



David Snyder for CRS

Changing THE WAY WE careSM

Costing the Changing the Way We Care
Kafaalah and Case Management
Scaling Models

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Table of Contents

List of Figures.....	iv
Abbreviations and Acronyms	v
1. Introduction.....	1
2. Costing the Kafaalah Scaling Model	2
2.1 Methodology for Costing the Kafaalah Scaling Model.....	2
2.1.1 Scope of the costing	2
2.1.2 Costing approach	2
2.1.3 Costing process.....	2
2.2 Structure of the Costing Tool	3
2.2.1 Classification of costing results.....	4
2.2.2 Specifying costing inputs, prices and quantities	5
2.2.3 New activity costing template	5
2.2.4 General cost assumptions.....	6
2.3 Baseline Costing Results.....	6
2.3.1 Overall costing result	6
2.3.2 Summary by strategic area	7
2.3.3 Cost by activity.....	7
2.4 Developing a Costed Implementation Plan.....	7
3. Costing the Case Management for Reintegration Scaling Model.....	8
3.1 Methodology for Costing the Case Management Scaling Model.....	8
3.1.1 Scope of the costing	8
3.1.2 Costing approach	8
3.1.3 Costing process.....	8
3.2 Structure of the CM Costing Tool.....	9
3.2.1 Budget data	9
3.2.2 General cost assumptions.....	11
3.2.3 Cost Allocation.....	12
3.2.4 Limitations of the case management costing tool.....	12
3.3 Costing Results	12
4. Advocacy messages	14
Annex A: List of Activities by Strategic Area	15
Annex B: Changing the local currency and currency format	17

List of Figures

Figure 1: Structure of the costing tool	3
Figure 2: Baseline costs and implementation plan.....	4
Figure 3: Classification of costing results	4
Figure 4: Specifying costing inputs, prices and quantities.....	5
Figure 5: New activity costing template – USD unit costs	5
Figure 6: New activity costing template – KES unit costs	5
Figure 7: Assumptions underpinning the costing	6
Figure 8: Overall cost – baseline costing result	6
Figure 9: Cost by strategic area – baseline costing result	7
Figure 10: Developing a costed implementation plan for an activity.....	7
Figure 11: Structure of the CM costing tool	9
Figure 12: Cost classification in the CM costing tool.....	10
Figure 13: Including and excluding items from the costing.....	10
Figure 14: Staff costs – specifying unit costs and quantities	11
Figure 15: Operating and capital cost assumptions	11
Figure 16: Number of children reintegrated annually.....	11
Figure 17: Specifying the horizontal division of costs	12
Figure 18: Summary dashboard in the CM costing tool	13

Abbreviations and Acronyms

CCI	Charitable Children’s Institution
CM	Case Management
CTWWC	Changing the Way We Care
KES	Kenyan Shillings
USD	United States Dollars

1. Introduction

As the Changing the Way We Care (CTWWC) initiative marks five years of demonstration work in Kenya, it continues to promote nurturing family care for children. In fiscal year 2023, the CTWWC Kenya team developed a detailed scaling strategy, identifying the Kafaalah and Case Management for Reintegration models as key components ready for broader implementation. This report builds on this work by providing the comprehensive costing analysis necessary for full dissemination and effective replication of these models.

This report accompanies two costing models that have been developed to cost scaling models. The objective of this report is to provide a step-by-step guide on how to use and interpret the results of the costing tools. The aim is to assist stakeholders in understanding the financial commitments required while also supporting advocacy efforts as part of the initiative's scaling activities.

Structured to first outline the costing methodology, the report then details the structure of the costing tools and the results for both models. The conclusion synthesizes these insights into actionable advocacy messages aimed at securing the funding and support necessary for scaling these interventions.

By providing a costing framework, this report aims to empower stakeholders with the evidence needed to make informed decisions that will enhance the reach of nurturing family and community care options.

2. Costing the Kafaalah Scaling Model

2.1 Methodology for Costing the Kafaalah Scaling Model

2.1.1 Scope of the costing

The CTWWC Kenya team identified five strategic areas where investment is crucial for successful scaling of the Kafaalah model. These areas are:

- i. Legislation, Policy and Coordination.
- ii. Social Service Workforce.
- iii. Social Norms and Practices.
- iv. Monitoring, Evaluation and Evidence Use.
- v. Service Delivery.

Each area was assessed to determine whether it should be included in the costing exercise. Service Delivery, which will be costed using the case management (CM) approach, and was therefore costed separately, was excluded to avoid double-counting of costs (see Section 3 of this report).

2.1.2 Costing approach

An activity-based costing approach underpins the costing calculations that have been used in the Kafaalah costing tool. Under this approach, the cost of a specific activity is calculated as follows:

$$\text{Cost of Activity} = \text{Quantity} \times \text{Input}_n \times \text{Price}_n$$

Where:

<i>Quantity</i>	=	The demand for the activity, i.e. the quantity of the activity that must be produced or supplied within a specific time period (usually a year).
<i>Input_n</i>	=	The amount of various inputs required to deliver one unit of the activity in question.
<i>Price_n</i>	=	The price of inputs, calibrated to the amounts required to produce one unit of the activity in question.

2.1.3 Costing process

The costing tool uses historical cost data from CTWWC's work at the national level and in the demonstration counties as a baseline for cost estimation. At the beginning of the costing exercise, an online questionnaire was prepared that solicited information on activities undertaken in relation to Kafaalah (e.g., inputs to those activities, input prices, and relevant quantities) across the four strategic areas identified.

Additionally, during a three-day training workshop on costing CTWWC Kenya scaling models, held from April 3–5, 2024, participants provided feedback on the inclusion of certain costs relating to staff time devoted to Kafaalah implementation. These comments were fed into the finalization of the costing tool.

In summary, the steps in the costing process were as follows:

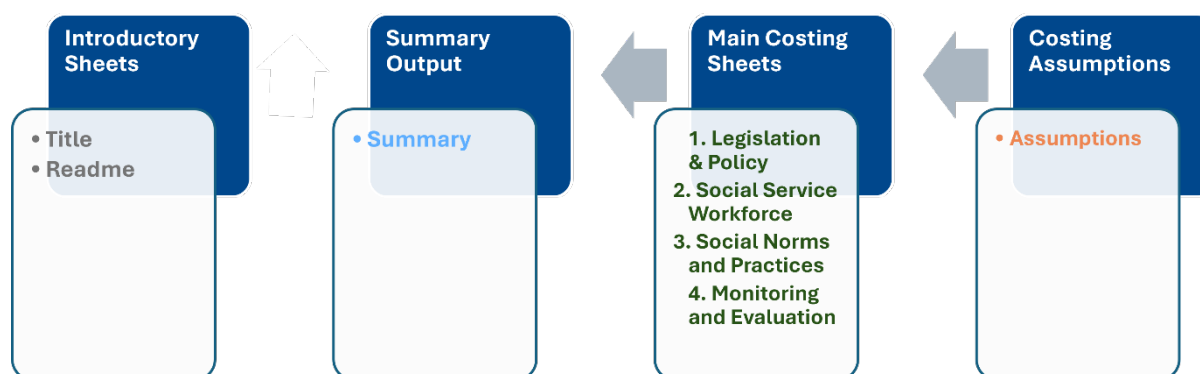
- i. Define the scope of the costing exercise in consultation with the CTWWC Kenya team.
- ii. Gather information related to activities involved in the four strategic areas, inputs required to perform those activities, price of inputs and relevant quantities supplied.
- iii. Develop an Excel-based costing tool based on historical cost data from CTWWC Kenya that is customizable and can be used by any stakeholder interested in developing a costing implementation plan for Kafaalah in a context of their choosing.
- iv. Support the CTWWC Kenya team in preparing advocacy messages to accompany the costing tool.
- v. Present the costing tool and report to the CTWWC Kenya team for validation, then finalize the costing documents.

2.2 Structure of the Costing Tool

PLEASE NOTE: When beginning to use the costing tool, it is essential for users to save a separate version to work on. This is to avoid overwriting the original costing results.

An Excel-based costing tool was developed to cost the CTWWC Kafaalah Scaling Model. The figure below shows the structure of the model and how the different worksheets feed into each other.

Figure 1: Structure of the costing tool



In relation to the figure above:

- The *Introductory sheets* provide general information regarding the costing tool. Specifically, the *Readme sheet* provides the user with important notes on which variables are editable and how to use the “Group” function to collapse and expand sections.
- The *Summary sheet* summarizes the costing results by strategic area.
- The *Main costing sheets* allow the user to include or exclude activities from the costing, specify inputs, prices and quantities, and calculate the cost of each activity.
- The *Assumptions sheet* sets out the general assumptions that apply across the *Main costing sheets*.

Once the appropriate inputs have been made, the tool computes the baseline costs and allows the user to generate a five-year costing implementation plan.

Figure 2: Baseline costs and implementation plan

1. Legislation, Policy and Coordination				Implementation Plan		
Activity	Total Cost of Activity (USD)	Total Cost of Activity (KES)		2025	2026	2027
Overall Total	\$ 70,448	Ksh 8,505,356		Ksh 7,427,777	Ksh 5,126,368	Ksh 3,725,798
Once-off	\$ 67,280	Ksh 8,122,876		Ksh 7,026,173	Ksh 4,704,684	Ksh 3,283,029
Ongoing	\$ 3,168	Ksh 382,480		Ksh 401,604	Ksh 421,684	Ksh 442,769
Sub-totals						
Training, workshops and meetings	\$ 70,448	Ksh 8,505,356		Ksh 7,427,777	Ksh 5,126,368	Ksh 3,725,798
Awareness campaigns	\$ -	Ksh -		Ksh -	Ksh -	Ksh -
Technical assistance	\$ -	Ksh -		Ksh -	Ksh -	Ksh -
Capital expenditure	\$ -	Ksh -		Ksh -	Ksh -	Ksh -
Other	\$ -	Ksh -		Ksh -	Ksh -	Ksh -
1.1 Validation of the Alternative Family and Community Based Care (AFCBC) SOPs	\$ 24,900	Ksh 3,006,237		Ksh 3,156,549	Ksh -	Ksh -
Costing inputs	Sub-total (USD)	Sub-total (KES)				
Transport reimbursement	\$ 900	Ksh 108,659		Ksh 114,092	Ksh 119,797	Ksh 125,787
Accommodation (CTWWC)	\$ 1,950	Ksh 235,428		Ksh 247,200	Ksh 259,560	Ksh 272,538
A.Trip Fare for CTWWC County team	\$ 800	Ksh 96,586		Ksh 101,415	Ksh 106,486	Ksh 111,810
GOK DSA's	\$ 13,500	Ksh 1,629,887		Ksh 1,711,382	Ksh 1,796,951	Ksh 1,886,798
Food/conferencing	\$ 7,000	Ksh 845,127		Ksh 887,383	Ksh 931,752	Ksh 978,340
DCS county Officials (air trip)	\$ 750	Ksh 90,549		Ksh 95,077	Ksh 99,831	Ksh 104,822
year in which activity is to be done				1		

Source: Kafaalah scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

The figure above is taken from the *1. Legislation, Policy and Coordination sheet*. The red circle shows the baseline costs in United States dollars (USD) and Kenyan shillings (KES). The blue circle shows where the user can specify in which year a particular activity is included in the implementation plan. The example above shows that the activity will be conducted in the first year of the implementation plan. This can be changed by deleting “1” in 2025 and typing “1” in a different year.

2.2.1 Classification of costing results

The figure below shows the drop-down options that the user can select from to classify activity costs.

Figure 3: Classification of costing results

Activity	Type of Activity	Include/Exclude	Once-off/Ongoing
1.2 County Kafaalah Steering committee meeting Budget	Training, workshops and meetings	Include	Ongoing

Source: Kafaalah scaling model–costing tool.

From the above figure:

- The *Type of Activity* drop-down list allows the user to classify an activity cost into one of the following categories:
 - Training, workshops and meetings.
 - Awareness campaigns.
 - Staff costs.
 - Technical assistance.
 - Capital expenditure.
 - Other.
- The *Include/Exclude* drop-down list allows the user to either include or exclude the cost of an activity from the overall costing.

- The *Once-off/Ongoing* drop-down list allows the user to specify whether an activity is ongoing in nature or if its costs will only be incurred once.

2.2.2 Specifying costing inputs, prices and quantities

The figure below shows fields where the user can specify costing inputs, including their prices and relevant quantities.

Figure 4: Specifying costing inputs, prices and quantities

Activity		Type of Activity	Include/Exclude	Once-off/Ongoing	
1.3	Training on Alternative Family and Community Based Care (AFCBC) SOPs	Training, workshops and meetings	Include	Once-off	
Costing inputs		No. of people/units	Cost per Day	Frequency/No. of Days	Number of Activities/Counties
Transport reimbursement		30	\$ 20	3	3
A. Trip for DCS officials/CTWWC		3	\$ 250	1	3
Accommodation for CTWWC TA		1	\$ 80	15	3
DSA for National DCS officials		3	\$ 90	3	3
GOK County TOTs transport		2	\$ 20	3	3
Food/conferencing		30	\$ 35	3	3

Source: Kafaalah scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

2.2.3 New activity costing template

Provisions have been made within the costing tool to add new activities in each strategic area, taking into consideration both USD and KES unit costs, as shown in Figures 5 and 6 below.

Figure 5: New activity costing template – USD unit costs

Activity (USD unit costs)					\$	- Ksh	-
Costing inputs	No. of people/units	Cost per Day/Unit Cost	Frequency/No. of Days	Number of Activities/Counties	Sub-total (USD)	Sub-total (KES)	
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
		\$ -			\$ -	- Ksh	-
year in which activity is to be done							

Source: Kafaalah scaling model–costing tool.

Figure 6: New activity costing template – KES unit costs

Activity (KES unit costs)					\$	- Ksh	-
Costing inputs	No. of people/units	Cost per Day/Unit Cost	Frequency/No. of Days	Number of Activities/Counties	Sub-total (USD)	Sub-total (KES)	
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-
		Ksh -			\$ -	- Ksh	-

Source: Kafaalah scaling model–costing tool.

2.2.4 General cost assumptions

The *Assumptions sheet* contains inflation and exchange rate assumptions that underpin the calculations in the *Main costing sheets*, as shown in the figure below.

Figure 7: Assumptions underpinning the costing

General Assumptions		2022	2023	2024	2025	2026	2027	2028	2029
Macroeconomic assumptions									
	Exchange Rate (USD/KES)	121	148	131					
	Inflation	7%	8%	7%	5%	5%	5%	5%	5%

Source: Kafaalah scaling model–costing tool.

The costing tool can be customized fairly easily to cost activities in other countries and as such, the local currency can be changed using the procedure described in Annexure B.

2.3 Baseline Costing Results

Costing results are summarized in the *Summary sheet*. The results for each strategic area are summed up at the top of the respective worksheet, and the costing results for each activity are shown alongside the activity in the worksheet. Excel's "Group" function has been used in all costing tool sheets to collapse and expand sections, allowing for viewing summarized or detailed information as needed so that by:

- Pressing the "1" in the top left corner of the sheet, the user can see an overview of the information on each sheet.
- Pressing the "2" in the top left corner of the sheet, the user can reveal the details on each sheet.

PLEASE NOTE: Costs within the costing tool are based on historical financial data from CTWWC as it relates to its work on Kafaalah and Case Management for Reintegration. These are the initial costing results that a new user of the costing tool will see upon first opening an original version of the tool. However, due to the proprietary nature of this financial information, these costs are not displayed or analyzed in detail in this report. Any costs shown in this report are used solely for illustrative purposes. To access the tool for your own costing exercise, please contact CTWWC directly.

2.3.1 Overall costing result

The figure below shows how overall baseline costing results are summarized in the *Summary sheet*.

Figure 8: Overall cost – baseline costing result

Overall Costing Results			
Activity		Total Cost (USD)	Total Cost (KES)
Overall Total		\$ 300,000	Ksh 39,300,000
	Once-off	\$ 200,000	\$ 26,200,000
	Ongoing	\$ 100,000	\$ 13,100,000
Sub-totals			
	Training, workshops and meetings	\$ 150,000	\$ 19,650,000
	Awareness campaigns	\$ 15,000	\$ 1,965,000
	Capital expenditure	\$ -	\$ -
	Technical assistance	\$ -	\$ -
	Other	\$ 135,000	\$ 17,685,000

Source: Kafaalah scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

2.3.2 Summary by strategic area

The following table shows how baseline costs for the four strategic areas are summarized in the *Summary sheet* of the costing tool.

Figure 9: Cost by strategic area – baseline costing result

Overall Costing Results			
Activity	Total Cost (USD)		Total Cost (KES)
Overall Total	\$	300,000	Ksh 39,300,000
1. Legislation, Policy and Coordination	\$	100,000	Ksh 13,100,000
2. Social Service Workforce	\$	120,000	Ksh 15,720,000
3. Social Norms and Practices	\$	30,000	Ksh 3,930,000
4. Monitoring, Evaluation and Evidence Use	\$	50,000	Ksh 6,550,000

Source: Kafaalah scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

2.3.3 Cost by activity

All activities in the costing tool are presented in Annexure A. However, these activities are better viewed in the costing tool itself where the actual costing of each activity can be reviewed as well. The following three tables present examples of activities in the *1. Legislation, Policy and Coordination sheet*.

2.4 Developing a Costed Implementation Plan

The costing tool is designed to support the development of costed implementation plans. Users can create these plans for each activity, and the information will then be summarized by strategic area and overall cost.

The following figure shows an example of how the costing tool enables the user to develop a costed implementation plan.

Figure 10: Developing a costed implementation plan for an activity

3. Social Norms and Practices		Implementation Plan									
Activity		2025		2026		2027		2028		2029	
3.4	County level Kafaalah learning forum	Ksh	1,637,222	Ksh	1,719,083	Ksh	1,805,037	Ksh	1,895,289	Ksh	1,990,053
Costing inputs											
	DSA for GOK official	Ksh	95,077	Ksh	99,831	Ksh	104,822	Ksh	110,063	Ksh	115,566
	Transport for other participants	Ksh	199,661	Ksh	209,644	Ksh	220,126	Ksh	231,133	Ksh	242,689
	Conference package	Ksh	507,076	Ksh	532,430	Ksh	559,051	Ksh	587,004	Ksh	616,354
	Flight costs National CTWWC and DCS	Ksh	36,763	Ksh	38,601	Ksh	40,531	Ksh	42,558	Ksh	44,686
	Hotel, Accommodation CTWWC staff	Ksh	775,826	Ksh	814,618	Ksh	855,349	Ksh	898,116	Ksh	943,022
	CRS staff and other pax per diem rate	Ksh	22,818	Ksh	23,959	Ksh	25,157	Ksh	26,415	Ksh	27,736
year in which activity is to be done		1		1		1		1		1	

Source: Kafaalah scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

The "1" in the last row, "Year in which activity is to be done," indicates that the county-level Kafaalah learning forum is planned as an ongoing activity throughout the five-year implementation period. This can be adjusted for specific years by deleting the "1" under the years when this activity is not anticipated.

3. Costing the Case Management for Reintegration Scaling Model

3.1 Methodology for Costing the Case Management Scaling Model

3.1.1 Scope of the costing

The CM costing tool estimates the cost of providing comprehensive CM services aimed at reintegrating children into families and communities across each of Kenya's 47 counties. It leverages financial data from CTWWC's initiatives in three demonstration counties to establish a baseline for cost estimation. By analyzing this baseline data, the tool can project the necessary financial resources required to replicate these services in other counties in Kenya. The goal is to ensure a consistent and sustainable approach to reintegration, tailored to the unique needs and circumstances of each county, while maintaining a high standard of care and support for the children and families involved.

3.1.2 Costing approach

The CM costing tool employs a conventional financial statement costing methodology. This approach involves detailed analysis of financial data—in this case, 2022 budget data from CTWWC. By utilizing this established financial framework, the tool ensures a comprehensive estimation of costs, encompassing both direct and indirect costs, namely:

- Staff costs.
- Direct project activity costs.
- Overhead costs.
- Capital costs.

3.1.3 Costing process

The process of costing the CM scaling model proceeded in the same manner as that of costing the Kafaalah scaling model, as described in Section 2.2.3. An online questionnaire was issued and was supplemented by feedback from the CTWWC team during the three-day training held from April 3–5, 2024.

The steps in the costing process were as follows:

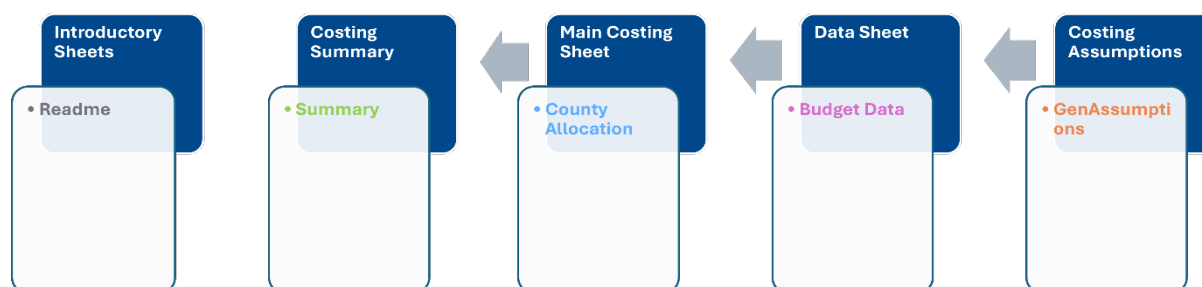
- i. Define the scope of the costing exercise in consultation with the CTWWC Kenya team.
- ii. Gather financial information related to the provision of CM services by CTWWC in three demonstration counties.
- iii. Develop an Excel-based costing tool that is customizable and can be used by any stakeholder interested in developing a costed implementation plan for provision of CM services.
- iv. Present the costing tool and report to the CTWWC Kenya team for validation, then finalize the costing documents.
- v. Support the CTWWC Kenya team in preparing advocacy messages to accompany the costing tool.

3.2 Structure of the CM Costing Tool

PLEASE NOTE: When beginning to use the costing tool, it is essential for users to save a separate version to work on. This is to avoid overwriting the original costing results.

An Excel-based costing tool was developed to cost the CTWWC CM Scaling Model. The figure below shows the structure of the model and how the different worksheets feed into each other.

Figure 11: Structure of the CM costing tool



In relation to the figure above:

- The *Readme sheet* provides the user with important notes on which variables are editable and how to use the “Group” function to collapse and expand sections.
- The *Summary sheet* summarizes costing results by county in an interactive dashboard.
- The *Budget Data sheet* allows the user to include or exclude line items from the costing, specify inputs, prices and quantities, and calculate the relevant costs.
- The *GenAssumptions sheet* sets out the general assumptions that apply across the *County Allocation sheet* and *Budget Data sheet*.

Once the appropriate inputs have been made, the tool computes the costs for each county and allows the user to generate a five-year costed implementation plan.

3.2.1 Budget data

The starting point for costing calculations is the financial data contained in the *Budget Data sheet*. This data relates to CTWWC operations in three counties, namely, Kisumu, Kilifi and Nyamira. This includes CTWWC and Local Implementing Partner (LIP) costs. It is broken down into different categories, depending on the economic nature of the costs (i.e., staff costs, direct project activity costs, overhead costs and capital costs), as shown in the figure below.

Figure 12: Cost classification in the CM costing tool

CTWWC and Partner Budgets - 2022				
A. Staff Costs - CTWWC				
Total CTWWC Staff Costs				
B. Staff Costs - Partner Organizations				
Total LIP Staff Costs				
C. Direct Project Activities - CTWWC				
Total CTWWC Direct Project Costs				
D. Direct Project Activities - Partner Organisations				
Total LIP Direct Project Costs				
E. Overhead Costs - CTWWC				
Total CTWWC Overhead Costs				
F. Overhead Costs - Partner Organizations				
Total LIP Overhead Costs				
G. Capital Costs - Partner Organisations				
Total LIP Capital Costs				

Source: CM scaling model–costing tool.

For purposes of subsequent calculations in the *Cost Allocation sheet*, costs incurred at the national level are apportioned to each of the three demonstration counties using the following methods:

- **Direct apportionment:** Costs are assigned to each county based on direct association. For example, rent for office space in Kilifi County is directly apportioned to Kilifi County.
- **Equal apportionment:** For costs that cannot be directly attributed to a particular county, the costs are equally apportioned across all counties. While this may not be the most accurate method of cost apportionment, it is used for its ease of implementation.

In addition to the classification shown in the figure above, the user can use the *Include/Exclude* drop-down list to include or exclude a line item from the costing, as shown in the figure below.

Figure 13: Including and excluding items from the costing

A. Staff Costs - CTWWC		
Description	Include/Exclude	Number/FTE/Rate
A1. National-level Salaries (Annual)		
Project Director	Include	0.3
Case Management and Reintegration Advisor	Include	1
Family Strengthening project manager	Exclude	1
Positive Parenting & SBC Manager	Exclude	1
Household Strengthening Snr. PO	Exclude	1
Communications and Advocacy Manager	Exclude	1

Source: CM scaling model–costing tool.

Specifying unit costs and quantities

The costing tool allows the user to change unit costs and quantities of various line items. For example, the figure below highlights how these parameters can be adjusted in the staffing section of the *Budget Data sheet*.

Figure 14: Staff costs – specifying unit costs and quantities

Description	Include/ Exclude	Number/FTE/Rate	Unit Cost
Kisumu			
Team Lead	Include	0.4	
CTWWC Project Officer	Include	1	
CTWWC Project Officer	Include	1	
CTWWC Project Officer	Include	1	
CTWWC Project Officer	Include	1	
Administrative Assistant	Include	0.3	
Finance, Procurement and Admin	Include	1	

Source: CM scaling model–costing tool.

The column circled in red shows where the user can input the number of staff involved in CM, or equivalently, the Level of Effort (LOE) or Full Time Equivalent (FTE) percentages. In the example above, the Team Lead is indicated as spending 40% (0.4) of their time on CM. This is then multiplied by the corresponding unit cost (annual salary) in the column circled in blue to arrive at the total annual cost for this position.

3.2.2 General cost assumptions

The *GenAssumptions sheet* sets out key assumptions used in the *Cost Allocation sheet*, such as the exchange rate, inflation rate and several cost allocation assumptions.

Operating and capital cost assumptions

The user can specify the percentage of total costs that go to direct project activities, other operating costs and capital costs. In this case, these values have been set to 70%, 29% and 1%, respectively, as shown in the figure below.

Figure 15: Operating and capital cost assumptions

B2. Operating Cost Assumptions	
Direct Project Activities as a % of Total Costs	70%
Other Operating Costs as a % of Total Costs	29%
<i>NB: applies where values have not been specified elsewhere</i>	
B3. Capital Cost Assumptions	
Capital Costs as % of Total Costs	1%
<i>NB: applies where values have not been specified elsewhere</i>	

Source: CM scaling model–costing tool.

Cost allocation over time

In recognition of the fact that cost structure is not static over the lifespan of a project, the user can specify what percentage of costs are incurred over the five-year implementation period. By default, percentages set in the costing tool are calibrated to account for the fact that it is expected that total cost will be higher in initial years due to set-up costs incurred at the beginning of CM implementation.

Number of children reintegrated annually

The user can specify the number of children reintegrated annually, expressed as a percentage of the total number of children in charitable children's institutions (CCI) in each county. The default value in the CM tool is 20%, as shown in the figure below.

Figure 16: Number of children reintegrated annually

Description	2025	2026	2027	2028	2029
C. Reintegration Assumption					
Percentage of children in CCIs reintegrated	20%	20%	20%	20%	20%

3.2.3 Cost Allocation

Horizontal and Vertical Allocation

In this sheet, baseline costs from the three counties are used as a basis for estimating the cost of CM service provision. The horizontal allocation criteria include the overall poverty rate, the number of children in CCIs and county size (in square kilometres). The rationale behind these criteria is that they are significant factors influencing the cost of service provision. The vertical allocation represents the distribution of costs to the counties based on the horizontal allocation criteria.

The user is only required to specify horizontal allocation criteria percentages as shown in the cells highlighted in green in the figure below.

Figure 17: Specifying the horizontal division of costs

Name	Overall Poverty Rate (%)		Number of Children in CCIs		Size	
	Specify Horizontal division in %	Allocation 1	Specify Horizontal division in %	Allocation 2	Specify Horizontal division in %	Allocation 3
KENYA	15%	165,263,454	70%	771,229,450	15%	165,263,454
Baringo	2.39%	3,944,334	0.70%	5,372,531	1.89%	3,131,577
Bomet	2.28%	3,769,953	0.65%	5,005,029	0.43%	702,574
Bungoma	2.21%	3,645,395	1.67%	12,845,074	0.62%	1,021,409
Busia	2.93%	4,841,151	0.87%	6,702,539	0.20%	322,502
Elgeyo/Marakwet	2.38%	3,927,727	0.13%	997,506	0.52%	861,352
Embu	1.44%	2,383,208	0.96%	7,367,543	0.48%	801,139
Garissa	3.43%	5,671,537	2.62%	20,212,617	7.60%	12,558,659
Homa bay	1.34%	2,208,827	2.83%	21,840,126	0.55%	904,991
Isiolo	2.71%	4,475,781	2.34%	18,060,104	4.36%	7,202,885
Kajiado	1.97%	3,255,114	6.38%	49,192,784	3.77%	6,226,309
Kakamega	1.99%	3,288,329	2.65%	20,405,118	0.52%	867,436

Source: CM scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

In the example above, 15% of costs are allocated based on the overall poverty rate in a county, 70% are allocated based on the number of children in CCIs and 15% are allocated based on the size of the county. The determination of these percentages should be informed by the experience of professionals working in CM.

3.2.4 Limitations of the case management costing tool

Cost estimation depends on the unit costs specified in the *Budget Data sheet* and will vary based on user input, reflecting the cost structure of their organization. Additionally, allocation criteria in the *County Allocation sheet* do not account for all possible factors affecting the cost of service provision.

A common costing approach used for similar costing exercises, especially for estimating staff costs, is to set target ratios for the social service workforce (such as case workers and managers) and then calculate the cost of meeting those targets. However, this method is not used in the CM costing tool because the tool does not aim to be prescriptive. Instead, it aims to estimate the cost of replicating the CTWWC CM model while allowing the user to calibrate costs to fit their needs or organizational structure.

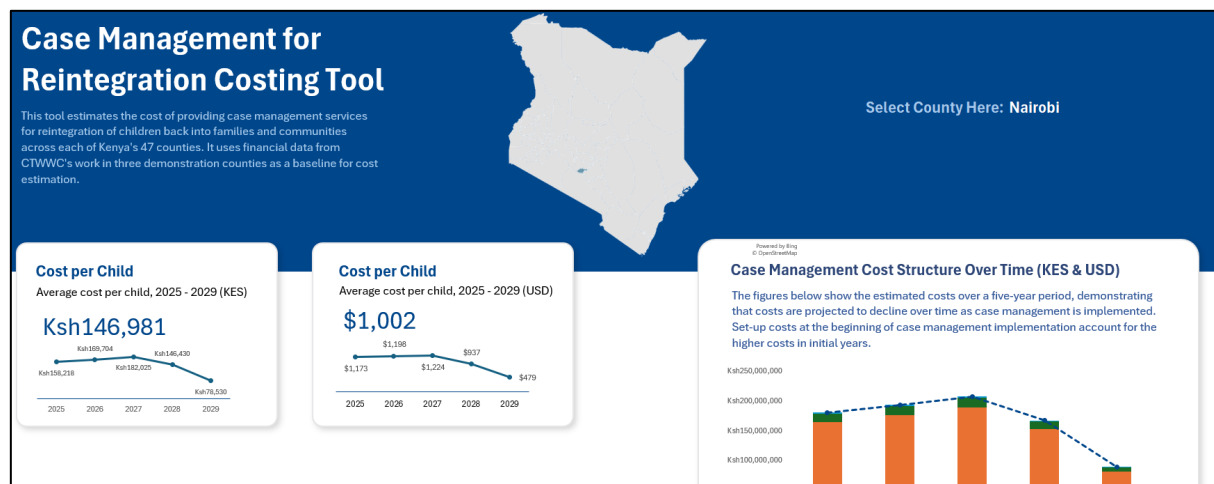
3.3 Costing Results

Costing results are summarized in the *Summary sheet*, which is structured in the form of a simple, user-friendly interactive dashboard, as shown in the figure below. Please see the disclaimer in Section 2.4 for the applicability of costing results and any costs displayed in this report.

The user can select a county of their choice in cell P6. A summary of the following costs will then be displayed in both graphical and tabular formats, in both USD and KES:

- Average cost per child.
- Staff costs.
- Direct project activity costs.
- Overhead costs.
- Capital Costs.

Figure 18: Summary dashboard in the Case Management for Reintegration Costing Tool



Source: CM scaling model–costing tool.

Note: The values are shown for illustrative purposes only. The actual costs will depend on user input.

4. Advocacy messages

A comprehensive meta-analysis comprising more than 300 studies worldwide shows that bringing up children in suboptimal residential care environments is harmful to their well-being.¹ In contrast, there is robust evidence that nurturing family-based care promotes better development outcomes for children and overall public health.²

In Kenya, a significant number of children are still brought up in residential care. The financial implications of continuing on this trajectory are significant. Residential care has been shown to not be cost-effective. Estimates suggest that it can cost six to ten times as much as family and community-based alternatives, without the corresponding benefits.³ This stark difference underscores the urgent need to redirect funding toward more sustainable and beneficial care options like those proposed by CTWWC.

To aid this transition, CTWWC has developed two costing tools based on the demonstration work completed in three counties. These tools are designed to estimate the costs of scaling the Kafaalah model and the CM approach to reintegration. By leveraging historical financial data from CTWWC operations, these tools provide a customizable platform that allows stakeholders to project the costs of implementing these models in various regions. These stakeholders include, but are not limited to, the government, international and local nongovernmental organizations (NGO), community-based organizations and donor agencies. Utilizing these tools, stakeholders can generate concrete evidence on the costs of the two scaling models. This evidence is crucial in advocating for investment in more nurturing, family-and community-based care.

Securing government funding, in particular, is crucial for the sustainability and scaling of the Kafaalah and CM models, as it demonstrates leadership and commitment to care reform, ensuring children grow up in family-based environments rather than institutional settings. Government investment ensures long-term sustainability and integration into the national child protection system, extending beyond initial support and subsequent complementary assistance from donors and partners.

¹ Marinus H. van IJzendoorn et al., 'Institutionalisation and Deinstitutionalisation of Children 1: A Systematic and Integrative Review of Evidence Regarding Effects on Development', *The Lancet Psychiatry* 7, no. 8 (1 August 2020): 703–20, [https://doi.org/10.1016/S2215-0366\(19\)30399-2](https://doi.org/10.1016/S2215-0366(19)30399-2).

² Centers for Disease Control and Prevention, 'Essentials for Childhood - Creating Safe, Stable, Nurturing Relationships and Environments for All Children', 2021.

³ IJzendoorn et al., "Institutionalisation and Deinstitutionalisation of Children 1."

Annex A: List of Activities by Strategic Area

1. Legislation, Policy and Coordination.

1. Legislation, Policy and Coordination				
Activity		Type of Activity	Include/Exclude	Once-off/Ongoing
Overall Total				
1.1	Validation of the Alternative Family and Community Based Care (AFCBC) SOPs	Training, workshops and meetings	Include	Once-off
1.2	County Kafaalah Steering committee meeting Budget	Training, workshops and meetings	Include	Ongoing
1.3	Training on Alternative Family and Community Based Care (AFCBC) SOPs	Training, workshops and meetings	Include	Once-off
1.4	Revision of the Kafaalah framework	Training, workshops and meetings	Include	Once-off
1.5	Validation of the Kafaalah framework	Training, workshops and meetings	Include	Once-off
1.6	Development and review of Kafaalah regulation	Training, workshops and meetings	Include	Once-off
1.7	Dissemination of the Kafaalah regulation	Training, workshops and meetings	Include	Ongoing
1.8	Development of the Kafaalah care training package	Training, workshops and meetings	Include	Once-off

2. Social Service Workforce

2. Social Service Workforce				
Activity		Type of Activity	Include/Exclude	Once-off/Ongoing
Overall Total				
2.1	Training of Kafaalah Muslim Leaders	Training, workshops and meetings	Include	Once-off
2.2	Three-day orientation training for CPVs on Kafaalah	Training, workshops and meetings	Include	Once-off
2.3	Training of Kafaalah steering committees on Kafaalah messages	Training, workshops and meetings	Include	Once-off
2.4	CTWWC staff costs	Other	Include	Ongoing
2.5	Training of Kadhi representatives in the country on Kafaalah	Training, workshops and meetings	Include	Once-off

3. Social Norms and Practices

3. Social Norms and Practices				
Activity		Type of Activity	Include/Exclude	Once-off/Ongoing
Overall Total				
3.1	Identify and engage local media houses to promote Kafaalah practice	Awareness campaigns	Include	Once-off
3.2	Community-based messaging sessions	Awareness campaigns	Include	Once-off
3.3	Validation of the community-based illustrations	Training, workshops and meetings	Include	Once-off
3.4	County level Kafaalah learning forum	Training, workshops and meetings	Include	Ongoing

4. Monitoring, Evaluation and Evidence Use

4. Monitoring, Evaluation and Evidence Use				
Activity		Type of Activity	Include/Exclude	Once-off/Ongoing
Overall Total				
4.1	Training on the enhanced Alternative Family Care CPIMS Module	Training, workshops and meetings	Include	Ongoing
4.2	Data collection exercise to establish Children under the Kafaalah care option, reasons why children are under Kafaalah, and type of support they are receiving	Other	Include	Once-off
4.3	Dissemination of the data collection findings	Training, workshops and meetings	Include	Once-off
4.4	Reviewing and enhancement of the Alternative Family Care CPIMS Module			

Annex B: Changing the local currency and currency format

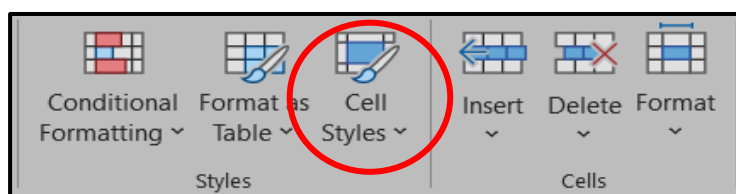
The figure below shows the input required in the *Assumptions sheet* to convert local currency to USD and vice versa. The appropriate exchange rates should be entered in the cells circled in red and the appropriate currency pair specified in the descriptive cell circled in blue. Exchange rate data can usually be found on a country's central bank website.

Inflation rates also need to be changed accordingly in the cells circled in green. Historical inflation data can be found on a country's central bank website, while inflation rate projections can usually be found in the medium-term fiscal framework that is published by the Ministry of Finance.

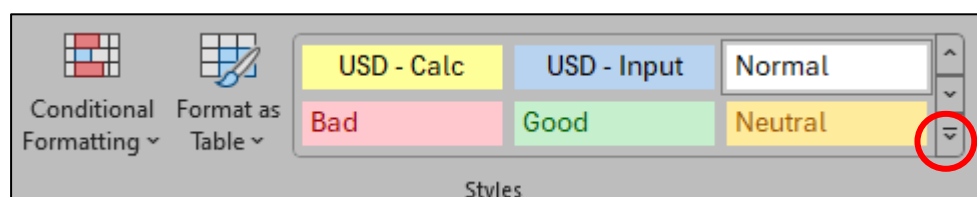
General Assumptions		2022	2023	2024	2025	2026	2027	2028	2029
Macroeconomic assumptions									
Exchange Rate (USD/KES)		121	148	131					
Inflation		7%	8%	7%	5%	5%	5%	5%	5%

To change the local currency format in the *Main costing sheets* and the *Summary sheet*, the following steps should be followed:

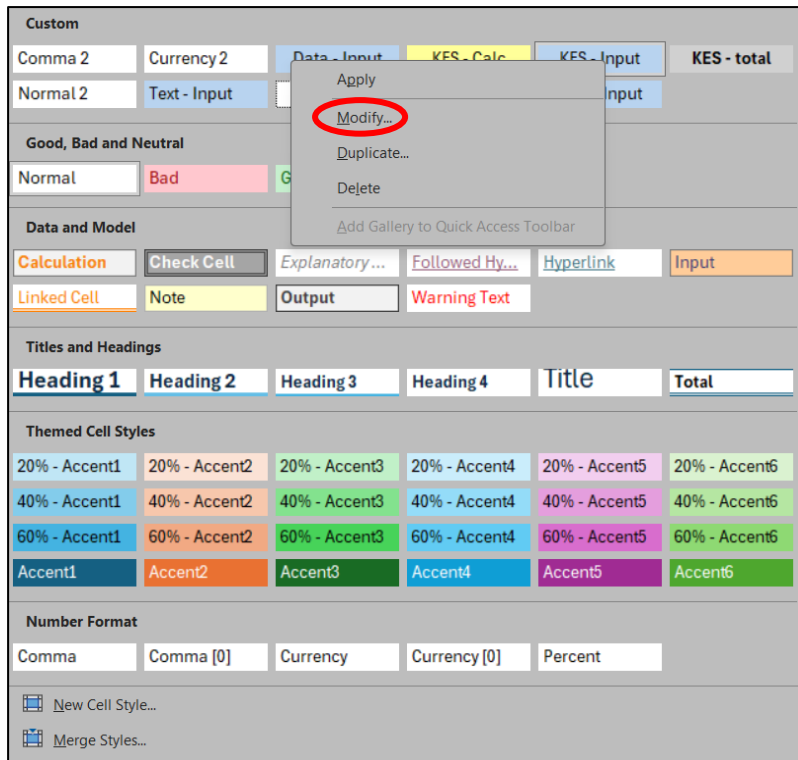
Step 1: Navigate to the *Home* tab and expand the *Cell Styles* menu by clicking the button circled in red in the figure below.



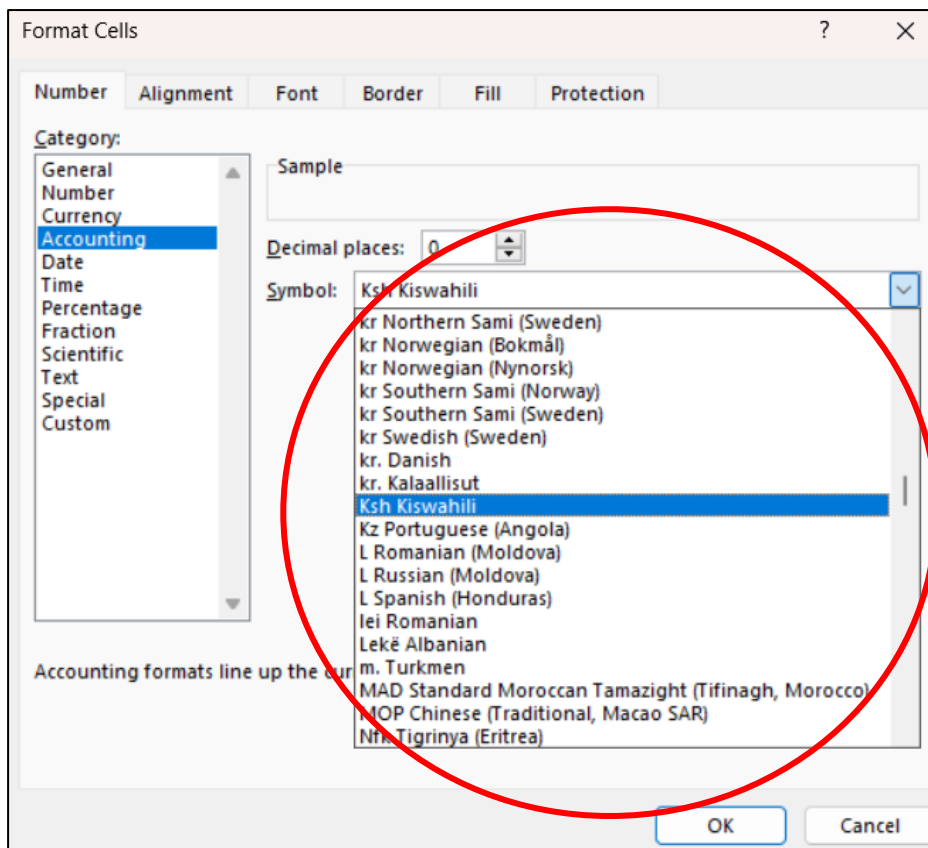
Alternatively, if working on a bigger screen, the *Cell Styles* menu can be expanded by clicking on the button circled in red below.



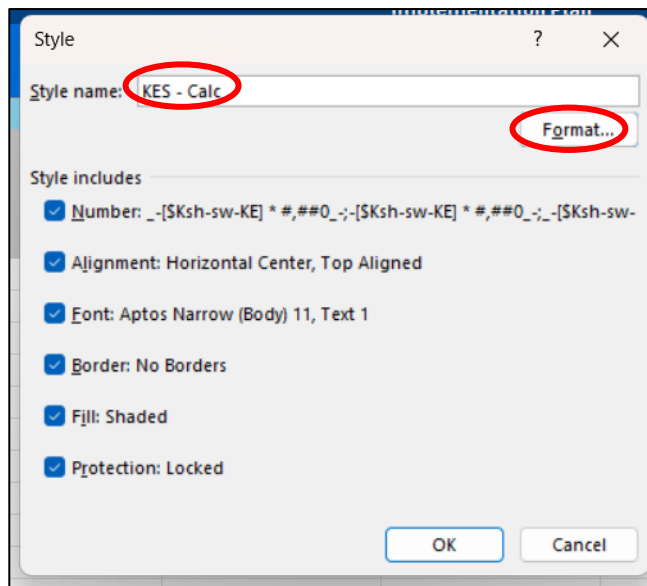
Step 2: Once the menu has been expanded, under the *Custom* section, right-click on the "KES – calc: cell style and select *Modify* as shown below.



Step 3: In the dialogue box that opens, in the *Style name* field, replace “KES” with the relevant local currency, so that the *Style name* is in the format “local currency – calc.” Thereafter, click on the *Format* option.



Step 4: In the *Format Cells* dialogue box, under the *Number* tab, select the relevant currency symbol from the *Symbol* drop-down list, as shown below.



Step 5: Click “OK” to implement your selection of a new currency format.

Repeat the procedure above for the “KES – input” and “KES – total” cell styles in the *Cell Styles* menu.