by the proposals and implement them as proposed. Policy discord on retirement gives testimony to the inconsistences we have been experiencing and may continue to experience in the new 'economic order' era.